

2020-2021 Annual Report

Henry McMaster
Governor

W. Hartley Powell
Director



TABLE OF CONTENTS

1.	Agency Overview	Page 1
2.	Individual Income Tax	Page 5
3.	Corporate Income Tax	Page 16
4.	Sales and Use Tax	Page 18
5.	Local Sales and Use Tax	Page 28
6.	Accommodations Tax	Page 30
7.	Admissions Tax	Page 31
8.	Property Tax	Page 33
9.	Alcohol Beverage Tax and License	Page 36
10.	Tobacco Tax	Page 39
11.	Other Taxes and Licensing	Page 40

1. AGENCY OVERVIEW

SCDOR'S ORGANIZATIONAL STRUCTURE



STRATEGIC PLAN



MISSION



Our mission is to administer the revenue and regulatory laws of the State with integrity, effectiveness and fairness to all taxpayers, while maintaining the highest security and the protection of taxpayer information.

GOALS



1. Increase tax and regulatory compliance.
2. Ensure a secure environment.
3. Provide a customer-centric experience.
4. Engage and empower employees.

VISION



We strive to be an innovative and trustworthy service partner for all stakeholders.

CULTURE



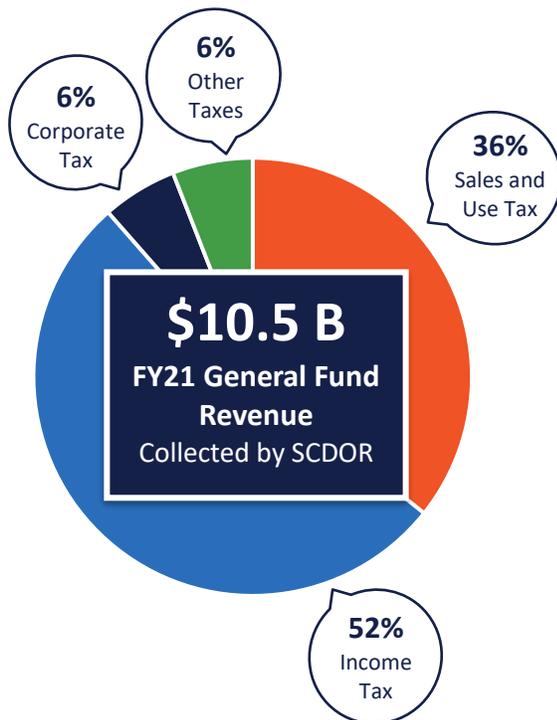
We strive to exemplify a culture that embodies:

- Excellence* demonstrated by focusing on proactive customer service.
- Open Communication* demonstrated through vibrant two-way communication with stakeholders.
- Functional Security* demonstrated through the protection of taxpayer information.
- Leadership* demonstrated by modeling integrity, ethical behavior, and the highest standards of conduct.
- Vision and Innovation* demonstrated by planning and problem solving.
- Ownership* of problems by taking responsibility for actions and performance.
- Accountability* demonstrated through performance metrics and evaluations.
- Collaboration* among teams for everyday process improvement.
- Empowering Employees* to make a positive difference by enhancing their skills and knowledge, as well as recognizing their contributions.
- Professionalism* demonstrated by competent, resourceful, accountable, and courteous employees.

SCDOR'S ROLE

Funding a Better State

The SCDOR strives to facilitate optimal tax and regulatory compliance to fund approximately 95% of the General Fund, which provides education, health and social wellness, safety and other critical services to South Carolina citizens.



SCDOR Non-General Fund Collections

The SCDOR collects various taxes and fees that are directly allocated to local governments and other state agencies. Most notable are local option sales taxes.



SCDOR General Fund Collection Sources

General Fund revenue collected by the SCDOR is facilitated through the administration of Income, Sales and Use, Corporate, and other taxes and fees.



TAXPAYER BILL OF RIGHTS

The Taxpayers' Bill of Rights gives a taxpayer certain rights when dealing with the South Carolina Department of Revenue.

- Taxpayers have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue.
- The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- Taxpayers have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- Taxpayers have the right to prompt, courteous service from all dealings with the Department of Revenue.
- Taxpayers have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and remedies as a taxpayer.
- Taxpayers have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Taxpayer Advocate Contact Information

Taxpayer Advocate
South Carolina Department of Revenue
300A Outlet Pointe Boulevard
P.O. Box 125 Columbia,
SC 29214 Phone: 803-
898-5444 Fax: 803-898-5020
Email: Jean.Funches@dor.sc.gov

2. INDIVIDUAL INCOME TAX

South Carolina has a simplified income tax structure which follows the federal income tax laws. South Carolina accepts the adjustments, exemptions and deductions allowed on federal tax returns with few modifications. Federal taxable income is the starting point in determining state income tax liability.

For a U.S. State Comparison of personal income tax rates and brackets for Tax Year 2020, please see the following Tax Foundation publication: [Fiscal Fact No. 693: State Individual Income Tax Rates and Brackets for 2020](#)

Enacted Statute Distribution Rate	1927 Title 12, Chapter 6 State General Fund 3% to 7%	\$5,421,280,543 FY21 Collections
-----------------------------------	------------------------------------------------------	--------------------------------------------

INDIVIDUAL INCOME TAX RETURNS BY COUNTY

Tax Year 2020

County	Number of Returns	Number of Dependents	State Taxable Income	State Income Tax Liability
ABBEVILLE	9,971	6,318	153,948,812	12,185,965
AIKEN	72,814	39,964	1,955,078,489	117,679,298
ALLEDALE	3,191	1,877	22,462,977	2,390,019
ANDERSON	88,832	52,602	2,225,713,628	160,537,405
BAMBERG	5,049	3,124	61,098,336	5,247,462
BARNWELL	8,034	5,150	125,582,733	9,243,133
BEAUFORT	82,117	36,198	3,133,703,422	224,209,841
BERKELEY	98,774	58,266	3,027,141,559	207,525,933
CALHOUN	6,301	3,444	127,083,879	10,535,203
CHARLESTON	185,239	85,923	9,216,212,846	652,436,159
CHEROKEE	23,730	14,196	386,554,195	27,318,502
CHESTER	14,031	8,525	173,474,752	14,790,794
CHESTERFIELD	17,877	10,828	266,938,497	17,839,050
CLARENDON	13,209	7,439	135,573,333	13,809,032
COLLETON	17,020	9,852	233,477,446	19,959,556
DARLINGTON	28,275	17,106	505,010,420	39,042,241
DILLON	11,930	8,461	122,854,779	10,251,124
DORCHESTER	70,820	42,669	1,941,625,030	132,955,210
EDGEFIELD	10,753	6,232	283,464,178	15,392,685
FAIRFIELD	9,922	5,092	167,299,686	11,993,428
FLORENCE	58,768	35,924	1,331,016,102	100,101,454
GEORGETOWN	29,246	13,309	751,386,090	61,615,990
GREENVILLE	233,309	132,055	8,417,236,564	591,005,976
GREENWOOD	28,807	16,990	570,903,997	43,667,601
HAMPTON	7,450	4,557	115,233,545	9,468,916
HORRY	164,678	69,528	2,982,274,279	242,944,327
JASPER	12,727	6,283	198,287,681	14,600,493
KERSHAW	28,938	17,134	532,021,852	47,658,553
LANCASTER	42,349	23,759	1,232,673,129	59,037,604
LAURENS	28,090	17,135	433,107,560	33,916,968
LEE	7,105	4,081	61,685,778	5,844,222
LEXINGTON	132,862	76,256	4,135,615,527	294,734,789
MARION	12,681	7,871	103,382,284	9,988,785
MARLBORO	10,436	6,357	94,283,876	7,447,279
MCCORMICK	4,039	1,427	51,712,572	3,825,830
NEWBERRY	16,708	9,364	328,494,123	24,639,663
OCONEE	33,489	16,592	930,071,255	66,601,977
ORANGEBURG	35,485	21,170	467,154,978	39,058,689
PICKENS	51,178	27,236	1,348,270,483	92,441,123
RICHLAND	175,443	96,934	5,011,263,784	359,352,066
SALUDA	7,769	4,563	133,796,454	10,467,730
SPARTANBURG	143,332	87,300	3,780,949,690	261,873,537
SUMTER	43,768	26,323	654,677,812	51,279,318
UNION	11,125	6,557	150,066,800	11,362,912
WILLIAMSBURG	12,124	7,354	124,289,712	11,103,027
YORK	122,293	76,373	4,928,413,628	220,513,569
OUT OF COUNTRY	2,231	511	34,136,299	2,206,794
OUT OF STATE	337,509	199,739	8,525,389,752	550,292,080
Total	2,571,828	1,435,948	71,692,094,603	4,932,393,312

INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY

Tax Year 2020

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	1,149,964	44.71	0	0.00
\$0.01-\$25	28,307	1.10	359,101	0.01
\$26-\$50	28,890	1.12	1,099,264	0.02
\$51-\$75	26,476	1.03	1,668,718	0.03
\$76-\$100	22,904	0.89	2,000,076	0.04
\$101-\$125	19,213	0.75	2,168,364	0.04
\$126-\$150	17,664	0.69	2,435,206	0.05
\$151-\$200	36,342	1.41	6,383,815	0.13
\$201-\$250	29,094	1.13	6,632,853	0.13
\$251-\$300	27,878	1.08	7,653,754	0.16
\$301-\$400	52,287	2.03	18,195,888	0.37
\$401-\$500	45,438	1.77	20,432,266	0.41
\$501-\$600	40,122	1.56	21,974,923	0.45
\$601-\$700	38,934	1.51	25,300,241	0.51
\$701-\$800	36,019	1.40	27,063,358	0.55
\$801-\$900	35,420	1.38	30,090,242	0.61
\$901-\$1,000	36,008	1.40	34,223,316	0.69
\$1,001-\$1,250	80,301	3.12	90,249,206	1.83
\$1,251-\$1,500	73,071	2.84	100,253,309	2.03
\$1,501-\$2,000	122,084	4.75	212,466,672	4.31
\$2,001-\$2,500	98,408	3.83	220,437,579	4.47
\$2,501-\$3,000	78,150	3.04	214,295,408	4.34
\$3,001-\$4,000	117,181	4.56	406,299,190	8.24
\$4,001-\$5,000	80,699	3.14	360,826,074	7.32
\$5,001-\$7,500	114,971	4.47	699,378,658	14.18
\$7,501-\$9,999	52,406	2.04	450,709,651	9.14
OVER \$10,000	83,597	3.25	1,969,896,180	39.94
Total	2,571,828	100.00	4,932,493,312	100.00

INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS

TAX YEAR 2020

State Taxable Income Class	Number of Returns	Number of Dependents	Total State Taxable Income	State Tax Amount	State Tax Credits	State Tax Liability
\$0	910,006	537,428	(13,170,982,992)	108,146,467	11,537,972	100,804,541
\$1-\$1,000	56,854	20,926	26,411,148	1,370,460	354,696	1,292,457
\$1,001-\$2,000	46,448	20,575	69,204,794	1,165,559	402,359	1,042,063
\$2,001-\$3,000	42,945	19,821	107,233,007	1,208,858	368,237	1,138,999
\$3,001-\$4,000	41,051	19,117	143,400,239	1,880,452	556,199	1,620,069
\$4,001-\$5,000	40,539	18,546	182,556,580	3,054,578	819,329	2,508,696
\$5,001-\$6,000	38,372	18,576	210,994,794	3,952,536	1,111,756	3,118,973
\$6,001-\$7,000	36,416	17,754	236,530,239	5,225,791	1,381,082	4,091,286
\$7,001-\$8,000	34,818	16,749	261,085,524	6,354,593	1,700,914	4,899,269
\$8,001-\$9,000	34,274	16,465	291,254,962	7,331,141	1,988,723	5,599,696
\$9,001-\$10,000	33,208	15,918	315,411,371	8,580,164	2,240,382	6,564,741
\$10,001-\$11,000	32,538	15,437	341,531,660	10,292,480	2,528,199	7,978,492
\$11,001-\$12,001	31,619	15,005	363,578,726	11,319,687	2,617,578	8,887,338
\$12,001-\$13,000	31,069	14,304	388,305,371	12,780,132	2,691,074	10,249,519
\$13,001-\$14,000	29,534	13,524	398,655,501	13,984,022	2,683,162	11,412,352
\$14,001-\$15,000	28,858	13,154	418,381,418	15,436,702	2,570,183	12,948,620
\$15,001-\$20,000	132,568	58,252	2,312,159,810	97,490,145	9,553,672	88,082,309
\$20,001-\$25,000	115,905	49,648	2,601,889,170	126,190,639	7,816,679	118,426,943
\$25,001-\$35,000	183,953	82,062	5,470,314,936	295,875,465	18,463,675	277,509,764
\$35,001-\$50,000	189,942	97,002	7,965,126,174	470,018,857	33,381,359	436,777,120
\$50,001-\$75,000	187,360	117,082	11,475,494,022	723,605,934	60,717,417	663,102,719
\$75,001-\$100,000	105,445	78,094	9,107,380,025	597,389,334	56,120,064	541,386,956
\$100,001-\$150,000	98,174	79,956	11,850,815,239	801,474,329	78,134,223	723,405,707
\$150,001-\$200,000	38,542	33,485	6,608,330,710	458,770,068	46,458,390	412,331,900
\$200,001-\$350,000	33,980	31,021	8,667,689,262	619,810,467	63,554,690	556,274,523
\$350,001-\$500,000	8,430	7,949	3,476,133,510	253,456,246	26,603,628	226,859,353
\$500,001-\$750,000	4,736	4,540	2,846,631,542	208,562,082	23,234,651	185,330,035
Over- \$750,000	4,244	3,558	8,726,577,861	597,196,881	78,451,565	518,748,872
Total	2,571,828	1,435,948	71,692,094,603	5,461,924,069	538,041,858	4,932,393,312

Note: Credits are non-refundable

INDIVIDUAL INCOME TAX RETURN STATISTICS

TAX YEAR 2020

All Returns Processed

Filing Status	Individual Income		
	Tax Returns	Amended	Total
Single	1,182,333	9,315	1,191,648
Head of Household	370,408	2,580	372,988
Married, Filing Jointly	913,761	11,663	925,424
Married, Filing Separately	79,380	900	80,280
Widow/Widower	1,470	18	1,488
Total	2,547,352	24,476	2,571,828

Refund Returns

Return Type	Number of Refunds Issued	Total Amount Issued*	Average Refund Amount*
Individual Income Tax Return	1,865,526	\$1,838,477,608	\$986
Amended	33,347	\$30,547,698	\$916
Total	1,898,873	1,869,025,306	\$984

*Prior to Debt Match

Use Tax Collections Reported on SC 1040

Number of Returns	10,828
Amount	\$1,199,924

INDIVIDUAL INCOME TAX CONTRIBUTIONS

TAX YEAR 2020

Type of Contribution	Number of Returns	Amount
Children's Trust	2,138	\$42,236.14
Donate Life South Carolina	1,192	\$21,702.35
Eldercare Trust	1,652	\$23,485.22
Endangered Wildlife	4,098	\$80,741.86
K-12 Public Education Program	2,175	\$75,730.81
SC Assoc. Habitat Affiliates	1,413	\$50,632.88
SC Conservative Bank	895	\$10,678.42
SC Dept. National Resources	2,182	\$38,945.83
SC Dept. of Archives and History	994	\$9,192.07
SC Financial Literacy	755	\$6,626.19
SC Law Enforcement Assistance	1,801	\$38,713.62
SC Litter Control Enforcement	1,368	\$14,574.50
SC Military Family Relief	1,898	\$38,678.78
SC School Readiness	1,258	\$21,320.09
SC State Forests	2,233	\$31,655.34
SC State Parks	3,728	\$82,397.28
SC Veteran's Trust	2,257	\$38,691.50
War Between States Heritage	715	\$7,715.53
Total	32,752	\$633,718.41

INDIVIDUAL INCOME TAX CREDITS

TAX YEAR 2020

Credit Claimed	Total Number of Credits	Total Amount of Credits (\$)
Abandoned Buildings Revitalization Credit	304	12,619,738
Accelerated Small Business Jobs Credit	143	999,252
Agribusiness Credit	***	***
Anhydrous Ammonia Additive Credit*	49	44,615
Alternative Fuel Property Credit	19	35,407
Alternative Motor Vehicle Credit	72	66,139
Angel Investor Credit	266	5,628,173
Apprenticeship Credit	47	265,257
Brownfields Cleanup Credit	77	362,599
Capital Investment Credit	303	3,120,092
Certified Historical Residential Structure	51	1,327,027
Certified Historical Structure Credit	151	8,825,114
Child and Dependent Care Credit	99,021	17,393,006
Classroom Teacher Expenses Credit*	17,043	4,098,140
Clean Energy Credit	42	317,189
Commercials Credit	***	***
Community Development Credit	47	218,195
Credit for Shareholders of S Corporation Banks	115	671,964
Drip/Trickle Irrigation Systems Credit	38	40,461
Earned Income Tax Credit	107,967	100,653,540
Employer Child Care Program Credit	21	44,670
Energy Efficient Manufactured Home Credit	59	63,295
Ethanol or Biodiesel Production Credit	***	***
Exceptional Needs Children Education Credit	211	3,946,070
Excess Insurance Premium Credit	2,229	2,153,791
Family Independence Payments Credit	29	15,680
Fire Sprinkler System Credit	***	***
Health Insurance Pool Credit	24	40,977
Housing Credit	***	***
Industry Partnership Fund Credit	122	2,558,689
Milk Credit*	128	1,139,862
Minority Business Credit	27	161,870
Motor Fuel Credit*	67,892	4,271,546
New Jobs Credit	517	18,678,104
Nursing Home Credit	136	41,389
Parental Refundable Credit*	430	2,498,979
Port Cargo Volume Increase Credit	***	***
Preceptor Credit	105	47,344
Premarital Preparation Course	26	5,040
Qualified Conservation Contribution Credit	224	7,604,050
Qualified Retirement Plan Contribution	146	212,077

Renewable Fuel Facility Credit	***	***
Research Expenses Credit	694	8,040,492
Residential Retrofit Credit	667	811,105
Retail Facilities Revitalization Credit	16	3,117,995
SC Quality Forum Credit	***	***
Small Business Jobs Credit	99	919,371
Solar Energy or Small Hydropower System Credit	5,625	13,678,535
Solar Energy Property Credit	483	3,213,136
Taxes Paid To Another State	117,091	352,130,628
Textiles Rehabilitation Credit	143	9,839,310
Tuition Tax Credit*	4,547	6,387,512
Two Wage Earner Credit	377,791	64,740,415
Venison For Charity Credit	15	2,825
Venture Capital Investment Credit	***	***
Water Resources Credit	16	20,781
Prior Year Carryover	1,311	46,322,304
TOTAL	806,611	709,932,371

Note: Figures are based on unaudited returns. Number of returns are for income tax returns processed for the 2020 tax year. The total for each return may include carryovers from prior years. Income tax credits for pass-through entities are included in individual income tax credits. The total number of credits does not equal the total number of returns claiming credits because taxpayers may take multiple credits on a single return.

** Refundable Tax Credit*

**** Indicates too few taxpayers to report*

DEBT SETOFF COLLECTIONS

TAX YEAR 2020

Agency	Number of Returns	Amount
AIKEN TECHNICAL COLLEGE	230	87,813.23
BEAUFORT COUNTY SCHOOL DISTRICT	21	11,517.34
CHARLESTON SOUTHERN UNIVERSITY	92	49,645.36
CLEMSON UNIV PERKINS LOANS	56	36,316.89
CLEMSON UNIV STUDENT ACCOUNT	324	174,047.21
COASTAL CAROLINA PERKINS	38	20,066.65
COASTAL CAROLINA UNIVERSITY	16	755.00
COLLEGE OF CHARLESTON PERKINS	22	15,553.24
COLLEGE OF CHARLESTON STUDENT	66	32,177.76
CONNECTOR 2000 ASSOCIATION INC	1,688	44,461.60
CONVERSE COLLEGE SETOFF STUDENT	25	12,239.25
ERNEST E KENNEDY CENTER INC THE	70	17,861.22
FLOR DAR TECH PERKINS	19	9,293.28
FLORENCE COUNTY	312	72,166.00
FORREST JUNIOR COLLEGE	189	99,474.83
FRANCIS MARION UNIVERSITY	413	187,862.30
GASTON COLLEGE	***	***
GREENVILLE COUNTY SCHOOL	27	5,320.02
GREENVILLE WATER	1,560	248,870.43
COMMISSION ON ALCOHOL AND DRUG ABUSE GREENWOOD-EDGEFIELD-MCCORMICK-ABBEVILLE	***	***
HILTON HEAD NO 1 PUBLIC SERVICE DISTRICT	***	***
HORRY GEORGETOWN TECHNICAL COLLEGE	1,431	511,095.50
HOUSING & REDEVELOPMENT AUTHORITY OF MARLBORO	***	***
HOUSING AUTHORITY OF ANDERSON	29	10,120.63
HOUSING AUTHORITY OF CHARLESTON	342	107,846.22
HOUSING AUTHORITY OF CHERAW	30	5,389.28
HOUSING AUTHORITY OF FLORENCE	71	21,773.28
HOUSING AUTHORITY OF HARTSVILLE	28	6,585.35
HOUSING AUTHORITY OF MARION THE	105	25,754.44
HOUSING AUTHORITY OF NORTH CHARLESTON	118	46,910.18
HOUSING AUTHORITY OF WOODRUFF	11	3,379.44
INTERNAL REVENUE SERVICE	3,993	3,598,361.91
LAKE CITY HSG AUTHORITY	12	3,106.55
LANCASTER COUNTY NATURAL GAS AUTHORITY F	49	6,051.20
LANDER UNIVERSITY	289	145,171.00
LEXINGTON COUNTY	***	***
LEXINGTON COUNTY SCHOOL DISTRICT NO 1	49	8,444.02
MEDICAL UNIVERSITY HOSPITAL AUTHORITY	9,115	4,016,186.57
MEDICAL UNIVERSITY OF SOUTH CAROLINA	73	60,297.04
MULLINS HOUSING AUTHO	28	8,733.26
MUNICIPAL ASSOCIATION OF SOUTH CAROLINA	11,989	3,026,679.01
NORTHEASTERN TECHNICAL COLLEGE	118	37,880.27

DEBT SETOFF COLLECTIONS

TAX YEAR 2020

Agency	Number of Returns	Amount
OFFICE OF THE ADJUTANT GENERAL	***	***
ORANGEBURG CALHOUN TECHNICAL COLLEGE	626	148,654.95
PICKENS COUNTY COMMISSION ON ALCOHOL & D	87	12,230.95
PIEDMONT TECHNICAL COLLEGE	1,248	398,825.62
PRESBYTERIAN COLLEGE	14	7,548.86
SC DEPT OF DISABILITIES AND SPECIAL NEEDS	34	10,161.41
SC DEPT OF EMPLOYMENT AND WORKFORCE	5,084	1,797,862.44
SC DEPT OF HEALTH AND ENVIRONMENTAL CONTROL	***	***
SC DEPT OF MENTAL HEALTH	3,862	1,423,254.50
SC DEPT OF MOTOR VEHICLE	388	57,617.74
SC DEPT OF PROBATION PAROLE AND PARDON	1,153	307,111.71
SC DEPT OF REVENUE ENTERPRISE	80,420	27,551,204.37
SCDOR DEBT	40,076	16,792,278.17
SC DEPT OF SOCIAL SERVICES - CHILD SUPPORT	11,410	4,945,080.86
SC DEPT OF SOCIAL SERVICES - FOOD STAMPS	1,020	240,235.55
SC DEPT OF TRANSPORTATION	946	174,815.55
SC HOUSE ETHICS COMMITTEE	***	***
SC PUBLIC EMPLOYEE BENEFIT AUTHORITY	64	48,393.42
SC REGIONAL HOUSING DEV	93	27,985.55
SC STATE HOUSING AUTHORITY	20	10,837.00
SOUTH CAROLINA ASSOCIATION OF COUNTIES	211,071	87,741,023.76
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	1,275	225,517.69
SOUTH CAROLINA STATE UNIVERSITY	657	327,369.17
SOUTHERN WESLEYAN UNIVERSITY	21	12,272.77
SPARTANBURG COMMUNITY COLLEGE	1,195	418,807.88
ST ANDREWS PUB SER DIST	***	***
STATE ETHICS COMMISSION	13	1,426.23
TECHNICAL COLLEGE OF THE LOWCOUNTRY	420	168,947.00
TRI COUNTY TECHNICAL CTR	49	6,046.89
TRIDENT TECHNICAL COLLEG	489	235,299.06
USC	879	410,773.11
USC BEAUFORT	97	37,080.80
USC PERKINS	257	182,903.10
USC UPSTATE	615	347,015.47
WILLIAMSBURG TECHNICAL COLLEGE	124	37,952.93
WINTHROP TEACHING FELLOW GEAR	22	19,182.00
WINTHROP UNIVERSITY	345	148,092.75
YORK TECHNICAL COLLEGE	768	275,234.91
TOTALS	397,940	157,341,920.70

***Indicates too few taxpayers to report

JOB DEVELOPMENT AND TRAINING CREDITS

Employers who create at least 10 jobs and make capital investments in the state may apply to the Coordinating Council for Economic Development to receive a portion of their withholding dollars as a refundable credit pursuant to a Revitalization Agreement.

Retraining credits may also be approved for certain employers. Credits are paid quarterly only after job creation and certification of investment. The amount of the credit varies depending upon the economic development status of the county where the jobs are created. The SCDOR administers the credit applications.

Enacted Statute Rate Distribution 1995 Title 12, Chapter 10 2% to 5% of Withholding Credit to Qualified Taxpayers	<h1 style="margin: 0;">\$75,189,009</h1> <p style="font-size: 1.2em; margin: 0;">FY21 Credit Dollars Claimed</p>
----------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09/20	\$18,577,648	\$219,682	\$18,797,330
12/20	\$17,513,165	\$342,354	\$17,855,519
03/21	\$21,426,600	\$220,421	\$21,647,021
06/21	\$16,766,353	\$122,786	\$16,889,139
TOTAL	\$74,283,765	\$905,244	\$75,189,009

3. CORPORATE INCOME TAX

South Carolina corporate income tax is imposed upon the South Carolina taxable income of domestic and foreign corporations. Once a business has determined its South Carolina taxable income, it must apply the South Carolina corporate income tax rate to determine the amount of South Carolina corporate income tax due.

For a U.S. State comparison of state corporate income tax rates and brackets for Tax Year 2020 please see the following Tax Foundation publication: [Fiscal Fact No. 744: State Corporate Income Tax Rates and Brackets for 2021](#)

Enacted	1927	\$669,221,114 FY21 Collections <i>Collections represented in this section includes gross revenue allocated to Property Tax Relief funds (PTRTF)</i>
Statute	12-6-530	
Rate	5%	
Distribution	State General Fund	

CORPORATE LICENSE FEE

South Carolina imposes an annual license fee on the capital and paid-in surplus of a corporation. The license fee is \$15 plus \$1 for each \$1,000, or fraction, of capital stock and paid-in or capital surplus shown on the corporate records on the first day of the tax year. The minimum license fee is \$25. The license fee is computed in advance of the taxpayer's income tax year.

Enacted	1927	\$148,136,873 FY21 Collections
Statute	Title 12, Chapter 20	
Rate	\$1 for each \$1,000 of capital stock and paid in surplus plus \$15. (Minimum \$25)	
Distribution	State General Fund	

CORPORATE INCOME TAX CREDITS

FISCAL YEAR 2021

Credits Earned	Number of Returns	Amount
TC- Column A CF From Previous Year		1,977,444,050
TC-1 Drip/Trickle Irrigation Systems	***	***
TC-2 Socio/Econ Disadvantage Small Business	***	***
TC-4 New Jobs*	498	98,481,694
TC-6 Infrastructure	9	4,880,225
TC-8 Corporate Headquarters	26	1,783,479
TC-11 Capital Investment	390	59,422,045
TC-12 Family Independence Payments	19	51,475
TC-14 Community Development	***	***
TC-17 Recycling Facility	***	***
TC-18 Research Expenses	925	87,712,261
TC-19 Gift of Land for Conservation	16	1,805,750
TC-20 Brownfields Cleanup	7	16,807
TC-21 Certified Historic Structure	11	391,316
TC-23 Textile Rehabilitation	16	2,676,004
TC-25 Motion Picture	***	***
TC-26 Venture Capital Investment	***	***
TC-30 Port Cargo Volume Increase	18	1,018,527
TC-31 Retail Facilities Revitalization	5	174,001
TC-36 Industry Partnership Fund	***	***
TC-37 Whole Effluent Toxicity Testing	***	***
TC-38 Solar Energy System	41	302,561
TC-41 Renewable Fuel Facility		
TC-45 Apprenticeship	24	1,552,587
TC-50 Biomass Resource	***	***
TC-55 Abandoned Buildings Revitalization	9	911,437
TC-56 Angel Investor	***	***
TC-57 Exceptional Needs Children Education	***	***
TC-58 Solar Energy Property	***	***
TC-59 Alternative Fuel Property	***	***
Health Insurance Pool		
Infrastructure §12-20-105	8	2,705,683
Total Credits Earned plus CF from Previous Year		2,272,213,863
Expired Credits		(3,589,380)
Credits Utilized		(111,690,894)
Total Credit Carryforward**		2,156,933,589

*Total includes amounts taken on TC-4 New Jobs Credit, TC-4SA Accelerated Small Business Jobs Tax Credit, and TC- 4SB Small Business Jobs Credit

**Total credit carryforwards are for current returns that have claimed a credit for Fiscal Year 2021

*** Indicates too few taxpayers to report

Note: Figures are based on unaudited returns. Number of returns and amounts are for income tax returns processed during Fiscal Year 2021 regardless of the tax year. In some cases, returns for multiple tax years are processed during the fiscal year. The total for each return may include carryovers from prior years. Income tax credits for pass-through entities are included in the individual income tax credits. The total number of credits does not equal the total number of returns claiming credits because taxpayers may take multiple credits on a single return.

4. SALES AND USE TAX

Sales Tax:

Sales tax is imposed on the sale of goods and certain services in South Carolina. The statewide sales and use tax rate is six percent (6%). Counties may impose an additional one percent (1%) local sales tax if voters in that county approve the tax. Generally, all retail sales are subject to the sales tax.

Use Tax:

The purchase of tangible goods for use in South Carolina, on which no South Carolina sales and use tax has been paid, are subject to the use tax. Anyone who buys tangible personal property from out-of-state and brings it into South Carolina is responsible for paying a use tax of 6% on the sales price of the property. Businesses that regularly make non-taxed purchases from out of state report and pay the use tax on their monthly sales and use tax return. A use tax credit will be allowed for sales tax paid and due in another state, if the other state has similar reciprocity with South Carolina.

Enacted	1951
Statute	Title 12, Chapter 36
Rate	6%
Distribution	66.7% to General Fund 16.7% to Education Improvement Act 16.7% to Homestead Exemption

\$3,825,920,335
FY21 Collections

\$3,000 MAXIMUM TAXPAYER DISCOUNT
FISCAL YEAR 2021

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0 - \$500	59,246	\$5,454,781
\$500 - \$1,000	7,641	\$5,476,259
\$1,000 - \$1,500	3,703	\$4,535,862
\$1,500 - \$2,000	2,157	\$3,728,751
\$2,000 - \$2,500	1,438	\$3,211,116
\$2,500 - \$3,000	1,162	\$3,216,568
Over \$3,001*	4,544	\$14,090,537
Total	79,891	\$39,713,874

Note: Taxpayers that file and pay electronically have a maximum discount of \$3,100*

\$10,000 MAXIMUM TAXPAYER DISCOUNT
FISCAL YEAR 2021

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0 - \$500	***	\$3
\$2,000 - \$2,500	***	\$0
\$4,000 - \$5,000	***	\$0
\$5,000 - \$6,000	***	\$0
\$6,000 - \$7,000	***	\$0
\$10,000 and over	***	\$9,300
Total	1	\$10,000

****Indicates too few taxpayers to report*

GROSS AND NET TAXABLE SALES BY COUNTY

FISCAL YEAR 2021

County	Sales Accounts	Gross Sales	Total Net Taxable Sales
Abbeville	368	\$286,654,051	\$95,728,194
Aiken	2,568	\$3,659,971,334	\$1,503,939,466
Allendale	119	\$362,976,777	\$18,694,588
Anderson	3,688	\$6,650,394,551	\$2,194,801,261
Bamberg	225	\$228,899,063	\$62,078,143
Barnwell	373	\$273,175,215	\$126,633,184
Beaufort	4,392	\$5,783,839,277	\$3,552,293,701
Berkeley	3,418	\$8,935,314,191	\$2,462,261,128
Calhoun	239	\$255,072,194	\$52,207,924
Charleston	11,422	\$18,078,794,199	\$8,969,569,934
Cherokee	944	\$1,744,631,958	\$483,207,097
Chester	576	\$849,537,940	\$165,750,171
Chesterfield	694	\$993,800,569	\$250,530,437
Clarendon	560	\$841,526,503	\$190,147,778
Colleton	749	\$830,277,499	\$354,322,371
Darlington	1,197	\$1,493,547,946	\$439,252,733
Dillon	525	\$992,249,333	\$220,645,275
Dorchester	2,570	\$3,850,033,781	\$1,227,051,016
Edgefield	333	\$372,884,462	\$83,443,976
Fairfield	318	\$1,290,950,139	\$86,297,598
Florence	3,111	\$8,021,570,405	\$2,155,407,686
Georgetown	1,566	\$1,801,258,171	\$881,469,325
Greenville	12,007	\$20,002,360,341	\$8,387,636,505
Greenwood	1,246	\$2,644,046,286	\$769,305,258
Hampton	304	\$657,505,908	\$90,490,980
Horry	8,287	\$13,392,911,403	\$7,376,204,057
Jasper	604	\$1,676,500,800	\$504,791,935
Kershaw	1,128	\$1,378,683,145	\$473,689,453
Lancaster	1,487	\$2,083,287,167	\$765,571,814
Laurens	972	\$1,784,613,548	\$369,723,358
Lee	256	\$594,233,500	\$68,322,583
Lexington	6,195	\$16,424,786,825	\$5,430,126,707
Marion	561	\$511,855,606	\$195,633,214
Marlboro	397	\$459,205,637	\$111,099,566
McCormick	130	\$48,428,159	\$24,077,950
Newberry	721	\$1,246,522,596	\$330,359,342
Oconee	1,346	\$2,735,355,313	\$785,751,972
Orangeburg	1,761	\$3,624,295,716	\$828,963,362
Pickens	2,013	\$2,740,364,518	\$1,206,369,433
Richland	8,368	\$12,795,363,725	\$4,966,952,262
Saluda	272	\$193,908,642	\$49,816,713
Spartanburg	6,309	\$12,302,069,992	\$3,882,524,653
Sumter	1,705	\$2,525,465,385	\$952,680,416
Union	428	\$596,229,958	\$157,607,733
Williamsburg	538	\$584,220,283	\$179,363,809
York	5,064	\$7,785,009,517	\$3,345,979,787
Out of State	27,003	\$83,643,518,907	\$28,306,293,942
Grand Total	129,057	\$260,028,102,434	\$95,135,069,792

GROSS SALES BY CITY AND COUNTY
FISCAL YEAR 2021

City and County	Gross Sales
ABBEVILLE	
Abbeville	\$110,827,464
Calhoun Falls	\$33,648,419
Donalds	\$3,594,101
Due West	\$14,092,064
Honea Path	\$2,728,983
Unincorporated	\$118,492,966
Ware Shoals	\$3,270,054
Total	\$286,654,051

City and County	Gross Sales
AIKEN	
Aiken	\$1,597,345,004
Burnettown	\$1,149,302
Jackson	\$9,178,181
Monetta	\$3,783,736
New Ellenton	\$28,199,741
North Augusta	\$590,617,120
Perry	\$1,731,559
Salley	\$1,187,558
Unincorporated	\$1,401,179,651
Wagener	\$24,909,817
Windsor	\$689,666
Total	\$3,659,971,334

City and County	Gross Sales
ALLENDALE	
Allendale	\$278,745,862
Fairfax	\$11,164,759
Sycamore	\$744,627
Unincorporated	\$72,321,528
Total	\$362,976,777

City and County	Gross Sales
ANDERSON	
Anderson	\$2,098,903,306
Belton	\$85,650,999
Clemson	***
Easley	\$2,518,543
Honea Path	\$71,694,757
Iva	\$23,897,804
Pelzer	\$62,605,445
Pendleton	\$84,773,893
Starr	\$3,766,681
Unincorporated	\$4,154,649,916
West Pelzer	\$9,049,237
Williamston	\$52,883,771
Total	\$6,650,394,551

City and County	Gross Sales
BAMBERG	
Bamberg	\$78,865,994
Denmark	\$44,794,153
Ehrhardt	\$9,004,979
Olar	\$1,002,656
Unincorporated	\$95,231,281
Total	\$228,899,063

City and County	Gross Sales
BARNWELL	
Barnwell	\$184,111,702
Blackville	\$14,987,152
Elko	\$365,394
Hilda	\$1,807,577
Kline	\$92,445
Snelling	\$142,343
Unincorporated	\$22,276,759
Williston	\$49,391,843
Total	\$273,175,215

City and County	Gross Sales
BEAUFORT	
Beaufort	\$1,198,723,155
Bluffton	\$988,484,557
Hilton Head Island	\$2,002,900,019
Port Royal	\$101,502,839
Unincorporated	\$1,491,762,061
Yemassee	\$466,646
Total	\$5,783,839,277

City and County	Gross Sales
BERKELEY	
Bonneau	\$10,178,736
Charleston	\$545,628,385
Goose Creek	\$898,588,139
Hanahan	\$199,065,971
Jamestown	\$7,943,650
Moncks Corner	\$2,360,230,457
North Charleston	\$12,669,138
St Stephen	\$22,504,057
Summerville	\$1,238,643,118
Unincorporated	\$3,639,862,540
Total	\$8,935,314,191

City and County	Gross Sales
CALHOUN	
Cameron	\$14,983,516
St Matthews	\$41,829,829
Unincorporated	\$198,258,849
Total	\$255,072,194

City and County	Gross Sales	City and County	Gross Sales
CHARLESTON		CLARENDON	
Awendaw	\$27,855,003	Manning	\$328,383,884
Charleston	\$5,885,562,054	Paxville	\$1,416,513
Folly Beach	\$126,972,988	Summerton	\$337,638,336
Goose Creek	\$1,665,461	Turbeville	\$53,556,323
Hollywood	\$59,641,820	Unincorporated	\$120,531,447
Isle of Palms	\$205,257,263	Total	\$841,526,503
James Island	\$81,088,114	COLLETON	
Kiawah Island	\$236,329,383	Cottageville	\$14,965,157
Lincolnton	\$2,399,016	Edisto Beach	\$69,160,685
McClellanville	\$19,154,282	Lodge	\$1,838,776
Meggett	\$2,173,459	Smoaks	\$1,404,839
Mt Pleasant	\$2,753,179,525	Unincorporated	\$278,258,383
North Charleston	\$7,141,793,488	Walterboro	\$462,028,613
Ravenel	\$148,437,700	Williams	\$2,621,046
Rockville	\$2,642,120	Total	\$830,277,499
Seabrook Island	\$30,348,646	DARLINGTON	
Sullivan's Island	\$35,764,018	Darlington	\$262,211,354
Summerville	\$7,005,793	Hartsville	\$479,121,589
Unincorporated	\$1,311,524,065	Lamar	\$17,836,602
Total	\$18,078,794,199	Society Hill	\$10,572,264
CHEROKEE		Unincorporated	\$723,806,137
Blacksburg	\$90,722,426	Total	\$1,493,547,946
Chesnee	\$530,751	DILLON	
Gaffney	\$1,109,055,772	Dillon	\$595,386,850
Unincorporated	\$544,323,008	Lake View	\$13,469,937
Total	\$1,744,631,958	Latta	\$50,349,636
CHESTER		Unincorporated	\$333,042,910
Chester	\$302,984,887	Total	\$992,249,333
Fort Lawn	\$8,506,188	DORCHESTER	
Great Falls	\$18,559,481	Harleyville	\$37,590,885
Lowrys	\$847,510	North Charleston	\$772,164,917
Richburg	\$130,359,331	Reevesville	\$16,423
Unincorporated	\$388,280,543	Ridgeville	\$15,463,577
Total	\$849,537,940	St George	\$115,724,097
CHESTERFIELD		Summerville	\$1,127,835,442
Cheraw	\$572,490,374	Unincorporated	\$1,781,238,440
Chesterfield	\$71,030,821	Total	\$3,850,033,781
Jefferson	\$17,151,860	EDGEFIELD	
McBee	\$12,317,559	Edgefield	\$35,642,666
Mount Croghan	\$4,417,061	Johnston	\$11,680,169
Pageland	\$156,381,917	North Augusta	\$12,247,093
Patrick	\$4,204,593	Trenton	\$39,602,910
Ruby	***	Unincorporated	\$273,711,623
Unincorporated	\$154,984,103	Total	\$372,884,462
Total	\$993,800,569		

City and County	Gross Sales
FAIRFIELD	
Blythewood	***
Jenkinsville	\$78,803
Ridgeway	\$15,308,112
Unincorporated	\$394,673,014
Winnsboro	\$880,883,988
Total	\$1,290,950,139
FLORENCE	
Coward	\$12,333,781
Florence	\$4,317,293,804
Johnsonville	\$36,256,356
Lake City	\$1,171,068,213
Olanta	\$24,796,961
Pamplico	\$22,148,538
Quinby	\$11,095,803
Scranton	\$8,704,819
Timmonsville	\$40,562,863
Unincorporated	\$2,377,309,268
Total	\$8,021,570,405
GEORGETOWN	
Andrews	\$67,702,744
Georgetown	\$577,551,404
Pawleys Island	\$150,598,818
Unincorporated	\$1,005,405,205
Total	\$1,801,258,171
GREENVILLE	
City View	\$142,201
Fountain Inn	\$219,713,284
Greenville	\$7,558,444,847
Greer	\$772,372,916
Mauldin	\$908,155,176
Simpsonville	\$810,155,778
Travelers Rest	\$288,050,953
Unincorporated	\$9,445,325,186
Total	\$20,002,360,341
GREENWOOD	
Greenwood	\$1,065,573,826
Hodges	\$9,354,702
Ninety Six	\$12,158,472
Troy	***
Unincorporated	\$1,539,345,534
Ware Shoals	\$17,612,405
Total	\$2,644,046,286

City and County	Gross Sales
HAMPTON	
Brunson	\$3,079,771
Estill	\$40,235,416
Furman	\$7,273,943
Gifford	\$8,621
Hampton	\$114,110,090
Luray	***
Scotia	\$687,563
Unincorporated	\$386,857,205
Varnville	\$38,450,785
Yemassee	\$66,769,231
Total	\$657,505,908
HORRY	
Atlantic Beach	\$4,759,851
Aynor	\$81,896,341
Briarcliffe Acres	\$29,327
Conway	\$1,570,579,132
Loris	\$129,840,395
Myrtle Beach	\$3,269,197,869
North Myrtle Beach	\$1,244,002,076
Surfside Beach	\$238,056,877
Unincorporated	\$6,854,549,534
Total	\$13,392,911,403
JASPER	
Hardeeville	\$326,561,551
Ridgeland	\$192,412,999
Unincorporated	\$1,157,526,250
Total	\$1,676,500,800
KERSHAW	
Bethune	\$95,034,311
Camden	\$580,463,436
Elgin	\$115,697,568
Unincorporated	\$587,487,830
Total	\$1,378,683,145
LANCASTER	
Heath Springs	\$10,777,644
Kershaw	\$66,654,023
Lancaster	\$932,673,622
Unincorporated	\$1,072,920,229
Van Wyck	\$261,649
Total	\$2,083,287,167

City and County	Gross Sales	City and County	Gross Sales
LAURENS		MCCORMICK	
Clinton	\$190,033,956	McCormick	\$32,074,292
Cross Hill	\$1,565,194	Mt. Carmel	\$17,459
Fountain Inn	\$357,758,855	Parksville	***
Gray Court	\$193,570,495	Plum Branch	\$900,030
Laurens	\$438,819,085	Unincorporated	\$15,029,393
Unincorporated	\$598,883,913	Total	\$48,428,159
Ware Shoals	\$432,778	NEWBERRY	
Waterloo	\$3,549,273	Little Mountain	\$9,084,311
Total	\$1,784,613,548	Newberry	\$547,099,450
LEE		Peak	\$3,979,299
Bishopville	\$397,378,396	Pomaria	\$18,470
Lynchburg	\$11,087,523	Prosperity	\$76,033,454
Unincorporated	\$185,767,581	Silverstreet	\$1,949,570
Total	\$594,233,500	Unincorporated	\$595,892,956
LEXINGTON		Whitmire	\$12,465,085
Batesburg Leesville	\$375,125,853	Total	\$1,246,522,596
Cayce	\$3,118,697,883	OCONEE	
Chapin	\$169,282,339	Salem	\$21,978,118
Columbia	\$616,478,841	Seneca	\$671,513,957
Gaston	\$386,417,160	Unincorporated	\$1,503,463,092
Gilbert	\$36,303,606	Walhalla	\$390,127,956
Irmo	\$118,314,928	West Union	\$72,458,534
Lexington (Town)	\$2,438,207,147	Westminister	\$75,813,655
Pelion	\$31,116,965	Total	\$2,735,355,313
Pine Ridge	\$14,399,133	ORANGEBURG	
South Congaree	\$6,212,314	Bowman	\$42,142,313
Springdale	\$68,512,357	Branchville	\$16,115,203
Swansea	\$28,325,934	Cope	\$11,305,023
Unincorporated	\$7,418,317,345	Cordova	\$2,151,189
West Columbia	\$1,599,075,021	Elloree	\$1,218,043,119
Total	\$16,424,786,825	Eutawville	\$24,775,132
MARION		Holly Hill	\$54,757,694
Marion	\$194,383,006	Livingston	\$77,642
Mullins	\$86,556,453	Neeses	\$3,501,407
Nichols	\$9,752,843	North	\$20,313,062
Sellers	\$41,005	Norway	\$20,736,619
Unincorporated	\$221,122,299	Orangeburg	\$682,957,282
Total	\$511,855,606	Rowesville	\$25,500,354
MARLBORO		Santee	\$100,772,664
Bennettsville	\$187,128,633	Springfield	\$4,110,233
Blenheim	\$5,527,959	Unincorporated	\$1,394,052,139
Clio	\$20,834,671	Vance	\$2,984,641
McColl	\$17,126,587	Total	\$3,624,295,716
Tatum	\$209,998		
Unincorporated	\$228,377,788		
Total	\$459,205,637		

City and County	Gross Sales	City and County	Gross Sales
PICKENS		SUMTER	
Central	\$114,352,318	Mayesville	\$911,887
Clemson	\$276,983,016	Pinewood	\$2,224,781
Easley	\$1,118,380,976	Sumter	\$1,768,981,904
Liberty	\$94,055,760	Unincorporated	\$753,346,814
Norris	\$2,060,129	Total	\$2,525,465,385
Pickens	\$466,735,371	UNION	
Six Mile	\$9,259,275	Carlisle	\$2,518,284
Unincorporated	\$658,537,673	Jonesville	\$6,665,682
Total	\$2,740,364,518	Lockhart	***
RICHLAND		Unincorporated	\$72,755,056
Arcadia Lakes	\$6,119,193	Union	\$514,280,138
Blythewood	\$279,346,326	Total	\$596,229,958
Cayce	\$4,101,491	WILLIAMSBURG	
Columbia	\$5,558,374,874	Andrews	\$11,625,710
Eastover	\$3,891,418	Greeleyville	\$14,579,355
Forest Acres	\$296,499,530	Hemingway	\$75,281,402
Irmo	\$525,826,477	Kingstree	\$137,768,019
Unincorporated	\$6,121,204,417	Lane	\$1,669,801
Total	\$12,795,363,725	Stuckey	\$12,696,258
SALUDA		Unincorporated	\$330,599,738
Batesburg Leesville	\$448,197	Total	\$584,220,283
Monetta	\$61,022	YORK	
Ridge Spring	\$15,034,243	Clover	\$240,571,576
Saluda	\$75,038,152	Fort Mill	\$631,443,855
Unincorporated	\$103,315,741	Hickory Grove	\$590,151
Ward	\$11,287	McConnells	\$7,918,507
Total	\$193,908,642	Rock Hill	\$2,770,967,405
SPARTANBURG		Sharon	\$5,079,998
Campobello	\$24,258,132	Smyrna	\$603,630
Central Pacolet	\$2,846,162	Tega Cay	\$112,979,687
Chesnee	\$71,705,627	Unincorporated	\$2,907,267,457
Cowpens	\$23,220,350	York	\$1,107,587,251
Duncan	\$544,711,747	Total	\$7,785,009,517
Greer	\$669,134,707	OUT OF STATE TOTAL	\$83,643,518,907
Inman	\$90,055,858	STATE TOTAL	\$176,384,583,527
Landrum	\$74,720,549	STATE GRAND TOTAL	\$260,028,102,434
Lyman	\$79,539,804		
Pacolet	\$12,967,115		
Reidville	\$2,766,360		
Spartanburg	\$4,100,750,447		
Unincorporated	\$6,502,837,102		
Wellford	\$31,186,260		
Woodruff	\$71,369,775		
Total	\$12,302,069,992		

***Indicates too few entities to report.

**SALES TAX COLLECTIONS BY
NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM
FISCAL YEAR 2021**

NAICS	NAICS Classification	Number of Returns	Gross Sales	Total Net Taxable
11	Agriculture, Forestry, Fishing and Hunting	1,216	\$140,227,824	\$45,835,680
21	Mining	383	\$103,733,257	\$30,155,199
22	Utilities	1,301	\$7,621,738,529	\$1,596,633,607
23	Construction	8,232	\$1,719,352,193	\$456,675,854
31 - 33	Manufacturing	18,350	\$19,973,600,022	\$1,523,205,370
42	Wholesale Trade	16,019	\$9,527,042,861	\$2,477,280,659
44 - 45	Retail Trade	417,819	\$106,026,645,817	\$44,383,139,099
48 - 49	Transportation and Warehousing	1,176	\$326,802,958	\$107,037,176
51	Information	38,652	\$26,388,678,877	\$10,189,810,410
52	Finance and Insurance	558	\$36,063,896	\$29,609,558
53	Real Estate Rental and Leasing	10,991	\$1,920,648,056	\$1,289,250,654
54	Professional, Scientific, and Technical Services	11,795	\$1,135,364,995	\$265,782,373
55	Management of Companies and Enterprises	124	\$1,468,026	\$1,094,149
56	Admin. Support/ Waste Management/Remediation	7,418	\$2,494,724,237	\$790,608,650
61	Educational Services	979	\$21,134,587	\$12,522,720
62	Health Care and Social Assistance	11,947	\$3,345,851,269	\$613,363,498
71	Arts, Entertainment, and Recreation	13,711	\$1,638,647,361	\$947,765,987
72	Accommodation and Food Services	155,935	\$14,174,884,610	\$12,906,139,329
81	Other Services (except Public Administration)	50,523	\$3,089,841,486	\$1,581,025,162
92	Public Administration	437	\$34,425,156	\$18,821,414
	Invalid NAICS	125,099	\$60,307,226,415	\$15,869,313,244
	TOTAL	892,665	\$260,028,102,434	\$95,135,069,792

LOCAL OPTION SALES TAX ALLOCATIONS BY COUNTY/ MUNICIPALITY

FISCAL YEAR 2021

Local Option Sales Tax		Capital Projects Sales Tax	
Abbeville	\$2,182,572	Aiken	\$24,197,119
Allendale	\$567,221	Allendale	\$500,273
Bamberg	\$1,287,297	Bamberg	\$1,109,592
Barnwell	\$2,397,625	Barnwell	\$2,007,056
Berkeley	\$42,007,384	Calhoun	\$1,234,352
Calhoun	\$1,439,382	Chester	\$3,336,896
Charleston	\$136,727,724	Colleton	\$5,410,092
Cherokee	\$8,349,010	Edgefield	\$174,469
Chester	\$3,570,218	Florence	\$27,322,351
Chesterfield	\$5,112,329	Georgetown	\$29,498
Clarendon	\$3,899,336	Greenwood	\$11,000,500
Colleton	\$6,346,639	Hampton	\$1,668,550
Darlington	\$8,888,521	Horry	\$94,505,697
Dillon	\$4,138,412	Lancaster	\$13,979,969
Edgefield	\$2,395,862	Laurens	\$474,655
Fairfield	\$2,141,110	Lee	\$1,221,211
Florence	\$30,454,699	Marion	\$2,950,137
Hampton	\$2,126,412	McCormick	\$758,491
Jasper	\$6,276,094	Newberry	\$5,006,863
Kershaw	\$9,715,373	Orangeburg	\$11,534,648
Lancaster	\$15,989,631	Saluda	\$1,233,847
Laurens	\$7,113,666	Spartanburg	\$54,494,467
Lee	\$1,372,431	Sumter	\$13,962,120
Marion	\$3,432,241	Williamsburg	\$2,507,804
Marlboro	\$2,231,710	York	\$45,248,680
McCormick	\$889,589	Total:	\$325,869,336
Pickens	\$20,569,182	Education Capital Improvement Tax	
Richland	\$79,771,415	Aiken	\$24,159,905
Saluda	\$1,450,354	Anderson	\$31,211,964
Sumter	\$16,048,558	Charleston	\$122,550,566
Union	\$2,948,934	Cherokee	\$7,370,307
Williamsburg	\$2,925,290	Darlington	\$7,539,256
Total:	\$434,782,046	Horry	\$95,042,563
		Kershaw	\$8,186,510
		Total:	\$296,061,071
Transportation Tax		School District Tax	
Beaufort	\$56,697,353	Chesterfield	\$4,353,606
Berkeley	\$41,617,906	Clarendon	\$3,847,814
Charleston	\$135,206,551	Dillon	\$3,572,431
Dorchester	\$22,922,867	Jasper	\$5,496,067
Jasper	\$6,171,548	Lexington	\$58,115,624
Richland	\$78,783,592	Marlboro	\$1,881,852
Total:	\$341,399,816	Total:	\$77,267,394
Tourism Development Tax			
Myrtle Beach	\$32,805,208		

5. LOCAL SALES AND USE TAX

LOCAL OPTION SALES AND USE TAX

32 counties in South Carolina impose an additional 1% local option sales and use tax. The tax is a general sales and use tax on all sales at retail (with a few exceptions) taxable under the state sales and use tax. The tax is collected by the Department of Revenue on behalf of these counties.

Enacted	1991	\$434,782,046 FY21 Collections
Statute	4-10-10	
Rate	1%	
Distribution	71% Property Tax Rollback 29% Counties/Municipalities	

LOCAL CAPITAL PROJECTS TAX

24 counties in South Carolina impose an additional 1% local capital projects tax. The tax is a general sales and use tax on all sales at retail (with a few exceptions) taxable under the state sales and use tax. The tax is collected by the Department of Revenue on behalf of these counties.

Enacted	1994	\$325,869,336 FY21 Collections
Statute	4-10-300	
Rate	1%	
Distribution	100% Minus SCDOR Administration Cost to County Treasurer	

LOCAL EDUCATION CAPITAL IMPROVEMENT TAX

Seven counties in South Carolina impose an additional 1% local education capital improvement tax (ECI). The school district or school districts within a county may impose the tax within the county.

Enacted	2009	\$296,061,071 FY21 Collections
Statute	4-10-410	
Rate	1%	
Distribution	100% Minus SCDOR Administration Cost to County Treasurer	

LOCAL SCHOOL DISTRICT TAX

Six counties in South Carolina impose an additional 1% local school district tax. The General Assembly has authorized certain school districts to impose a sales and use tax within the county. They are imposed county-wide, whether imposed by the county or one or more school districts and are collected by the Department of Revenue on behalf of these counties.

Enacted	1997	\$77,267,394 FY21 Collections
Statute	4-10-300	
Rate	1%	
Distribution	100% Minus SCDOR Administration Cost to County Treasurer	

LOCAL TRANSPORTATION TAX

Six counties in South Carolina impose up to a 1% transportation tax. The tax is a general sales and use tax on all sales at retail (with a few exceptions) taxable under the state sales and use tax. The tax is collected by the Department of Revenue on behalf of these counties.

Enacted	1995	\$341,399,816 FY21 Collections
Statute	4-37-30	
Rate	Up to 1%	
Distribution	100% Minus SCDOR Administration Cost to County Treasurer	

LOCAL TOURISM DEVELOPMENT TAX

One city in South Carolina imposes an additional 1% local tourism development tax. The tax is a general sales and use tax on all sales at retail (with a few exceptions) taxable under the state sales and use tax and may only be imposed by a municipality located in a county where revenue from the state accommodations tax is at least \$14 million in a fiscal year. The tax is collected by the Department of Revenue on behalf of this municipality.

Enacted	2009	\$32,805,208 FY21 Collections
Statute	4-10-910	
Rate	1%	
Distribution	100% Minus SCDOR Administration Cost to City	

6. ACCOMMODATIONS TAX

The rental of transient accommodations is subject to a 2% accommodations tax in addition to the 5% sales tax, and any applicable local tax. Lodgings include rooms, campground spaces, or sleeping accommodations provided by a hotel, inn, motel, campground, or residence. The person providing the accommodations is responsible for the accommodations tax and may need a retail license.

Enacted 1984
 Statute §12-36-920
 Rate 2%
 Distribution Local Governments

\$75,862,442
 FY21 Collections

COLLECTIONS BY COUNTY – FY21

County	Tax Collected	County	Tax Collected
Abbeville	\$28,118	Greenwood	\$230,511
Aiken	\$691,384	Hampton	\$21,539
Allendale	\$4,389	Horry	\$22,223,458
Anderson	\$656,217	Jasper	\$372,192
Bamberg	\$11,167	Kershaw	\$184,379
Barnwell	\$26,468	Lancaster	\$97,219
Beaufort	\$14,240,085	Laurens	\$137,015
Berkeley	\$906,936	Lee	\$21,449
Calhoun	\$1,733	Lexington	\$1,062,211
Charleston	\$18,553,787	Marion	\$32,092
Cherokee	\$137,859	Marlboro	\$25,486
Chester	\$108,435	McCormick	\$51,905
Chesterfield	\$77,787	Newberry	\$161,530
Clarendon	\$170,812	Oconee	\$583,707
Colleton	\$995,320	Orangeburg	\$694,041
Darlington	\$115,513	Pickens	\$553,411
Dillon	\$139,670	Richland	\$2,480,677
Dorchester	\$147,940	Saluda	\$24,053
Edgefield	\$19,407	Spartanburg	\$1,081,121
Fairfield	\$52,568	Sumter	\$422,619
Florence	\$1,282,879	Union	\$41,321
Georgetown	\$2,567,128	Williamsburg	\$23,158
Greenville	\$3,259,986	York	\$1,141,761
		Total	\$75,862,442

7. ADMISSIONS TAX

Admissions tax must be collected by all places of amusement when an admission price has been charged. If you operate a place of amusement, you must obtain an Admissions Tax License. There is no charge for the license. You may also be required to obtain a retail license.

Enacted Statute	1923 §12-21-2420 to §12-21-6540 §12-62-60	<h1 style="margin: 0;">\$33,701,490</h1> <h2 style="margin: 0;">FY21 Collections</h2>
Rate	5%	
Distribution	Commercial Fisheries Division Tourism Infrastructure Development Fund Local Governments SC PRT General Fund	

ADMISSIONS COLLECTIONS BY COUNTY – FY21			
County	Tax Collected	County	Tax Collected
Abbeville	-\$298	Greenwood	\$248,508
Aiken	\$899,774	Hampton	\$141
Allendale	\$0	Horry	\$8,612,639
Anderson	\$403,920	Jasper	\$55,031
Bamberg	\$534	Kershaw	\$28,870
Barnwell	\$6,283	Lancaster	\$130,462
Beaufort	\$4,717,344	Laurens	\$116,661
Berkeley	\$858,809	Lee	\$37,692
Calhoun	\$6,048	Lexington	\$514,956
Charleston	\$6,158,062	Marion	\$3,917
Cherokee	\$71,444	Marlboro	\$6,792
Chester	\$63,407	McCormick	\$65,155
Chesterfield	\$44,384	Newberry	\$17,723
Clarendon	\$41,085	Oconee	\$262,288
Colleton	\$130,010	Orangeburg	\$138,054
Darlington	\$159,418	Pickens	\$1,486,484
Dillon	\$17,439	Richland	\$1,901,281
Dorchester	\$593,706	Saluda	\$8,777
Edgefield	\$21,330	Spartanburg	\$525,146
Fairfield	\$83,901	Sumter	\$90,726
Florence	\$203,119	Union	\$1,236
Georgetown	\$797,149	Williamsburg	\$14,664
Greenville	\$2,310,268	York	\$555,847
		Unallocated Total	\$1,291,302
		Total	\$33,701,490

ADMISSIONS COLLECTIONS BY EVENT TYPE – FY21

Type of Admission	Number of Returns	Tax Collected
Archery	111	\$72,170
Amusement Parks	260	\$1,247,381
Amusement Rides	213	\$1,102,828
Athletic Events	335	\$1,927,998
Auto Racing, Motorcycle	139	\$139,085
Bands	101	\$63,833
Bowling	491	\$1,062,161
Carnival	18	\$78,580
Circus	<5	-\$287
Dances	218	\$1,754,622
Driving Range, Tennis	319	\$1,404,788
Fishing Pier	65	\$38,545
Gardens	60	\$1,393,157
Golf	3,104	\$14,480,409
Gyms, Spas, Body Bldng & Fitns	132	\$273,635
Horse Racing, Shows & Rides	17	\$7,392
Itinerant Shows	62	\$160,967
Miniature Golf Course	314	\$751,553
Miniature Raceway (*Go-Karts)	70	\$305,029
Miscellaneous	2,120	\$4,987,383
Night Clubs	607	\$331,811
Promoter	159	\$382,975
Skating	296	\$207,674
Sight Seeing Attractions	130	\$372,316
Swimming	166	\$244,618
Theaters	448	\$491,331
Trampolines	103	\$419,534
Total	10,060	\$33,701,490

8. PROPERTY TAX

AIRLINE PROPERTY TAX

All airline companies operating in the State shall make an annual property tax return on or before April 15 in each year for the preceding calendar or fiscal year of their flight equipment to the SCDOR. Each type and model of flight equipment shall be separately returned, valued and apportioned.

Enacted	1976	\$5,754,300 FY21 Collections
Statute	§12-37-2410 - §12-37-2490, §55-5-280	
Rate	Average statewide millage	
Distribution	State General Fund State Aviation Fund	

BUSINESS PERSONAL PROPERTY TAX

Business Personal Property Tax (BPP) is a tax on the furniture, fixtures, and equipment that are owned and used in a business. Any assets that are claimed on the business' income taxes should be reported on the BPP tax return. An assessed value is then sent to the county where the business is located.

Enacted	1962	Collected by Local Governments
Statute	§12-37-710	
Rate	Local Millage	
Distribution	Local Governments	

PRIVATE CARLINE PROPERTY TAX

Carline Property Tax is a tax on the railcars pulled behind the train engine. The tax is based on the miles a railcar travels through South Carolina and the fair market value of the cars.

Enacted	1976	\$6,673,116 FY21 Collections
Statute	§12-37-2110 to §12-37-2190	
Rate	Average statewide millage	
Distribution	State General Fund	

ASSESSED PROPERTY BY SCHOOL DISTRICT BASED ON 2020 VALUES

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
ABBEVILLE	\$43,284,246	\$10,284,067	\$1,573,296	\$3,788,230	\$8,539,140	\$1,294,984	\$1,729,388	\$70,493,351
AIKEN	\$514,589,123	\$105,295,746	\$43,301,126	\$48,862,100	\$67,590,126	\$23,539,700	\$2,917,542	\$806,095,463
ALLEDALE	\$9,139,821	\$1,980,736	\$1,726,962	\$6,431,050	\$5,731,869	\$596,593	\$73,563	\$25,680,593
ANDERSON 1	\$174,475,267	\$34,624,478	\$41,538,040	\$6,232,424	\$18,741,162	\$7,964,110	\$262,895	\$283,838,376
ANDERSON 2	\$42,492,030	\$10,028,428	\$1,372,920	\$3,968,499	\$10,729,962	\$1,902,960	\$87,505	\$70,582,304
ANDERSON 3	\$26,014,250	\$6,332,510	\$12,833,130	\$5,039,228	\$8,200,310	\$1,216,000	\$59,881	\$59,695,309
ANDERSON 4	\$92,809,540	\$15,555,650	\$23,139,580	\$2,605,069	\$6,384,118	\$2,881,750	\$159,370	\$143,535,077
ANDERSON 5	\$265,870,950	\$45,784,088	\$32,189,850	\$8,361,406	\$20,756,310	\$15,108,430	\$480,897	\$388,551,931
BAMBERG 1	\$11,100,760	\$2,585,456	\$99,900	\$1,155,500	\$2,633,930	\$511,187	\$895,160	\$18,981,893
BAMBERG 2	\$6,889,180	\$1,564,705	\$0	\$614,880	\$3,235,209	\$234,930	\$548,520	\$13,087,424
BARNWELL 19	\$5,826,040	\$2,080,186	\$160,208	\$307,180	\$2,280,360	\$189,332	\$232,010	\$11,075,316
BARNWELL 29	\$7,666,350	\$2,152,135	\$248,643	\$3,963,130	\$1,332,451	\$307,265	\$312,296	\$15,982,270
BARNWELL 45	\$20,725,870	\$5,522,067	\$2,650,083	\$117,770	\$4,980,292	\$1,695,494	\$252,830	\$35,944,406
BEAUFORT	\$1,842,866,310	\$156,057,990	\$8,468,305	\$2,848,080	\$59,201,140	\$31,716,840	\$1,116,257	\$2,102,274,922
BERKELEY	\$942,191,180	\$137,444,703	\$185,032,000	\$25,323,570	\$72,350,150	\$25,153,120	\$13,242,800	\$1,400,737,523
CALHOUN	\$33,695,290	\$10,136,820	\$22,230,366	\$10,247,520	\$8,654,570	\$1,773,970	\$1,528,291	\$88,266,827
CHARLESTON	\$3,901,078,485	\$315,045,607	\$130,444,550	\$23,496,982	\$129,483,320	\$103,643,840	\$3,341,704	\$4,606,534,488
CHEROKEE	\$109,260,185	\$22,935,041	\$31,340,482	\$26,314,510	\$23,981,807	\$8,084,850	\$2,163,766	\$224,080,641
CHESTER	\$57,028,123	\$12,889,804	\$8,989,796	\$18,914,150	\$17,938,170	\$3,858,810	\$1,464,280	\$121,083,133
CHESTERFIELD	\$70,487,990	\$17,735,479	\$19,545,123	\$14,012,903	\$13,372,258	\$4,938,380	\$486,555	\$140,578,688
CLARENDON 1	\$27,207,590	\$4,097,339	\$246,650	\$276,160	\$2,895,211	\$464,510	\$2,024,987	\$37,212,447
CLARENDON 2	\$42,181,840	\$8,891,957	\$902,182	\$792,810	\$4,093,175	\$2,135,103	\$767,889	\$59,764,956
CLARENDON 3	\$7,434,650	\$2,173,702	\$68,795	\$74,718	\$957,320	\$628,730	\$126,495	\$11,464,410
COLLETON	\$149,433,270	\$19,457,037	\$1,140,265	\$3,932,610	\$16,328,832	\$4,929,805	\$0	\$195,221,819
DARLINGTON	\$116,177,860	\$29,037,635	\$15,508,497	\$17,752,990	\$95,840,530	\$6,454,560	\$0	\$280,772,072
DILLON 3	\$10,212,790	\$2,823,002	\$1,398,807	\$1,400,870	\$2,388,942	\$992,983	\$354,545	\$19,571,939
DILLON 4	\$34,251,850	\$8,260,607	\$622,544	\$4,255,110	\$7,074,457	\$2,188,027	\$1,482,567	\$58,135,162
DORCHESTER 2	\$505,628,540	\$71,006,461	\$21,900,768	\$9,432,600	\$22,941,210	\$11,003,820	\$2,342,321	\$644,255,720
DORCHESTER 4	\$39,560,150	\$7,885,410	\$8,008,520	\$14,489,240	\$13,864,720	\$2,198,149	\$273,484	\$86,279,673
EDGEFIELD	\$57,062,051	\$14,186,134	\$1,659,910	\$5,086,960	\$9,851,790	\$1,986,710	\$1,650,650	\$91,484,205
FAIRFIELD	\$51,399,894	\$10,342,711	\$0	\$3,372,480	\$89,468,360	\$2,961,470	\$1,660,500	\$159,205,415
FLORENCE 1	\$295,117,430	\$53,962,171	\$44,165,433	\$19,247,524	\$24,419,014	\$16,989,135	\$4,232,879	\$458,133,586
FLORENCE 2	\$9,175,776	\$2,780,849	\$46,134	\$301,210	\$2,632,390	\$222,320	\$150,000	\$15,308,679
FLORENCE 3	\$28,998,466	\$7,866,982	\$3,308,810	\$9,098,426	\$4,338,688	\$2,238,179	\$444,153	\$56,293,704
FLORENCE 4	\$9,975,956	\$3,123,634	\$10,142,245	\$915,530	\$1,518,680	\$889,972	\$192,092	\$26,758,109
FLORENCE 5	\$8,342,688	\$2,712,352	\$199,848	\$780,147	\$1,047,803	\$459,633	\$117,715	\$13,660,186
GEORGETOWN	\$494,349,844	\$49,450,389	\$18,045,950	\$23,491,490	\$11,748,020	\$9,529,710	\$3,561,500	\$610,176,903
GREENVILLE	\$2,054,153,190	\$294,588,927	\$192,851,904	\$80,034,429	\$106,076,127	\$118,047,570	\$13,737,942	\$2,859,490,089
GREENWOOD 50	\$124,342,079	\$24,380,882	\$33,933,987	\$11,148,510	\$13,312,636	\$8,697,036	\$2,164,455	\$217,979,585
GREENWOOD 51	\$8,428,853	\$2,533,202	\$944,601	\$891,347	\$2,055,420	\$243,190	\$187,611	\$15,284,224
GREENWOOD 52	\$8,230,285	\$4,733,279	\$43,319,435	\$4,149,800	\$3,119,681	\$1,433,810	\$439,435	\$65,425,725
HAMPTON 1	\$23,228,270	\$4,814,245	\$927,567	\$308,140	\$7,054,831	\$2,224,400	\$993,790	\$39,551,243
HAMPTON 2	\$7,851,170	\$1,902,809	\$957,601	\$1,983,680	\$3,200,790	\$771,640	\$74,480	\$16,742,170
HORRY	\$2,253,590,580	\$289,694,615	\$52,201,316	\$12,430,814	\$43,742,560	\$63,664,624	\$11,092,553	\$2,726,417,062
JASPER	\$106,338,030	\$19,409,224	\$16,342,118	\$3,176,634	\$21,053,711	\$6,601,840	\$1,805,513	\$174,727,070

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
KERSHAW	\$167,961,852	\$35,750,648	\$18,179,593	\$14,297,550	\$20,016,098	\$6,716,873	\$1,790,233	\$264,712,847
LANCASTER	\$341,045,420	\$53,271,785	\$27,349,526	\$8,523,197	\$19,373,214	\$9,785,896	\$2,785,740	\$462,134,778
LAURENS 55	\$67,278,600	\$17,232,418	\$14,722,481	\$5,268,530	\$10,691,640	\$4,448,440	\$1,329,050	\$120,971,159
LAURENS 56	\$34,766,860	\$7,678,023	\$7,084,251	\$4,877,447	\$8,578,500	\$1,750,970	\$680,650	\$65,416,701
LEE	\$23,490,150	\$5,727,122	\$2,141,153	\$3,132,860	\$4,811,030	\$2,128,047	\$1,247,296	\$42,677,658
LEXINGTON 1	\$483,996,090	\$83,654,740	\$33,367,500	\$20,416,630	\$49,289,250	\$17,012,960	\$598,651	\$688,335,821
LEXINGTON 2	\$197,137,700	\$37,525,660	\$41,233,340	\$16,359,230	\$25,168,870	\$22,505,310	\$274,947	\$340,205,057
LEXINGTON 3	\$37,662,610	\$6,734,316	\$447,040	\$2,305,090	\$5,248,088	\$1,805,270	\$186,973	\$54,389,387
LEXINGTON 4	\$23,022,010	\$6,448,690	\$2,938,870	\$1,824,060	\$5,743,350	\$1,040,010	\$36,481	\$41,053,471
LEXINGTON 5	\$445,828,960	\$68,298,074	\$6,027,240	\$5,641,370	\$46,699,610	\$14,368,480	\$776,157	\$587,639,891
MARION	\$49,445,591	\$11,033,168	\$670,234	\$2,050,250	\$10,840,864	\$2,708,001	\$1,898,874	\$78,646,982
MARLBORO	\$34,816,700	\$8,535,693	\$12,787,636	\$11,173,690	\$8,801,440	\$2,369,013	\$698,270	\$79,182,442
MCCORMICK	\$36,597,760	\$5,410,329	\$30,051	\$800,080	\$4,925,096	\$578,200	\$1,417,873	\$49,759,389
NEWBERRY	\$103,257,670	\$19,807,401	\$14,143,600	\$15,685,661	\$19,293,880	\$4,759,850	\$2,419,964	\$179,368,026
OCONEE	\$360,945,350	\$52,374,432	\$26,817,891	\$7,652,570	\$170,059,235	\$8,611,993	\$6,653,057	\$633,114,528
ORANGEBURG	\$179,438,880	\$36,390,165	\$21,186,406	\$21,149,260	\$48,731,314	\$10,466,518	\$4,916	\$317,367,459
PICKENS	\$465,545,550	\$60,743,827	\$19,756,135	\$9,166,410	\$45,587,530	\$14,949,960	\$5,272,300	\$621,021,712
RICHLAND 1	\$645,914,220	\$93,864,581	\$39,813,624	\$45,326,859	\$99,044,600	\$47,031,650	\$2,137,246	\$973,132,780
RICHLAND 2	\$471,310,810	\$80,855,772	\$12,075,302	\$16,249,360	\$30,795,520	\$20,229,820	\$1,375,851	\$632,892,435
SALUDA	\$34,310,210	\$7,321,044	\$443,076	\$4,655,540	\$5,040,180	\$1,036,578	\$1,499,574	\$54,306,202
SPARTANBURG 1	\$97,595,444	\$17,615,823	\$544,049	\$2,798,020	\$7,163,135	\$2,563,210	\$606,026	\$128,885,707
SPARTANBURG 2	\$191,279,336	\$34,609,530	\$12,395,359	\$10,978,330	\$10,844,358	\$6,970,370	\$1,504,690	\$268,581,973
SPARTANBURG 3	\$31,766,126	\$7,771,507	\$7,253,473	\$16,932,270	\$5,834,498	\$3,000,490	\$344,030	\$72,902,394
SPARTANBURG 4	\$41,023,591	\$8,751,875	\$11,008,686	\$5,558,470	\$7,331,969	\$1,843,680	\$392,422	\$75,910,693
SPARTANBURG 5	\$207,597,502	\$35,160,082	\$106,065,858	\$37,370,260	\$10,623,440	\$17,226,390	\$4,212,238	\$418,255,770
SPARTANBURG 6	\$211,948,312	\$34,063,932	\$31,454,269	\$29,463,930	\$19,392,869	\$18,027,330	\$1,688,547	\$346,039,189
SPARTANBURG 7	\$163,513,256	\$23,742,839	\$16,112,058	\$11,787,340	\$21,423,587	\$16,121,310	\$1,055,013	\$253,755,403
SUMTER	\$221,417,640	\$47,513,037	\$14,274,197	\$10,406,460	\$22,796,510	\$11,365,390	\$944,240	\$328,717,474
UNION	\$35,438,230	\$9,186,593	\$13,343,950	\$8,141,280	\$9,553,330	\$2,772,687	\$1,762,705	\$80,198,775
WILLIAMSBURG	\$47,787,020	\$13,332,400	\$21,761,393	\$1,301,770	\$12,396,350	\$3,222,860	\$2,718,850	\$102,520,643
YORK 1	\$77,035,277	\$15,764,365	\$3,972,018	\$7,114,600	\$13,236,838	\$3,534,370	\$285,777	\$120,943,245
YORK 2	\$194,654,043	\$31,247,602	\$2,026,073	\$3,853,770	\$157,099,503	\$3,822,985	\$892,342	\$393,596,318
YORK 3	\$415,581,358	\$62,348,692	\$32,038,516	\$21,490,734	\$19,738,106	\$17,670,450	\$1,341,838	\$570,209,694
YORK 4	\$425,076,570	\$53,947,212	\$34,725,171	\$11,751,110	\$14,860,280	\$11,034,525	\$1,188,102	\$552,582,970
Total	\$21,215,650,790	\$2,949,864,628	\$1,643,918,266	\$836,932,398	\$1,968,175,634	\$818,049,357	\$133,253,989	\$29,565,845,061

9. ALCOHOLIC BEVERAGE TAX AND LICENSE

The alcoholic liquors tax is imposed on all manufacturers, wholesalers and retailers of alcoholic liquors. Anyone selling alcoholic liquors must apply to the SCDOR for a license.

ALCOHOLIC LIQUORS TAX

Filing Fee:

\$200

License Fee:

Alcohol Liquors Cooking License:	\$250 every two years
Liquor Manufacturer License:	\$50,200 every two years
Registered Producer Certificate of Registration:	\$400 every two years
Producer Representative Certificate of Registration:	\$250 every two years
Liquor Micro Distillery License:	\$5,200 every two years
Liquor Producer Warehouse License:	\$600 every two years
Liquor Wholesaler License:	\$20,200 every two years
Retail Liquor License:	\$1,400 every two years
Business Liquor by the Drink License:	\$1,700 every two years
Nonprofit Organization Liquor by the Drink License:	\$1,700 every two years
Food Manufacturing Liquor License:	\$1,400 every two years
Special Bakery Liquor License:	\$1,200 every two years
Special Non-profit Event License:	\$40 per license
Sunday Local Option Permit (Option 1):	\$200 per Sunday
Sunday Local Option Permit (Option 2):	\$3,050/52-week period
1-day Liquor by the Drink Special Event License:	\$35 per day
120-day Temporary Liquor by the Drink License:	\$25
120-day Temporary Retail Liquor License:	\$25

Excise Tax:

Per 8 ounces of alcohol:	\$0.17
Per liter:	\$0.71825
Standard case (wholesalers):	\$1.81
Standard case (retailers to wholesalers):	\$2.99
Standard case (additional case tax paid by wholesalers):	\$0.56
Surtax:	9%

Enacted	1935
Statute	Title 61, Title 12 Chapter 33
Rate	See Above
Distribution	State General Fund Local Option Permits – Local Governments

\$106,138,924
FY21 Collections

BEER AND WINE TAX

All wholesale distributors, retailers, breweries and wineries doing business within South Carolina are required to be licensed by the SCDOR. New businesses must pay a \$300 filing fee with the license application in addition to the appropriate license fees.

Permit Fees:

Beer and Wine Producer/Importer Permit:	\$400 every two years
Beer and Wine Wholesale License:	\$2,200 every two years
Brewery Permit:	\$400 every two years
In-state or Domestic Winery Permit:	\$400 every two years
Seven-day Winery Permit:	\$1,500 every two years
Brewpub Permit:	\$2,200 every two years
Wine Shippers Permit:	\$600 every two years
On Premises Beer & Wine Permit:	\$600 every two years
Off Premises Beer & Wine Permit:	\$600 every two years
Seven-day Off Premise Beer & Wine Permit:	\$2,200 every two years
Seven-day On Premise Beer & Wine Permit:	\$2,200 every two years
Sunday/Sabbath Beer & Wine Permit:	\$650 every two years
1-day Beer & Wine Special Event Permit:	\$10
120-day Temporary Beer & Wine Permit:	\$25
7-day On Premises Beer & Wine Permit:	\$2,200 every two years

Tax

Beer per ounce	\$0.006
Brewpub per gallon	\$0.77

Wine U.S. Sized Containers:

Per 8 ounce up to 1 gallon	\$0.06
Per gallon	\$0.90
Additional tax per 8 ounce	\$0.012
Additional tax per gallon	\$0.18

Wine Metric Sized Containers:

Per liter	\$0.2535
Additional tax per liter	\$0.0507

Enacted	1933
Statute	Title 61, Title 12 Chapter 21
Rate	See Above
Distribution	State General Fund Local Option Permits – Local Governments

\$116,851,643
FY21 Collections

**LOCAL OPTION PERMIT FOR
SUNDAY BEER, WINE & ALCOHOLIC BEVERAGE SALES**
Effective as of November 2020

County	7 Day Liquor by the Drink (LOP)	7 Day On Premise Beer & Wine (P07)	7 Day Off Premise Beer & Wine (P7B)
Abbeville	Yes	Yes	Yes
Allendale	Yes	Yes	Yes
Anderson	Yes	Yes	Yes
Beaufort	Yes	Yes	Yes
Berkeley	Yes	Yes	Yes
Calhoun	Yes	Yes	Yes
Charleston	Yes	Yes	Yes
Chester	Yes	Yes	Yes
Chesterfield	Yes	Yes	Yes
Clarendon	Yes	Yes	Yes
Colleton	Yes	Yes	Yes
Darlington	Yes	Yes	Yes
Dorchester	Yes	Yes	Yes
Edgefield	Yes	Yes	Yes
Fairfield	Yes	Yes	Yes
Florence	Yes	No	No
Georgetown	Yes	Yes	Yes
Greenville	Yes	Yes	Yes
Greenwood	Yes	Yes	Yes
Horry	Yes	Yes	Yes
Jasper	Yes	Yes	Yes
Kershaw	Yes	Yes	Yes
Lancaster	Yes	Yes	Yes
Laurens	Yes	Yes	Yes
Lee	Yes	Yes	Yes
Lexington	Yes	Yes	Yes
Marion	Yes	Yes	Yes
Marlboro	Yes	Yes	Yes
McCormick	Yes	Yes	Yes
Newberry	Yes	Yes	Yes
Oconee	Yes	Yes	Yes
Orangeburg	Yes	Yes	Yes
Richland	Yes	Yes	Yes
Saluda	Yes	Yes	Yes
Spartanburg	Yes	Yes	Yes
Sumter	No	No	Yes
Williamsburg	Yes	Yes	Yes
York	Yes	Yes	Yes

Cities			
Aiken	Yes	Yes	Yes
Central	Yes	Yes	Yes
Clemson	Yes	Yes	Yes
Dillon	Yes	Yes	Yes
Easley	Yes	Yes	Yes
Gaffney	Yes	Yes	Yes
Lake City	Yes	Yes	Yes
North Augusta	Yes	Yes	Yes
Pickens	Yes	Yes	Yes
Sumter	Yes	Yes	Yes
Union	Yes	Yes	Yes

10. TOBACCO TAX

The business license tax applies to all tobacco products sold in South Carolina. Every person, firm, corporation, club or association engaging in the business of selling, purchasing, distributing or importing tobacco products within the state of South Carolina are required to pay the business license tax. If tobacco products are purchased from a licensed distributor, then the retailer would owe no tax.

All persons first receiving untaxed tobacco products, including cigarettes, for sale or distribution in South Carolina must file a monthly report and remit the tobacco tax.

Cigarettes:

\$0.57 per pack of 20 cigarettes
 \$0.7125 per pack of 25 cigarettes
 \$0.0285 per cigarette

Other Tobacco Products:

5% of the manufactured purchase price

Cigarette Surtax:

\$0.50 per pack

Enacted	1923
Statute	§12-21-610 to §12-21-810
Rate	See Above
Distribution	State General Fund - \$0.07 Surtax - \$0.50 SC DHEC SC DHHS Medical University of SC



COLLECTIONS BY MONTH – FY21			
Month	Cigarettes	Cigarette Surtax	Other Tobacco Products
Jul – 20	1,611,270	11,635,267	1,025,632
Aug – 20	1,336,194	9,657,236	1,035,883
Sep – 20	1,281,588	9,272,873	920,999
Oct – 20	1,538,442	11,110,053	1,008,161
Nov – 20	1,205,710	8,730,722	1,018,486
Dec – 20	1,877,167	13,408,335	959,738
Jan – 21	1,124,390	8,300,126	1,016,246
Feb – 21	1,154,108	8,328,536	999,278
Mar – 21	1,000,212	7,225,773	939,643
Apr – 21	1,594,353	11,501,395	1,157,382
May – 21	1,269,242	9,186,690	1,092,905
Jun – 21	1,415,669	10,223,072	1,047,688
Total	\$16,408,346	\$118,580,078	\$12,222,043

11. OTHER TAXES AND LICENSING

BANK TAX

Any person who is engaged in a banking business in this State, other than a cash depository, must pay an annual bank tax of 4.5% of its entire net income. The bank tax is a franchise tax based upon net book income. Bank income is subject to allocation and apportionment. Banks are required to pay estimated tax.

<table border="0"> <tr> <td style="padding-right: 10px;">Enacted</td> <td>1937</td> </tr> <tr> <td>Statute</td> <td>§12-11-10 to §12-11-60</td> </tr> <tr> <td>Rate</td> <td>4.5% of entire net income</td> </tr> <tr> <td>Distribution</td> <td>State General Fund</td> </tr> </table>	Enacted	1937	Statute	§12-11-10 to §12-11-60	Rate	4.5% of entire net income	Distribution	State General Fund	<h1 style="margin: 0;">\$69,828,425</h1> <p style="margin: 0;">FY21 Collections</p>
Enacted	1937								
Statute	§12-11-10 to §12-11-60								
Rate	4.5% of entire net income								
Distribution	State General Fund								

BINGO TAX

Nonprofit groups organized for fraternal, religious or charitable purposes which have been certified as tax exempt by the Internal Revenue Service and domiciled in South Carolina for at least three years may apply for a license to conduct Bingo in South Carolina.

<i>License Type</i>	<i>License Fee</i>	<i>Entrance Fee</i>
Class AA	\$4,000	\$18
Class B	\$1,000	\$ 5
Class C	No Cost	\$ 0
Class D	\$100 or \$200*	\$ 5 (optional)
Class E	\$500	\$ 5 (optional)
Class F	\$100	\$ 3 (optional)

*Fair License- \$100 for 10 days or less; \$200 for more than 10 days.

Class AA, B, and C licensed organizations conducting Bingo must designate a promoter, who also must be licensed. Under certain circumstances, a Class C licensed organization does not have to designate a promoter. The promoter’s license is \$1,000 annually. Each organization licensed to operate Bingo must file quarterly financial reports with the SCDOR.

At least 50% of the gross proceeds from the sale of Bingo cards taken in by a Bingo operation during a single session must be returned to the players in the form of prizes.

<table border="0"> <tr> <td style="padding-right: 10px;">Enacted</td> <td>1982</td> </tr> <tr> <td>Statute</td> <td>§12-21-3910 to §12-21-4300</td> </tr> <tr> <td>Rate</td> <td>\$0.10 (Class B)</td> </tr> <tr> <td><i>Per \$ of face value</i></td> <td>\$0.04 (Class C)</td> </tr> <tr> <td><i>per Bingo card sold</i></td> <td>\$0.05 (Class F)</td> </tr> <tr> <td>Distribution</td> <td>State General Fund Bingo Charities Division on Aging SC PRT Commission on Minority Affairs</td> </tr> </table>	Enacted	1982	Statute	§12-21-3910 to §12-21-4300	Rate	\$0.10 (Class B)	<i>Per \$ of face value</i>	\$0.04 (Class C)	<i>per Bingo card sold</i>	\$0.05 (Class F)	Distribution	State General Fund Bingo Charities Division on Aging SC PRT Commission on Minority Affairs	<h1 style="margin: 0;">\$6,664,542</h1> <p style="margin: 0;">FY21 Collections</p>
Enacted	1982												
Statute	§12-21-3910 to §12-21-4300												
Rate	\$0.10 (Class B)												
<i>Per \$ of face value</i>	\$0.04 (Class C)												
<i>per Bingo card sold</i>	\$0.05 (Class F)												
Distribution	State General Fund Bingo Charities Division on Aging SC PRT Commission on Minority Affairs												

COIN-OPERATED DEVICE TAX

Coin operated devices must have a current coin operated license affixed to the machine. The owner of the machine must obtain an owner/operator's license.

The owner/operator's license fee is equivalent to the highest fee for any machines owned or operated. Only one owner/operator's license is required no matter how many machines may be owned or operated. The owner/operator's license is renewable on June 1 and expires May 31 two years later.

Enacted	1939	\$1,652,998 FY21 Collections
Statute	§12-21-2720 to §12-21-2750	
Rate	See statute	
Distribution	State General Fund	

DEED RECORDING FEE

South Carolina imposes a recording fee when any lands, tenements or other realty is transferred to another person. The fee is \$1.85 for each \$500 of the realty's value. The value is the consideration paid or to be paid in money or money's worth for the realty.

The state's portion of the fees collected by the Clerks of Court and Registers of Deeds will be reported and remitted to the SCDOR on a monthly return which is due on or before the 20th of the month following the month in which the transaction was recorded. Counties retain their portion of the fee: \$0.55 of each \$1.85.

Enacted	1923	\$146,087,305 FY21 Collections
Statute	§12-24-10 to §12-24-150	
Rate	See statute	
Distribution	\$1.00 - State General Fund \$0.10 – Heritage Land Trust \$0.20 – SC Housing Trust Fund \$0.55 – County General Fund	

DEED RECORDING FEE COLLECTIONS BY COUNTY – FY21

County	Tax Collections	County	Tax Collections
Abbeville	207,408	Greenwood	730,911
Aiken	3,408,601	Hampton	140,364
Allendale	44,510	Horry	16,250,567
Anderson	3,942,818	Jasper	1,266,364
Bamberg	86,473	Kershaw	1,089,334
Barnwell	127,985	Lancaster	3,403,198
Beaufort	15,435,004	Laurens	837,365
Berkeley	8,874,508	Lee	81,070
Calhoun	139,288	Lexington	6,139,728
Charleston	25,077,914	Marion	150,971
Cherokee	492,617	Marlboro	98,728
Chester	325,300	McCormick	247,755
Chesterfield	269,133	Newberry	470,545
Clarendon	392,557	Oconee	2,324,568
Colleton	739,587	Orangeburg	624,346
Darlington	386,566	Pickens	3,034,642
Dillon	169,110	Richland	8,102,257
Dorchester	4,671,115	Saluda	187,981
Edgefield	417,343	Spartanburg	7,423,206
Fairfield	258,453	Sumter	1,200,727
Florence	1,465,200	Union	147,737
Georgetown	2,901,187	Williamsburg	37,452
Greenville	14,153,073	York	8,111,736
		State Total:	146,087,305

DRY CLEANING FACILITY FEES AND SURCHARGES

The SCDOR collects certain fees and surcharges on behalf of the Department of Health and Environmental Control (DHEC) for the Dry Cleaning Restoration Trust Fund. Owners of dry-cleaning facilities must pay registration fees for each of their “wet-site” locations. The initial and annual registration fees are based upon the number of employees at the facility the previous year. Fees may be paid on an annual or quarterly basis. An environmental surcharge is due on the privilege of producing in South Carolina or importing into the state halogenated and nonhalogenated solvent. A person importing or producing one of the solvents must register with the SCDOR for purposes of remitting the surcharge and pay a \$30 registration fee. The surcharge imposed is \$10 a gallon on halogenated and \$2 a gallon on nonhalogenated solvent.

Enacted	1995	\$654,688 FY21 Collections
Statute	§44-56-410 to §44-56-495	
Rate	See statute	
Distribution	Special fund for environmental clean-up from dry cleaning operations.	

ELECTRIC POWER TAX

Every person who sells electric power for resale and every public utility and cooperative that sells electric power to the consumer must pay an electric power tax. The tax does not apply to electric power purchased from vendors previously taxed under the statute. The tax is 5/10 of one mill (.0005) upon each kilowatt-hour of electric power sold.

Enacted	1931	\$28,415,038 FY21 Collections
Statute	§12-23-10 to §12-23-130	
Rate	\$0.0005	
Distribution	State General Fund	

EMERGENCY SERVICE USER FEE

The 911 charge is imposed with respect to commercial mobile radio service (CMRS) connection and prepaid wireless retail transaction and is paid to the SCDOR.

CMRS 911 User Fee: Chapter 47 of Title 23 governs local emergency telephone systems (i.e., “911” systems). 911 charges may be imposed to fund an emergency telephone system with respect to the public telephone system and commercial mobile radio service. 911 charges that are imposed on the public telephone system are paid directly to the local government; however, 911 charges imposed on commercial mobile radio service (“CMRS”), prepaid wireless telecommunications services, and “Voice over Internet Protocol” (“VoIP”) are paid to the Department of Revenue.

Prepaid Wireless 911 Charge: A prepaid wireless 911 charge is levied on each prepaid wireless retail transaction occurring in South Carolina. The charge is equal to the average commercial mobile radio service 911 charge. Prepaid wireless sellers must collect the charge from their customers. The seller must disclose the amount of the charge. The charge may be separately stated on an invoice, receipt, or other similar document provided to the customer or the seller may use other means. The prepaid wireless 911 charge paid by the consumer is not subject to any tax, fee, prepaid wireless 911 charge or other charge imposed by this State, any of its political subdivisions, or any intergovernmental agency.

Enacted	1931	\$34,843,574 FY21 Collections
Statute	Chapter 47 of Title 23	
Rate	See statute	
Distribution	39.8% - 911 System Operations 58.2% - System Maintenance 2% - Independent Auditor	

EMERGENCY SERVICE USER FEE

Universal Service Fund Charge: Code Section 58-9-280(E) requires telecommunications companies to collect charges from their customers and to contribute them to a Universal Service Fund (USF) in order to provide basic local exchange telephone service at affordable rates and to assist with alignment of prices and recovery of costs to carriers of last resort. The Department must issue an assessment and collect fund contributions from any telecommunications company that does not have a certificate issued by the Public Service Commission (PSC). The Office of Regulatory Staff (ORS) must certify to the Department the USF factor and the amounts to be assessed. Telecommunications companies that have certificates issued by the PSC must continue to remit their contributions to ORS.

Prepaid wireless sellers must collect USF contributions from consumers for prepaid wireless communications services. This fixed per-transaction fee is established annually by ORS. Prepaid wireless sellers must collect the USF contribution on each retail transaction occurring in South Carolina.

Prepaid wireless sellers may retain 3% of the gross USF contribution as an administrative fee.

Dual Party Relay Charge: Code Section 58-9-2530 authorizes the Public Service Commission (PSC) to require local exchange carriers to collect and remit a dual party relay charge. The PSC may require each local exchange provider, Commercial Mobile Radio Service (CMRS) provider, Voice over Internet Protocol (VoIP) service provider and prepaid wireless seller to impose a dual party relay charge not to exceed 10 cents (reduced from 25 cents). The charge will fund a dual party relay system that allows deaf, hearing or speech impaired users to communicate with an intermediary who orally relays the message or request to a third party.

No other tax, fee, surcharge, or other charge for dual party relay system funding may be imposed by any State entity.

Rules are provided for sourcing transactions, limiting the number of charges in certain instances, and addressing situations where services overlap.

Enacted	2017
Statute	§58-9-280(E), §58-9-2530
Rate	See Statute
Distribution	Office of Regulatory Staff

\$21,765,579
FY21 Collections

FOREST RENEWAL AND PRODUCT ASSESSMENT TAX

The forest renewal tax is assessed on all primary forest products harvested from South Carolina and is paid by the processor of primary forest products. The tax is paid quarterly on the 25th of the month following the end of the quarter. Processors are required to maintain product records for three fiscal years.

Enacted	1922	\$856,720 FY21 Collections
Statute	§48-28-10 to 48-28-100 §48-30-10 to 48-30-80	
Rate	See statute	
Distribution	Forest Renewal Fund	

INDIGENT HOSPITAL TAX

The Indigent Care Fund was established to assist citizens who cannot afford to pay for hospital care due to inadequate financial resources or catastrophic medical expenses.

Enacted	1989	\$261,248,037 FY21 Collections
Statute	§12-23-810 to 12-23-840	
Rate	Based on the total expenditures of each hospital as a percentage of total hospital expenditures statewide	
Distribution	Medical Expansion Fund	

MOTOR FUEL USER FEE

A motor fuel user fee (commonly referred to as gas tax) of 18 cents per gallon is imposed upon all gasoline, gasohol, or blended fuels containing gasoline used or consumed in this state for any purpose and upon all diesel fuel, substitute fuels, or alternative fuels, or blended fuels containing diesel fuel used or consumed in this state in producing or generating power for propelling motor vehicles. All suppliers and importers doing business in South Carolina are responsible for collecting the user fee and reporting and remitting it to the SCDOR. Under the provisions of Code Section 12-28-310(D), the motor fuel user fee will increase as follows:

In addition to the motor fuel user fee, there may be charged an inspection fee of one-fourth cent (.0025) and an environmental impact fee of one-half cent (.0050) per gallon on petroleum products. The liability for these fees arises at the same time and are payable by the same person as the motor fuel user fee. The total user fee is (.1675) per gallon of motor fuel.

Terminal suppliers, permissive suppliers, terminal operators, exporters, transporters, importers, tank-wagon operators, fuel vendors, manufacturers and blenders are required to obtain a license and pay applicable fees before operating.

Enacted	1922	<h1>\$884,174,517</h1> <p>FY21 Collections</p>
Statute	§12-28-110 to 12-28-2930	
Rate	\$0.2275/gallon	
Distribution	\$0.22 - User Fee, DOT, DNR	
	\$0.005 - Environmental Impact Fee, DHEC	
	\$0.0025 - Petroleum Inspection Fee, DOT	

RETAIL LICENSE FEE

Before engaging in business in South Carolina, every retailer shall obtain a retail license for each permanent branch, establishment or agency and pay a license tax of \$50 for each retail license at the time of application. Every artist and craftsman selling products they have created or assembled at arts and crafts shows and festivals shall obtain a retail license and pay a license tax of \$20 at the time of application. Every retailer operating a transient or temporary business within this state shall obtain a retail license and pay a license tax of \$50 at the time of application. In every case, the license may be used for only one location at a time.

Enacted	1951	<h1>\$1,155,224</h1> <p>FY21 Collections</p>
Statute	§12-36-510	
Rate	\$20 or \$50 at time of application	
Distribution	State General Fund	

SAVINGS AND LOAN TAX

Savings and loan associations are taxed under Chapter 13 of Title 12 of the SC Code of Laws. Associations pay a tax of 6% of net income, excluding tax exempt income, from all sources. Associations are exempt from the tax for their first three years of operation. Association income is subject to allocation and apportionment. Associations are required to pay estimated tax.

Enacted	1957	\$1,147,447 FY21 Collections
Statute	§12-13-10 to 12-13-100	
Rate	6% of Net Income	
Distribution	State General Fund	

SOLID WASTE EXCISE TAX

Retailers of tires and batteries and wholesalers of appliances and motor oil are required to report and pay the solid waste excise tax on the sale of these items. The tax is \$2 per tire, battery and appliance sold and \$0.08 for each gallon of motor oil sold.

Enacted	1991	\$12,686,870 FY21 Collections
Statute	§44-96-120 to 44-96-235	
Rate	\$0.08 / gallon oil	
	\$2.00 / tire	
	\$2.00/ battery	
Distribution	\$2.00 / white good	
	Solid Waste Management Fund (Local Governments)	