



# 2022-2023 Annual Report

*Henry McMaster*  
Governor

*W. Hartley Powell*  
Director

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# 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



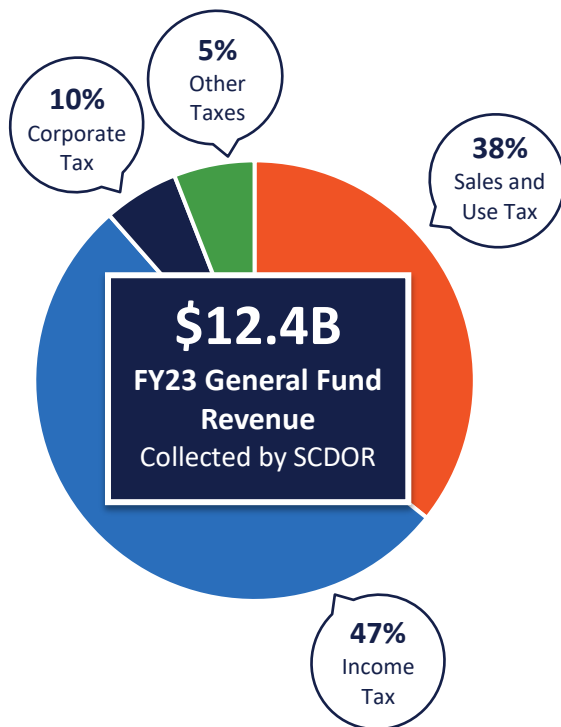
We strive to exemplify a culture that embodies:

- 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 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: [TaxpayerAdvocate@dor.sc.gov](mailto:TaxpayerAdvocate@dor.sc.gov)

# INDIVIDUAL INCOME TAX

South Carolina has a simplified income tax structure which follows 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 comparison of state and federal personal income tax rates and brackets, please see the following Tax Foundation publication: [State Individual Income Tax Rates and Brackets for 2022](#)

Enacted	1927	<b>\$5,758,211,861</b> FY23 Collections
Statute	Title 12, Chapter 6	
Distribution	State General Fund	
Rate	0% - 6.5% for tax year 2022 0% - 6.4% for tax year 2023	

**Note:** The Tax Year 2022 collections represented in this section are the actual collections net of refunds for this tax type and includes gross revenue allocated to Property Tax Relief funds (PTRTF).

# INDIVIDUAL INCOME TAX RETURNS BY COUNTY

*Tax Year 2022*

County	Number of Returns	Number of Dependents	State Taxable Income	State Income Tax Liability
ABBEVILLE	9,720	6,324	191,357,797	12,228,641
AIKEN	73,796	41,340	2,374,095,600	120,776,524
ALLENDALE	2,933	1,881	31,291,919	2,305,939
ANDERSON	89,463	54,600	2,772,099,045	166,651,456
BAMBERG	4,738	3,112	78,581,325	5,439,821
BARNWELL	7,580	5,145	134,288,866	8,516,824
BEAUFORT	87,204	37,033	4,395,243,732	265,569,663
BERKELEY	105,600	62,024	4,149,533,627	243,594,189
CALHOUN	5,936	3,351	142,530,949	10,230,036
CHARLESTON	189,357	86,240	11,946,251,867	725,264,021
CHEROKEE	22,923	14,496	474,970,995	26,231,659
CHESTER	13,460	8,461	289,536,185	15,373,244
CHESTERFIELD	17,253	11,219	332,060,016	17,472,229
CLARENDON	12,409	7,271	196,210,498	14,328,707
COLLETON	16,324	9,663	319,970,834	21,259,334
DARLINGTON	26,856	17,132	610,982,656	38,978,305
DILLON	11,366	8,638	161,383,094	10,040,168
DORCHESTER	72,633	44,115	2,459,786,988	143,933,699
EDGEFIELD	10,866	6,483	348,020,745	15,952,383
FAIRFIELD	9,290	4,970	185,130,099	11,817,197
FLORENCE	56,454	36,147	1,688,591,026	105,272,245
GEORGETOWN	29,371	13,184	1,005,620,724	65,370,713
GREENVILLE	240,165	137,112	10,663,238,413	639,726,275
GREENWOOD	27,713	17,156	687,331,889	43,129,639
HAMPTON	7,041	4,434	109,713,294	6,855,962
HORRY	177,226	72,947	4,371,737,657	280,014,449
JASPER	13,729	6,574	312,265,550	18,697,218
KERSHAW	29,361	17,947	794,686,222	48,018,420
LANCASTER	44,680	26,204	1,837,273,076	78,148,812
LAURENS	27,213	17,628	558,432,633	35,080,481
LEE	6,539	4,029	92,182,450	6,533,403
LEXINGTON	133,108	77,631	4,958,092,109	299,214,924
MARION	11,869	7,863	132,517,641	10,302,732
MARLBORO	9,254	6,376	121,404,679	7,055,484
MCCORMICK	3,907	1,481	82,060,596	4,715,272
NEWBERRY	16,305	9,666	394,116,254	24,690,055
OCONEE	33,907	16,786	1,167,123,344	69,809,981
ORANGEBURG	33,254	20,815	590,542,020	39,152,805
PICKENS	52,536	27,990	639,811,228	102,962,830
RICHLAND	172,305	98,453	5,650,672,139	357,590,727
SALUDA	7,482	4,510	175,236,897	11,019,900
SPARTANBURG	147,509	93,740	4,606,368,671	266,342,880
SUMTER	42,221	26,732	814,523,889	51,795,301
UNION	10,402	6,546	180,162,703	11,188,206
WILLIAMSBURG	11,355	7,202	155,599,238	10,934,736
YORK	126,088	79,427	6,342,713,558	262,413,831
OUT OF COUNTRY	3,154	581	78,737,927	4,606,214
OUT OF STATE	327,488	198,133	8,725,153,560	528,600,082
<b>Total</b>	<b>2,591,343</b>	<b>1,470,792</b>	<b>88,529,236,224</b>	<b>5,265,207,616</b>



# INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY

*Tax Year 2022*

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	1,077,872	41.60	0	0.00
\$0.01-\$25	27,540	1.06	345,848	0.01
\$26-\$50	25,592	0.99	972,375	0.02
\$51-\$75	23,551	0.91	1,482,165	0.03
\$76-\$100	23,600	0.91	2,073,176	0.04
\$101-\$125	22,659	0.87	2,567,584	0.05
\$126-\$150	21,263	0.82	2,940,012	0.06
\$151-\$200	42,714	1.65	7,499,978	0.14
\$201-\$250	39,770	1.53	8,964,731	0.17
\$251-\$300	40,538	1.56	11,154,636	0.21
\$301-\$400	72,811	2.81	25,284,794	0.48
\$401-\$500	38,998	1.50	17,551,706	0.33
\$501-\$600	40,569	1.57	22,338,898	0.43
\$601-\$700	38,072	1.47	24,803,812	0.47
\$701-\$800	37,673	1.45	28,222,911	0.54
\$801-\$900	38,015	1.47	32,315,382	0.62
\$901-\$1,000	34,916	1.35	33,180,519	0.63
\$1,001-\$1,250	84,483	3.26	94,900,219	1.81
\$1,251-\$1,500	73,352	2.83	100,776,975	1.92
\$1,501-\$2,000	125,048	4.83	217,780,585	4.14
\$2,001-\$2,500	101,318	3.91	227,211,023	4.32
\$2,501-\$3,000	81,930	3.16	224,673,993	4.28
\$3,001-\$4,000	123,012	4.75	426,748,401	8.12
\$4,001-\$5,000	84,422	3.26	377,542,780	7.19
\$5,001-\$7,500	120,127	4.64	731,368,438	13.92
\$7,501-\$9,999	56,902	2.20	489,794,630	9.32
OVER \$10,000	94,686	3.65	2,152,712,045	40.97
<b>Total</b>	<b>2,591,343</b>	<b>100</b>	<b>5,265,207,616</b>	<b>100</b>

## INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS

### TAX YEAR 2022

State Taxable Income Class	Number of Returns	Number of Dependents	Total State Taxable Income	State Tax Amount	State Tax Credits	State Tax Liability
\$0	834,621	528,607	-12,828,940,149	101,004,566	11,506,094	94,820,025
\$1-\$1,000	53,787	18,563	24,688,646	1,403,131	566,140	1,148,885
\$1,001-\$2,000	43,226	17,754	64,381,256	921,279	395,743	841,911
\$2,001-\$3,000	39,761	18,026	99,150,552	1,028,607	416,512	946,398
\$3,001-\$4,000	37,301	17,546	130,302,334	1,371,840	505,157	1,189,787
\$4,001-\$5,000	35,397	17,200	159,152,158	2,365,596	755,458	1,947,795
\$5,001-\$6,000	34,355	16,727	188,720,519	3,368,130	1,008,370	2,674,006
\$6,001-\$7,000	33,413	17,003	217,033,592	4,271,290	1,250,016	3,332,268
\$7,001-\$8,000	32,317	16,145	242,293,619	5,382,850	1,453,186	4,239,285
\$8,001-\$9,000	31,258	15,590	265,558,698	5,982,037	1,621,867	4,638,258
\$9,001-\$10,000	30,579	15,458	290,411,736	6,590,035	1,818,690	5,058,673
\$10,001-\$11,000	30,206	14,717	317,080,287	7,649,282	1,977,604	5,944,502
\$11,001-\$12,001	29,546	14,550	339,763,012	8,112,670	2,089,616	6,279,148
\$12,001-\$13,000	29,423	14,209	367,733,068	9,332,310	2,190,196	7,382,731
\$13,001-\$14,000	28,896	13,584	389,910,522	9,869,005	2,235,133	7,844,160
\$14,001-\$15,000	28,387	13,218	411,618,360	10,420,112	2,193,714	8,400,210
\$15,001-\$20,000	133,788	59,983	2,334,987,338	68,512,622	9,708,189	59,215,611
\$20,001-\$25,000	118,790	50,321	2,666,973,925	99,247,774	6,549,633	92,773,598
\$25,001-\$35,000	197,483	84,222	5,877,447,239	259,472,030	15,983,224	243,598,688
\$35,001-\$50,000	209,683	98,350	8,809,358,346	444,891,261	31,695,327	413,349,502
\$50,001-\$75,000	213,329	121,550	13,073,338,997	724,236,945	62,956,625	661,535,342
\$75,001-\$100,000	122,312	84,382	10,570,000,252	619,379,231	60,102,158	559,456,467
\$100,001-\$150,000	120,938	94,517	14,645,182,392	889,478,194	89,946,533	799,691,988
\$150,001-\$200,000	50,480	43,055	8,669,736,623	542,152,969	56,275,943	485,924,807
\$200,001-\$350,000	47,246	42,848	12,088,712,618	774,086,785	79,296,734	694,831,808
\$350,001-\$500,000	12,338	11,560	5,080,725,635	333,478,538	33,139,886	300,346,437
\$500,001-\$750,000	6,642	6,028	3,983,735,914	262,558,930	27,866,604	234,697,590
Over- \$750,000	5,841	5,079	10,050,178,735	667,199,551	104,113,993	563,097,736
<b>Total</b>	<b>2,591,343</b>	<b>1,470,792</b>	<b>88,529,236,224</b>	<b>5,863,767,570</b>	<b>609,618,345</b>	<b>5,265,207,616</b>

**INDIVIDUAL INCOME TAX RETURN STATISTICS**  
**TAX YEAR 2022**

*All Returns Processed*

Filing Status	Individual Income		Total
	Tax Returns	Amended	
Single	1,175,704	6,974	1,182,678
Head of Household	372,535	2,561	375,096
Married, Filing Jointly	940,269	8,364	948,633
Married, Filing Separately	82,594	559	83,153
Widow/Widower	1,769	14	1,783
<b>Total</b>	<b>2,572,871</b>	<b>18,472</b>	<b>2,591,343</b>

*Refund Returns*

Return Type	Number of Refunds Issued	Total Amount Issued*	Average Refund Amount*
Individual Income Tax Return	2,018,536	\$2,590,649,841	\$1,283
Amended	19,481	\$25,252,940	\$1,296
<b>Total</b>	<b>2,038,017</b>	<b>\$2,615,902,781</b>	<b>\$1,289</b>

\*Prior to Debt Match

*Use Tax Collections Reported on SC1040*

Number of Returns	8,005
Amount	\$888,274

**INDIVIDUAL INCOME TAX CONTRIBUTIONS**  
**TAX YEAR 2022**

<b>Type of Contribution</b>	<b>Number of Returns</b>	<b>Amount (\$)</b>
Children's Trust	2,057	68,399.25
Donate Life South Carolina	1,248	33,128.95
Eldercare Trust	1,624	26,383.34
Endangered Wildlife	3,849	96,108.09
K-12 Public Education Program	2,116	92,200.54
SC Assoc. Habitat Affiliates	1,546	83,139.68
SC Conservative Bank	867	14,490.79
SC Dept. National Resources	2,109	48,720.20
SC Dept. of Archives and History	743	10,791.75
SC Financial Literacy	1,729	44,666.12
SC Law Enforcement Assistance	1,306	20,131.00
SC Litter Control Enforcement	1,755	39,427.10
SC Military Family Relief	1,234	27,942.56
SC School Readiness	2,278	40,224.71
SC State Forests	3,629	9,8634.80
SC State Parks	2,147	54,876.46
SC Veteran's Trust	682	9,648.00
War Between States Heritage	2,057	68,399.25
<b>Total</b>	<b>31,928</b>	<b>\$823,703.79</b>

# INDIVIDUAL INCOME TAX CREDITS

TAX YEAR 2022

Credit Claimed	Total Number of Credits	Total Amount of Credits (\$)
Abandoned Buildings Revitalization Credit	276	14,971,047
Accelerated Small Business Jobs Credit	133	1,210,144
Agribusiness Credit	5	241,507
Anhydrous Ammonia Additive Credit*	127	1,371,460
Alternative Fuel Property Credit	8	13,048
Alternative Motor Vehicle Credit	136	148,455
Angel Investor Credit	170	3,703,785
Apprenticeship Credit	35	211,673
Brownfields Cleanup Credit	70	418,181
Capital Investment Credit	260	2,731,764
Certified Historical Residential Structure	52	1,963,592
Certified Historical Structure Credit	108	6,697,082
Child and Dependent Care Credit	116,152	22,775,355
Classroom Teacher Expenses Credit*	19,066	4,943,682
Clean Energy Credit	18	131,042
Commercials Credit	***	***
Community Development Credit	119	1,410,255
Credit for Shareholders of S Corporation Banks	121	650,373
Drip/Trickle Irrigation Systems Credit	46	44,052
Earned Income Tax Credit	97,409	157,889,402
Employer Child Care Program Credit	19	42,442
Energy Efficient Manufactured Home Credit	66	92,540
Ethanol or Biodiesel Production Credit	***	***
Exceptional Needs Children Education Credit	219	2,507,844
Excess Insurance Premium Credit	2,079	2,172,126
Family Independence Payments Credit	***	***
Fire Sprinkler System Credit	6	12,039
Health Insurance Pool Credit	16	19,641
Industry Partnership Fund Credit	220	5,626,076
Milk Credit*	84	750,135
Minority Business Credit	8	20,495
Motor Fuel Credit*	85,957	8,931,984
New Jobs Credit	431	24,355,311
Nursing Home Credit	121	52,294
Parental Refundable Credit*	489	4,193,666
Port Cargo Volume Increase Credit	***	***
Preceptor Credit	146	154,002
Premarital Preparation Course	32	2,285
Qualified Conservation Contribution Credit	127	2,424,280
Qualified Retirement Plan Contribution	126	324,859
Renewable Fuel Facility Credit	***	***
Research Expenses Credit	618	5,865,782
Residential Retrofit Credit	391	576,813

Retail Facilities Revitalization Credit	23	696,552
SC Housing Credit	14	942,791
SC Quality Forum Credit	***	***
Scenic Rivers Credit	***	***
Small Business Jobs Credit	119	1,084,481
Solar Energy or Small Hydropower System Credit	8,461	17,510,942
Solar Energy Property Credit	544	3,322,299
Taxes Paid To Another State	132,068	407,344,417
Textiles Rehabilitation Credit	206	17,129,806
Tuition Tax Credit*	3,963	5,590,618
Two Wage Earner Credit	391,224	78,407,554
Venison For Charity Credit	8	1,500
Venture Capital Investment Credit	***	***
Water Resources Credit	23	28,903
Prior Year Carryover	551	51,702,053

*Note: Figures are based on unaudited returns. Number of returns are for income tax returns processed for Tax Year 2022. 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.*

*\*Indicates Refundable Tax Credit*

*\*\*\* Indicates too few taxpayers to report*

## DEBT SETOFF COLLECTIONS

### TAX YEAR 2022

Agency	Number of Returns	Amount (\$)
AIKEN COUNTY CLERK OF COURT	44	24,453.38
BEAUFORT COUNTY SCHOOL DISTRICT	16	5,405.68
BERKELEY COUNTY	144	113,137.49
CENTRAL PIEDMONT COMMUNITY COLLEGE	25	9,136.69
CHARLESTON SOUTHERN UNIVERSITY	22	20,996.07
CITY OF COLUMBIA CUSTOMER CARE DIVISION	4,219	968,925.76
CLEMSON UNIV PERKINS LOANS	18	13,825.69
CLEMSON UNIV STUDENT ACCOUNT	311	239,192.12
COASTAL CAROLINA UNIVERSITY	40	8,169.77
COLLEGE OF CHARLESTON STUDENT	108	63,499.80
CONNECTOR 2000 ASSOCIATION INC	1,272	33,597.92
CONVERSE COLLEGE SETOFF STUDENT	73	36,622.47
ERNEST E KENNEDY CENTER INC THE	39	12,829.41
ERSKINE COLLEGE	19	12,475.91
FLOR DAR TEC STUDENT	730	372,953.41
FLORENCE COUNTY DELINQUENT TAX OFFICE	157	51,250.36
FORREST JUNIOR COLLEGE	130	81,222.75
FRANCIS MARION UNIVERSITY	408	203,815.96
GASTON COLLEGE	***	***
GREENVILLE COUNTY SCHOOL	22	13,552.60
GREENVILLE TECHNICAL EDUCATION CENTER	29	1,775.47
GREENVILLE WATER	1,773	272,517.49
GREENWOOD HOUSING AUTHORITY	57	15,560.75
COMMISSION ON ALCOHOL AND DRUG ABUSE GREENWOOD-EDGEFIELD-MCCORMICK-ABBEVILLE	***	***
HORRY GEORGETOWN TECHNICAL COLLEGE	659	284,636.82
HOUSING & REDEVELOPMENT AUTHORITY OF MARLBORO	***	***
HOUSING AUTHORITY OF ANDERSON	58	23,753.64
HOUSING AUTHORITY OF CHARLESTON	340	130,902.31
HOUSING AUTHORITY OF CHERAW	11	1,049.49
HOUSING AUTHORITY OF COLUMBIA	240	106,411.26
HOUSING AUTHORITY OF FLORENCE	41	17,421.86
HOUSING AUTHORITY OF HARTSVILLE	36	14,517.41
HOUSING AUTHORITY OF MARION THE	68	21,922.19
HOUSING AUTHORITY OF WOODRUFF	***	***
LANCASTER COUNTY NATURAL GAS AUTHORITY F	32	4,243.51
LANDER UNIVERSITY	259	157,576.74
LEXINGTON COUNTY	***	***
LEXINGTON COUNTY SCHOOL DISTRICT NO 1	153	9,809.80
MEDICAL UNIVERSITY OF SOUTH CAROLINA	63	70,616.08
MULLINS HOUSING AUTHORITY	14	6,911.21
MUNICIPAL ASSOCIATION OF SOUTH CAROLINA	12,568	3,618,486.76
OFFICE OF THE ADJUTANT GENERAL	***	***
ORANGEBURG CALHOUN TECHNICAL COLLEGE	324	109,904.06

# DEBT SETOFF COLLECTIONS

TAX YEAR 2022

Agency	Number of Returns	Amount (\$)
PICKENS COUNTY COMMISSION ON ALCOHOL & DRUG ABUSE	46	8,105.61
PIEDMONT TECHNICAL COLLEGE	599	185,912.70
PRESBYTERIAN COLLEGE	15	10,565.11
SC DEPARTMENT OF EDUCATION	***	***
SC DEPT OF DISABILITIES AND SPECIAL NEEDS	20	10,979.99
SC DEPT OF EMPLOYMENT AND WORKFORCE	19,848	11,043,132.30
SC DEPT OF EMPLOYMENT AND WORKFORCE INSURANCE	248	160,619.57
SC DEPT OF HEALTH AND ENVIRONMENTAL CONTROL	***	***
SC DEPT OF MENTAL HEALTH	3,625	1,755,049.14
SC DEPT OF MOTOR VEHICLE	266	44,359.46
SC DEPT OF PROBATION PAROLE AND PARDON	992	325,627.55
SC DEPT OF REVENUE ENTERPRISE	48,894	19,163,501.05
SCDOR DEBT	37,005	20,607,594.22
SC DEPT OF SOCIAL SERVICES - CHILD SUPPORT	9,889	6,499,178.66
SC DEPT OF SOCIAL SERVICES FOOD STAMPS	812	223,884.37
SC FORESTRY COMMISSION	***	***
SC HOUSE ETHICS COMMITTEE	***	***
SC PUBLIC EMPLOYEE BENEFIT AUTHORITY	43	40,941.27
SC REGIONAL HOUSING DEV	181	66,503.29
SC STATE HOUSING AUTHORITY	53	33,820.92
SOUTH CAROLINA ASSOCIATION OF COUNTIES	195,167	101,813,674.08
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	901	161,599.02
SOUTH CAROLINA STATE UNIVERSITY	135	106,955.09
SPARTANBURG COMMUNITY COLLEGE	1,282	597,251.00
ST ANDREWS PUBLIC SERVICE DISTRICT	***	***
STATE ETHICS COMMISSION	40	4,737.54
TECHNICAL COLLEGE OF THE LOWCOUNTRY	57	22,452.48
TRI COUNTY TECHNICAL CTR	***	***
USC	845	500,262.92
USC BEAUFORT	98	53,073.58
USC PERKINS	132	108,596.48
USC UPSTATE	568	379,127.07
WINTHROP TEACHING FELLOW GEAR	16	16,216.59
WINTHROP UNIVERSITY	272	149,221.72
YORK TECHNICAL COLLEGE	377	152,763.14
<b>TOTALS</b>	<b>346,948</b>	<b>171,398,786.01</b>

\*\*\*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 1995  
 Statute Title 12, Chapter 10  
 Rate 2% to 5% of Withholding  
 Distribution Credit to Qualified Taxpayers

**\$63,138,701**  
 FY23 Credit Dollars Claimed

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09/22	\$15,943,555	\$183,278	\$16,126,833
12/22	\$14,161,223	\$234,158	\$14,395,381
03/23	\$18,682,465	\$280,488	\$18,962,953
06/23	\$13,246,697	\$406,838	\$13,653,535
<b>TOTAL</b>	<b>\$62,033,939</b>	<b>\$1,104,762</b>	<b>\$63,138,701</b>

## 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 comparison of state corporate income tax rates and brackets, please see the following Tax Foundation publication: [State Corporate Income Tax Rates and Brackets for 2022](#)

Enacted	1927	<b>\$1,262,221,843</b> FY23 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	

*Note: The Fiscal Year 2023 collections represented in this section includes gross revenue allocated to Property Tax Relief funds (PTRTF).*

## 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	<b>\$170,145,615</b> FY23 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 2023

Credits Earned	Number of Returns	Amount (\$)
TC- Column A CF From Previous Year		2,375,577,601
TC-2 Socio/Econ Disadvantage Small Business	5	50,715
TC-3 Water Resources	***	***
TC-4 New Jobs*	618	113,905,155
TC-6 Infrastructure	***	***
TC-8 Corporate Headquarters	26	17,561,708
TC-11 Capital Investment	461	70,230,622
TC-12 Family Independence Payments	18	54,747
TC-14 Community Development	***	***
TC-17 Recycling Facility	***	***
TC-18 Research Expenses	1122	91,056,582
TC-19 Gift of Land for Conservation	***	***
TC-20 Brownfields Cleanup	7	33,740
TC-21 Certified Historic Structure	16	1,161,875
TC-23 Textile Rehabilitation	14	1,693,877
TC-25 Motion Picture	***	***
TC-26 Venture Capital Investment	***	***
TC-30 Port Cargo Volume Increase	17	197,161
TC-31 Retail Facilities Revitalization	***	***
TC-36 Industry Partnership Fund	23	1,561,784
TC-37 Whole Effluent Toxicity Testing	***	***
TC-38 Solar Energy System	52	1,741,253
TC-41 Renewable Fuel Facility	***	***
TC-45 Apprenticeship	32	1,489,852
TC-50 Biomass Resource	7	160,870
TC-55 Abandoned Buildings Revitalization	15	1,433,542
TC-56 Angel Investor	***	***
TC-57 Exceptional Needs Children Education	6	113,000
TC-59 Alternative Fuel Property	***	***
TC-61 Agribusiness	***	***
Health Insurance Pool	***	***
Infrastructure §12-20-105	7	2,275,404
<b>Total Credits Earned plus CF from Previous Year</b>		<b>\$2,691,104,675</b>
Expired Credits		(\$3,322,948)
Credits Utilized		(\$136,389,006)
<b>Total Credit Carryforward**</b>		<b>\$2,551,392,721</b>

\*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 2023

\*\*\* 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 2023 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.

# 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 6%. Counties may impose an additional 1% local Sales Tax if voters in that county approve the 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. Businesses that regularly make non-taxed purchases from out of state report and pay the Use Tax on their Sales and Use Tax return. A Use Tax credit is 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

**\$4,660,078,785**  
FY23 General Fund Collections

**\$3,000 MAXIMUM TAXPAYER DISCOUNT**  
**FISCAL YEAR 2023**

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0 - \$500	63,109	\$5,979,642
\$500 - \$1,000	8,505	\$6,100,197
\$1,000 - \$1,500	4,231	\$5,191,542
\$1,500 - \$2,000	2,533	\$4,383,097
\$2,000 - \$2,500	1,646	\$3,670,571
\$2,500 - \$3,000	1,290	\$3,553,769
Over \$3,001*	5,922	\$18,358,547
<b>Total</b>	<b>87,236</b>	<b>\$47,237,364</b>

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

**\$10,000 MAXIMUM TAXPAYER DISCOUNT**  
**FISCAL YEAR 2023**

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0 - \$500	0	\$0
\$500 - \$2,000	0	0
\$2,000 - \$2,500	0	0
\$4,000 - \$5,000	0	0
\$5,000 - \$6,000	0	0
\$6,000 - \$7,000	***	\$7,501
\$10,000 and over	***	\$10,000
<b>Total</b>	<b>&lt;5</b>	<b>\$17,501</b>

\*\*\*Indicates too few taxpayers to report

## GROSS AND NET TAXABLE SALES BY COUNTY

### FISCAL YEAR 2023

County	Sales Accounts	Gross Sales	Total Net Taxable Sales
Abbeville	400	\$324,412,478	\$104,244,632
Aiken	2,810	\$4,201,069,848	\$1,705,971,142
Allendale	126	\$304,228,102	\$22,237,780
Anderson	3,998	\$7,810,228,754	\$2,561,695,001
Bamberg	230	\$264,734,771	\$68,533,464
Barnwell	399	\$376,191,152	\$133,764,269
Beaufort	4,768	\$7,070,090,852	\$4,369,309,656
Berkeley	4,093	\$10,479,010,199	\$2,997,429,535
Calhoun	274	\$336,214,104	\$60,868,819
Charleston	12,579	\$22,093,711,930	\$11,577,681,933
Cherokee	975	\$2,033,124,628	\$507,177,575
Chester	612	\$892,571,203	\$189,853,345
Chesterfield	744	\$1,112,029,668	\$286,158,170
Clarendon	567	\$681,271,648	\$217,415,372
Colleton	812	\$993,333,445	\$420,821,086
Darlington	1,248	\$1,660,536,823	\$478,683,549
Dillon	575	\$1,184,863,842	\$236,369,877
Dorchester	2,893	\$18,556,161,879	\$1,478,382,888
Edgefield	387	\$571,466,848	\$90,487,117
Fairfield	326	\$1,030,822,798	\$119,095,931
Florence	3,224	\$8,015,517,394	\$2,467,556,591
Georgetown	1,644	\$2,166,980,377	\$1,037,737,642
Greenville	12,939	\$25,928,917,176	\$10,371,318,431
Greenwood	1,325	\$3,107,829,912	\$869,847,071
Hampton	327	\$565,401,604	\$103,097,469
Horry	9,008	\$16,248,748,250	\$9,175,746,143
Jasper	683	\$1,747,692,907	\$673,599,814
Kershaw	1,246	\$1,759,784,223	\$546,735,306
Lancaster	1,680	\$2,434,981,964	\$856,928,692
Laurens	1,069	\$2,264,677,775	\$420,176,134
Lee	280	\$638,514,363	\$78,524,405
Lexington	6,764	\$18,967,822,101	\$6,335,465,266
Marion	583	\$645,107,807	\$212,212,996
Marlboro	397	\$533,535,394	\$125,093,397
McCormick	128	\$62,939,690	\$27,277,384
Newberry	775	\$1,532,258,002	\$376,079,691
Oconee	1,426	\$2,883,157,439	\$946,190,878
Orangeburg	1,853	\$4,137,515,034	\$996,791,490
Pickens	2,205	\$3,525,157,609	\$1,475,276,943
Richland	9,170	\$14,720,294,816	\$5,899,473,692
Saluda	295	\$264,755,001	\$56,099,822
Spartanburg	6,884	\$14,406,174,386	\$4,672,425,807
Sumter	1,859	\$2,892,771,511	\$1,053,554,345
Union	433	\$701,937,551	\$194,967,131
Williamsburg	567	\$594,813,190	\$180,896,941
York	5,612	\$9,044,702,528	\$3,793,969,225
Out of State	32,772	\$111,913,699,448	\$36,291,485,598
<b>Grand Total</b>	<b>143,964</b>	<b>\$333,681,762,428</b>	<b>\$116,864,709,443</b>

**GROSS SALES BY CITY AND COUNTY  
FISCAL YEAR 2023**

City and County	Gross Sales
<b>ABBEVILLE</b>	
Abbeville	\$123,986,761
Calhoun Falls	\$32,527,200
Donalds	\$3,558,614
Due West	\$13,772,814
Honea Path	\$3,027,399
Lowndesville	\$140,667
Unincorporated	\$142,134,025
Ware Shoals	\$5,264,997
<b>Total</b>	<b>\$324,412,478</b>

City and County	Gross Sales
<b>AIKEN</b>	
Aiken	\$1,976,661,611
Burnettown	\$3,964,857
Jackson	\$11,374,346
Monetta	\$3,372,764
New Ellenton	\$31,427,354
North Augusta	\$704,265,813
Perry	\$1,848,421
Salley	\$1,292,946
Unincorporated	\$1,436,108,409
Wagener	\$30,082,000
Williston	\$4,230
Windsor	\$667,097
<b>Total</b>	<b>\$4,201,069,848</b>

City and County	Gross Sales
<b>ALLENDALE</b>	
Allendale	\$230,557,703
Fairfax	\$13,832,331
Sycamore	\$930,263
Unincorporated	\$58,907,804
<b>Total</b>	<b>\$304,228,102</b>

City and County	Gross Sales
<b>ANDERSON</b>	
Anderson	\$2,525,767,789
Belton	\$115,890,374
Easley	\$5,004,972
Honea Path	\$83,877,560
Iva	\$28,359,515
Pelzer	\$105,975,309
Pendleton	\$113,958,200
Starr	\$3,935,044
Unincorporated	\$4,744,546,082
West Pelzer	\$10,050,917
Williamston	\$72,862,991
<b>Total</b>	<b>\$7,810,228,754</b>

City and County	Gross Sales
<b>BAMBERG</b>	
Bamberg	\$106,372,978
Denmark	\$48,495,176
Ehrhardt	\$10,029,895
Olar	\$1,294,682
Unincorporated	\$98,542,039
<b>Total</b>	<b>\$264,734,771</b>

City and County	Gross Sales
<b>BARNWELL</b>	
Barnwell	\$277,608,192
Blackville	\$15,560,923
Elko	\$100,489
Hilda	\$1,785,864
Kline	\$103,633
Snelling	\$353,098
Unincorporated	\$28,403,750
Williston	\$52,275,204
<b>Total</b>	<b>\$376,191,152</b>

City and County	Gross Sales
<b>BEAUFORT</b>	
Beaufort	\$1,579,137,603
Bluffton	\$1,320,164,426
Hardeeville	\$557
Hilton Head Island	\$2,284,245,173
Port Royal	\$112,303,756
Unincorporated	\$1,772,943,998
Yemassee	\$1,295,339
<b>Total</b>	<b>\$7,070,090,852</b>

City and County	Gross Sales
<b>BERKELEY</b>	
Bonneau	\$12,433,280
Charleston	\$819,796,873
Goose Creek	\$1,034,726,170
Hanahan	\$247,634,241
Jamestown	\$13,844,419
Moncks Corner	\$2,824,767,410
North Charleston	\$16,179,465
St Stephen	\$25,392,327
Summerville	\$1,769,607,536
Unincorporated	\$3,714,628,479
<b>Total</b>	<b>\$10,479,010,199</b>

City and County	Gross Sales
<b>CALHOUN</b>	
Cameron	\$19,766,219
St Matthews	\$82,088,757
Unincorporated	\$234,359,128
<b>Total</b>	<b>\$336,214,104</b>

City and County	Gross Sales
<b>CHARLESTON</b>	
Awendaw	\$53,364,301
Charleston	\$7,760,089,199
Folly Beach	\$156,371,121
Goose Creek	\$3,048,611
Hollywood	\$83,886,495
Isle of Palms	\$286,409,866
James Island	\$91,349,648
Kiawah Island	\$311,077,697
Lincolnville	\$1,768,778
McClellanville	\$16,831,164
Meggett	\$3,308,808
Mt Pleasant	\$3,192,814,799
North Charleston	\$8,095,331,490
Ravenel	\$174,237,413
Rockville	\$2,094,679
Seabrook Island	\$34,339,016
Sullivans Island	\$59,039,826
Summerville	\$13,244,304
Unincorporated	\$1,755,104,715
<b>Total</b>	<b>\$22,093,711,930</b>

<b>CHEROKEE</b>	
Blacksburg	\$188,923,360
Chesnee	\$665,666
Gaffney	\$1,330,380,850
Unincorporated	\$513,154,752
<b>Total</b>	<b>\$2,033,124,628</b>

<b>CHESTER</b>	
Chester	\$335,161,492
Fort Lawn	\$10,574,600
Great Falls	\$18,343,788
Lowrys	\$908,254
Richburg	\$256,086,075
Unincorporated	\$271,496,995
<b>Total</b>	<b>\$892,571,203</b>

<b>CHESTERFIELD</b>	
Cheraw	\$594,751,857
Chesterfield	\$85,375,163
Jefferson	\$24,023,413
McBee	\$16,489,391
Mount Croghan	\$6,867,080
Pageland	\$228,287,596
Patrick	\$4,201,868
Ruby	\$1,070,307
Unincorporated	\$150,962,993
<b>Total</b>	<b>\$1,112,029,668</b>

City and County	Gross Sales
<b>CLARENDON</b>	
Manning	\$366,532,484
Paxville	\$1,830,283
Summerton	\$87,560,739
Turbeville	\$72,008,826
Unincorporated	\$153,339,315
<b>Total</b>	<b>\$681,271,648</b>

<b>COLLETON</b>	
Cottageville	\$24,402,098
Edisto Beach	\$88,936,594
Lodge	\$2,231,152
Smoaks	\$2,097,460
Unincorporated	\$315,772,660
Walterboro	\$556,874,483
Williams	\$3,018,998
<b>Total</b>	<b>\$993,333,445</b>

<b>DARLINGTON</b>	
Darlington	\$322,911,890
Hartsville	\$600,755,825
Lamar	\$22,617,719
Society Hill	\$13,068,024
Unincorporated	\$701,183,366
<b>Total</b>	<b>\$1,660,536,823</b>

<b>DILLON</b>	
Dillon	\$720,726,829
Lake View	\$15,466,201
Latta	\$156,310,755
Unincorporated	\$292,360,057
<b>Total</b>	<b>\$1,184,863,842</b>

<b>DORCHESTER</b>	
Harleyville	\$53,282,579
North Charleston	\$795,181,322
Reevesville	\$15,288
Ridgeville	\$19,785,528
St George	\$211,373,013
Summerville	\$1,590,204,218
Unincorporated	\$15,886,319,932
<b>Total</b>	<b>\$18,556,161,879</b>

<b>EDGEFIELD</b>	
Edgefield	\$36,521,451
Johnston	\$20,033,919
North Augusta	\$21,599,638
Trenton	\$202,684,973
Unincorporated	\$290,626,867
<b>Total</b>	<b>\$571,466,848</b>



City and County	Gross Sales
<b>FAIRFIELD</b>	
Blythewood	\$8,261
Jenkinsville	\$124,850
Ridgeway	\$34,204,796
Unincorporated	\$390,278,457
Winnsboro	\$606,206,434
<b>Total</b>	<b>\$1,030,822,798</b>
<b>FLORENCE</b>	
Coward	\$14,991,549
Florence	\$4,172,506,683
Johnsonville	\$38,618,934
Lake City	\$1,241,494,685
Olanta	\$23,918,005
Pamplico	\$23,860,388
Quinby	\$10,071,842
Scranton	\$10,783,483
Timmonsville	\$41,155,021
Unincorporated	\$2,438,116,804
<b>Total</b>	<b>\$8,015,517,394</b>
<b>GEORGETOWN</b>	
Andrews	\$85,322,787
Georgetown	\$631,485,043
Pawleys Island	\$207,390,327
Unincorporated	\$1,242,782,221
<b>Total</b>	<b>\$2,166,980,377</b>
<b>GREENVILLE</b>	
City View	\$150,501
Fountain Inn	\$251,219,272
Greenville	\$10,849,266,249
Greer	\$861,027,926
Mauldin	\$1,359,653,419
Simpsonville	\$1,060,835,033
Travelers Rest	\$364,578,853
Unincorporated	\$11,182,185,923
<b>Total</b>	<b>\$25,928,917,176</b>
<b>GREENWOOD</b>	
Greenwood	\$1,251,697,933
Hodges	\$10,264,855
Ninety Six	\$14,433,887
Troy	\$6,526
Unincorporated	\$1,806,006,218
Ware Shoals	\$25,420,494
<b>Total</b>	<b>\$3,107,829,912</b>

City and County	Gross Sales
<b>HAMPTON</b>	
Brunson	\$3,759,304
Estill	\$48,925,940
Furman	\$9,264,026
Gifford	\$23,355
Hampton	\$127,163,077
Luray	\$47,111
Scotia	\$961,668
Unincorporated	\$244,451,412
Varnville	\$35,343,771
Yemassee	\$95,461,940
<b>Total</b>	<b>\$565,401,604</b>
<b>HORRY</b>	
Atlantic Beach	\$23,233,995
Aynor	\$95,292,516
Briarcliffe Acres	\$138,765
Conway	\$2,102,569,689
Loris	\$164,017,441
Myrtle Beach	\$4,283,414,989
North Myrtle Beach	\$1,579,980,310
Surfside Beach	\$295,523,216
Unincorporated	\$7,704,577,329
<b>Total</b>	<b>\$16,248,748,250</b>
<b>JASPER</b>	
Hardeeville	\$514,325,297
Ridgeland	\$343,319,866
Unincorporated	\$890,047,744
<b>Total</b>	<b>\$1,747,692,907</b>
<b>KERSHAW</b>	
Bethune	\$172,100,920
Camden	\$678,026,435
Elgin	\$141,167,890
Unincorporated	\$768,488,978
<b>Total</b>	<b>\$1,759,784,223</b>
<b>LANCASTER</b>	
Heath Springs	\$17,003,444
Kershaw	\$97,946,728
Lancaster	\$1,002,076,946
Van Wyck	\$3,527,378
York	\$3,971
Unincorporated	\$1,314,423,498
<b>Total</b>	<b>\$2,434,981,964</b>

City and County	Gross Sales
<b>LAURENS</b>	
Clinton	\$422,414,934
Cross Hill	\$3,611,165
Fountain Inn	\$372,988,150
Gray Court	\$222,482,207
Laurens	\$552,782,841
Unincorporated	\$684,930,033
Ware Shoals	\$419,704
Waterloo	\$5,048,739
<b>Total</b>	<b>\$2,264,677,775</b>

<b>LEE</b>	
Bishopville	\$430,825,986
Lynchburg	\$13,353,338
Unincorporated	\$194,335,039
<b>Total</b>	<b>\$638,514,363</b>

<b>LEXINGTON</b>	
Batesburg Leesville	\$416,690,618
Cayce	\$3,096,655,621
Chapin	\$219,973,277
Columbia	\$723,874,709
Gaston	\$509,321,442
Gilbert	\$59,612,953
Irmo	\$146,502,429
Lexington (Town)	\$3,038,042,106
Pelion	\$35,265,257
Pine Ridge	\$9,970,181
South Congaree	\$7,762,814
Springdale	\$81,431,711
Swansea	\$33,217,795
Unincorporated	\$8,261,692,988
West Columbia	\$2,327,808,201
<b>Total</b>	<b>\$18,967,822,101</b>

<b>MARION</b>	
Marion	\$252,817,007
Mullins	\$100,956,837
Nichols	\$29,582,556
Sellers	\$25,200
Unincorporated	\$261,726,207
<b>Total</b>	<b>\$645,107,807</b>

<b>MARLBORO</b>	
Bennettsville	\$238,991,309
Blenheim	\$7,614,844
Clio	\$16,985,800
McColl	\$20,019,770
Tatum	\$249,220
Unincorporated	\$249,674,449
<b>Total</b>	<b>\$533,535,394</b>

City and County	Gross Sales
<b>MCCORMICK</b>	
McCormick	\$40,618,635
Mt. Carmel	\$203
Parksville	\$645,837
Plum Branch	\$854,631
Unincorporated	\$20,820,384
<b>Total</b>	<b>\$62,939,690</b>

<b>NEWBERRY</b>	
Chappells	\$1,072,861
Little Mountain	\$8,748,525
Newberry	\$721,932,122
Peak	\$4,959,800
Pomaria	\$258,691
Prosperity	\$103,438,476
Silverstreet	\$2,461,064
Unincorporated	\$679,182,024
Whitmire	\$10,204,438
<b>Total</b>	<b>\$1,532,258,002</b>

<b>OCONEE</b>	
Clemson	\$192,792
Salem	\$26,257,036
Seneca	\$930,109,894
Unincorporated	\$1,638,514,079
Walhalla	\$72,828,569
West Union	\$122,993,198
Westminister	\$92,261,872
<b>Total</b>	<b>\$2,883,157,439</b>

<b>ORANGEBURG</b>	
Bowman	\$111,969,047
Branchville	\$20,338,117
Cope	\$14,824,808
Cordova	\$2,432,502
Elloree	\$1,157,389,493
Eutawville	\$24,978,727
Holly Hill	\$79,085,959
Livingston	\$8,089
Neeses	\$4,366,631
North	\$23,049,869
Norway	\$23,281,908
Oranburg	\$910,907,645
Rowesville	\$41,809,832
Santee	\$136,839,785
Springfield	\$4,900,031
Unincorporated	\$1,576,121,557
Vance	\$4,085,815
Woodford	\$1,125,218
<b>Total</b>	<b>\$4,137,515,034</b>

City and County	Gross Sales
<b>PICKENS</b>	
Central	\$127,202,597
Clemson	\$357,806,029
Easley	\$1,325,555,359
Liberty	\$202,602,845
Norris	\$20,569,223
Pickens	\$556,761,948
Six Mile	\$10,793,004
Unincorporated	\$923,866,604
<b>Total</b>	<b>\$3,525,157,609</b>

<b>RICHLAND</b>	
Arcadia Lakes	\$5,177,856
Blythewood	\$512,336,869
Cayce	\$4,728,727
Columbia	\$6,730,849,793
Eastover	\$4,559,552
Forest Acres	\$323,409,008
Irmo	\$608,472,708
Unincorporated	\$6,530,760,304
<b>Total</b>	<b>\$14,720,294,816</b>

<b>SALUDA</b>	
Batesburg Leesville	\$926,089
Monetta	\$765,694
Ridge Spring	\$16,404,425
Saluda	\$102,793,140
Unincorporated	\$143,844,182
Ward	\$21,470
<b>Total</b>	<b>\$264,755,001</b>

<b>SPARTANBURG</b>	
Campobello	\$40,428,101
Central Pacolet	\$5,706,183
Chesnee	\$102,877,152
Cowpens	\$81,536,601
Duncan	\$673,160,457
Greer	\$919,018,839
Inman	\$210,996,143
Landrum	\$94,764,461
Lyman	\$82,126,648
Pacolet	\$14,237,795
Reidville	\$1,644,084
Spartanburg	\$4,948,099,573
Unincorporated	\$7,096,257,949
Wellford	\$45,025,959
Woodruff	\$90,294,442
<b>Total</b>	<b>\$14,406,174,386</b>

City and County	Gross Sales
<b>SUMTER</b>	
Mayesville	\$1,003,056
Pinewood	\$2,228,626
Sumter	\$1,996,466,322
Unincorporated	\$893,073,506
<b>Total</b>	<b>\$2,892,771,511</b>

<b>UNION</b>	
Carlisle	\$2,722,978
Jonesville	\$6,440,539
Unincorporated	\$92,090,824
Union	\$600,683,210
<b>Total</b>	<b>\$701,937,551</b>

<b>WILLIAMSBURG</b>	
Andrews	\$18,577,415
Greeleyville	\$17,075,965
Hemingway	\$99,155,072
Kingstree	\$105,376,450
Lane	\$2,053,473
Stuckey	\$19,739,503
Unincorporated	\$332,835,312
<b>Total</b>	<b>\$594,813,190</b>

<b>YORK</b>	
Clover	\$248,114,941
Fort Mill	\$780,490,798
Hickory Grove	\$2,574,215
McConnells	\$12,175,812
Rock Hill	\$3,183,660,956
Sharon	\$6,334,985
Smyrna	\$472,522
Tega Cay	\$133,493,426
Unincorporated	\$3,343,743,724
York	\$1,333,641,150
<b>Total</b>	<b>\$9,044,702,528</b>

<b>OUT OF STATE TOTAL</b>	<b>\$111,913,699,448</b>
<b>STATE TOTAL</b>	<b>\$221,768,062,980</b>
<b>STATE GRAND TOTAL</b>	<b>\$333,681,762,428</b>

\*\*\*Indicates too few entities to report.

**SALES TAX COLLECTIONS BY  
NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM  
FISCAL YEAR 2023**

NAICS	NAICS Classification	Number of Returns	Gross Sales	Total Net Taxable
11	Agriculture, Forestry, Fishing and Hunting	1,711	\$188,143,449	\$52,069,487
21	Mining	511	\$150,115,493	\$39,959,874
22	Utilities	1,311	\$6,928,045,944	\$1,820,103,914
23	Construction	8,745	\$2,418,381,052	\$623,118,838
31 - 33	Manufacturing	21,825	\$22,844,233,070	\$2,071,680,488
42	Wholesale Trade	16,464	\$12,159,832,094	\$3,432,655,825
44 - 45	Retail Trade	425,289	\$125,915,827,190	\$51,217,471,552
48 - 49	Transportation and Warehousing	1,302	\$482,948,522	\$130,080,958
51	Information	60,306	\$54,831,274,642	\$18,539,871,749
52	Finance and Insurance	524	\$27,283,816	\$22,723,694
53	Real Estate Rental and Leasing	11,687	\$2,548,497,882	\$1,787,600,970
54	Professional, Scientific, and Technical Services	12,494	\$1,489,209,197	\$354,535,182
55	Management of Companies and Enterprises	100	\$1,888,021	\$1,232,297
56	Admin. Support/ Waste Management/Remediation	6,801	\$2,932,569,353	\$875,097,052
61	Educational Services	1,777	\$28,544,173	\$14,320,424
62	Health Care and Social Assistance	13,015	\$3,949,449,530	\$733,383,159
71	Arts, Entertainment, and Recreation	15,132	\$1,868,735,779	\$1,195,719,548
72	Accommodation and Food Services	167,700	\$18,141,788,899	\$16,557,667,400
81	Other Services (except Public Administration)	52,262	\$3,885,601,659	\$1,908,050,286
92	Public Administration	435	\$72,851,421,192	\$22,413,962
	Invalid NAICS	139,483	\$72,851,421,192	\$15,464,952,785
	<b>TOTAL</b>	<b>958,874</b>	<b>\$333,681,762,428</b>	<b>\$116,864,709,443</b>

# LOCAL SALES TAX ALLOCATIONS BY COUNTY/ MUNICIPALITY

*FISCAL YEAR 2023*

Local Option Sales Tax	
Abbeville	\$2,663,439
Allendale	\$736,974
Bamberg	\$1,421,166
Barnwell	\$2,653,320
Berkeley	\$53,886,171
Calhoun	\$1,942,065
Charleston	\$175,235,616
Cherokee	\$9,374,584
Chester	\$4,619,600
Chesterfield	\$5,911,759
Clarendon	\$4,538,317
Colleton	\$7,648,534
Darlington	\$9,998,998
Dillon	\$4,718,966
Edgefield	\$2,785,027
Fairfield	\$2,949,326
Florence	\$35,689,336
Hampton	\$2,374,953
Jasper	\$9,390,648
Kershaw	\$11,760,297
Lancaster	\$18,989,330
Laurens	\$8,756,680
Lee	\$1,577,788
Marion	\$3,952,380
Marlboro	\$2,455,801
McCormick	\$1,131,437
Pickens	\$25,954,972
Richland	\$95,513,851
Saluda	\$1,749,400
Sumter	\$18,440,642
Union	\$3,914,323
Williamsburg	\$3,322,896
<b>Total:</b>	<b>\$536,058,594</b>

Transportation Tax	
Beaufort	\$196,887
Berkeley	\$54,061,292
Charleston	\$173,459,179
Dorchester	\$32,150,008
Jasper	\$5,405,479
Richland	\$94,599,890
<b>Total:</b>	<b>\$359,872,735</b>

Tourism Development Tax	
Myrtle Beach	\$44,831,979

Capital Projects Sales Tax	
Aiken	\$28,779,983
Allendale	\$701,999
Bamberg	\$1,227,048
Barnwell	\$2,254,526
Calhoun	\$1,800,366
Chester	\$4,104,449
Colleton	\$6,549,831
Edgefield	\$2,572,491
Florence	\$31,988,200
Georgetown	\$3,260
Greenwood	\$12,577,606
Hampton	\$8,282
Horry	\$125,074,742
Lancaster	\$16,384,986
Laurens	\$7,368,733
Lee	\$1,387,027
Marion	\$3,342,292
McCormick	\$985,132
Newberry	\$5,835,187
Orangeburg	\$13,982,147
Saluda	\$1,601,335
Spartanburg	\$70,428,006
Sumter	\$14,822,776
Williamsburg	\$2,969,103
York	\$54,598,661
<b>Total:</b>	<b>\$411,348,170</b>

Education Capital Improvement Tax	
Aiken	\$28,695,137
Anderson	\$37,356,454
Berkeley	\$12,384,035
Charleston	\$157,966,337
Cherokee	\$8,324,811
Darlington	\$8,482,875
Horry	\$126,002,600
Kershaw	\$10,090,570
<b>Total:</b>	<b>\$389,302,818</b>

School District Tax	
Chesterfield	\$5,008,843
Clarendon	\$4,514,738
Dillon	\$4,117,004
Jasper	\$8,452,851
Lexington	\$69,615,510
Marlboro	\$2,034,585
<b>Total:</b>	<b>\$93,743,531</b>

County Green Space Tax	
Beaufort	\$5,443,789

## LOCAL SALES AND USE TAX

Most counties in South Carolina charge one or more local Sales Taxes in addition to the state Sales and Use Tax rate of 6%. The local taxes are general Sales and Use Taxes on all sales at retail with a few exceptions. The SCDOR collects these taxes and distributes the funds to the imposing jurisdiction.

### CAPITAL PROJECTS TAX

Enacted	1994
Statute	4-10-300
Rate	1%
Distribution	100% minus SCDOR administration cost to county treasurer

**\$411,348,170**

FY23 Collections

### COUNTY GREEN SPACE TAX

Enacted	2022
Statute	4-10-1010
Rate	1%
Distribution	100% to county treasurer

**\$5,443,789**

FY23 Collections

### EDUCATION CAPITAL IMPROVEMENT TAX

Enacted	2009
Statute	4-10-410
Rate	1%
Distribution	100% minus SCDOR administration cost to county treasurer

**\$389,302,818**

FY23 Collections

### LOCAL OPTION SALES AND USE TAX

Enacted	1991
Statute	4-10-10
Rate	1%
Distribution	100% minus SCDOR administration cost to county treasurer

**\$536,058,594**

FY23 Collections

### SCHOOL DISTRICT TAX

The General Assembly has authorized certain school districts to impose a Sales and Use Tax within the county following a referendum.

Enacted	1997
Statute	4-10-300
Rate	1%
Distribution	100% minus SCDOR administration cost to county treasurer

**\$93,743,531**  
FY23 Collections

### TOURISM DEVELOPMENT TAX

This tax 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.

Enacted	2009
Statute	4-10-910
Rate	1%
Distribution	100% minus SCDOR administration cost to city

**\$44,831,979**  
FY23 Collections

### TRANSPORTATION TAX

Enacted	1995
Statute	4-37-30
Rate	Up to 1%
Distribution	100% minus SCDOR administration cost to county treasurer

**\$359,872,735**  
FY23 Collections

# ACCOMMODATIONS TAX

The rental of transient accommodations is subject to a 2% state 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 Statute	1984 §12-36-920
Rate	2%
Distribution	100% to local governments minus SCDOR administration cost

**\$112,344,190**  
FY23 Collections

## COLLECTIONS BY COUNTY – FY23

County	Tax Collected	County	Tax Collected
Abbeville	\$35,479	Greenwood	\$310,995
Aiken	\$1,071,387	Hampton	\$25,888
Allendale	\$5,796	Horry	\$31,616,130
Anderson	\$1,092,673	Jasper	\$651,038
Bamberg	\$12,436	Kershaw	\$268,123
Barnwell	\$31,351	Lancaster	\$123,550
Beaufort	\$18,109,264	Laurens	\$193,500
Berkeley	\$1,698,847	Lee	\$17,946
Calhoun	\$4,391	Lexington	\$1,661,603
Charleston	\$29,781,220	Marion	\$32,685
Cherokee	\$203,104	Marlboro	\$20,769
Chester	\$152,099	McCormick	\$59,285
Chesterfield	\$94,884	Newberry	\$222,924
Clarendon	\$240,543	Oconee	\$798,137
Colleton	\$1,313,014	Orangeburg	\$1,027,625
Darlington	\$159,713	Pickens	\$838,289
Dillon	\$195,346	Richland	\$4,357,659
Dorchester	\$269,378	Saluda	\$27,915
Edgefield	\$35,124	Spartanburg	\$1,709,600
Fairfield	\$65,984	Sumter	\$589,021
Florence	\$1,869,444	Union	\$48,165
Georgetown	\$3,128,559	Williamsburg	\$23,215
Greenville	\$6,276,372	York	\$1,873,717
		<b>Total</b>	<b>\$112,344,190</b>



# ADMISSIONS TAX

Admissions Tax must be collected by all places of amusement when an admission price has been charged. Places of amusement must obtain an Admissions Tax License and may be required to obtain a Retail License. There is no charge for the Admissions Tax License.

Enacted Statute	1923 §12-21-2420 to §12-21-6540	<h2>\$59,091,165</h2> <p>FY23 Collections</p>
Rate	§12-62-60 5%	
Distribution	Commercial Fisheries Division, Tourism Infrastructure Development Fund, Local Governments, SCPRT, General Fund	

ADMISSIONS COLLECTIONS BY COUNTY – FY23			
County	Tax Collected	County	Tax Collected
Abbeville	\$13,495	Greenwood	\$313,613
Aiken	\$1,379,888	Hampton	\$19
Allendale	\$0	Horry	\$13,933,687
Anderson	\$704,603	Jasper	\$136,422
Bamberg	\$6,313	Kershaw	\$49,785
Barnwell	\$8,171	Lancaster	\$297,312
Beaufort	\$6,260,239	Laurens	\$119,440
Berkeley	\$1,926,374	Lee	\$47,729
Calhoun	\$7,767	Lexington	\$1,132,712
Charleston	\$11,072,192	Marion	\$6,828
Cherokee	\$144,753	Marlboro	\$11,023
Chester	\$55,187	McCormick	\$90,078
Chesterfield	\$39,484	Newberry	\$27,729
Clarendon	\$52,694	Oconee	\$419,224
Colleton	\$194,109	Orangeburg	\$207,579
Darlington	\$173,028	Pickens	\$2,864,830
Dillon	\$19,151	Richland	\$4,658,085
Dorchester	\$673,454	Saluda	\$11,303
Edgefield	\$32,064	Spartanburg	\$954,172
Fairfield	\$91,352	Sumter	\$168,880
Florence	\$510,661	Union	\$762
Georgetown	\$1,067,049	Williamsburg	\$5,215
Greenville	\$5,170,505	York	\$2,536,452
		Unallocated Total	\$1,495,753
		<b>Total</b>	<b>\$59,091,165</b>

## ADMISSIONS COLLECTIONS BY EVENT TYPE – FY23

Type of Admission	Number of Returns	Tax Collected
Archery	158	\$80,154
Amusement Parks	328	\$4,387,506
Amusement Rides	261	\$1,844,298
Athletic Events	488	\$5,056,251
Auto Racing, Motorcycle	151	\$229,011
Bands	227	\$111,087
Bowling	480	\$1,288,706
Carnival	27	\$93,013
Dances	145	\$366,796
Driving Range, Tennis	318	\$1,868,880
Fishing Pier	58	\$35,356
Gardens	77	\$1,836,649
Golf	3,121	\$20,735,698
Gyms, Spas, Body Bldg. & Fitness	155	\$399,339
Horse Racing, Shows & Rides	27	\$28,561
Itinerant Shows	61	\$475,972
Miniature Golf Course	381	\$1,105,358
Miniature Raceway (Go-Karts)	46	\$309,944
Miscellaneous	2,987	\$7,847,520
Night Clubs	860	\$857,236
Promoter	235	\$4,074,086
Skating	315	\$358,289
Sight Seeing Attractions	133	\$501,686
Swimming	172	\$463,219
Theaters	682	\$4,014,608
Trampolines	111	\$721,944
<b>Total</b>	<b>12,004</b>	<b>\$59,091,165</b>

# PROPERTY TAX

## AIRLINE PROPERTY TAX

All airline companies operating in the State must file a property tax return with the SCDOR on or before April 15 in each year for the preceding calendar or fiscal year of their flight equipment.

Enacted	1976	<b>\$6,473,620</b> FY23 Collections
Statute	§12-37-2410 - §12-37-2490, §55-5-280	
Rate	Average statewide millage	
Distribution	State General Fund and 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 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 a 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	<b>\$6,620,681</b> FY23 Collections
Statute	§12-37-2110 to §12-37-2190	
Rate	Average statewide millage	
Distribution	State General Fund	

## ASSESSED PROPERTY BY SCHOOL DISTRICT BASED ON 2022 VALUES

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
ABBEVILLE	\$51,853,876	\$11,456,707	\$1,072,466	\$2,708,340	\$9,172,986	\$1,385,134	\$2,056,285	\$79,705,794
AIKEN	\$612,283,721	\$113,528,152	\$46,229,443	\$35,786,268	\$72,692,862	\$32,391,400	\$3,428,849	\$916,340,695
ALLEDALE	\$10,945,410	\$2,228,023	\$1,361,422	\$4,037,730	\$5,807,620	\$586,501	\$57,684	\$25,024,390
ANDERSON 1	\$216,496,390	\$39,476,884	\$44,868,430	\$5,022,378	\$20,480,334	\$8,509,540	\$244,601	\$335,098,557
ANDERSON 2	\$51,239,640	\$10,892,923	\$1,894,861	\$2,584,271	\$13,196,007	\$1,906,980	\$76,485	\$81,791,167
ANDERSON 3	\$30,933,010	\$6,945,506	\$23,982,860	\$3,131,506	\$9,918,174	\$966,260	\$51,267	\$75,928,583
ANDERSON 4	\$118,527,140	\$18,075,920	\$41,674,960	\$4,770,828	\$7,820,013	\$2,743,730	\$140,739	\$193,753,330
ANDERSON 5	\$316,709,070	\$55,724,888	\$56,160,440	\$5,278,689	\$24,513,430	\$14,956,780	\$418,443	\$473,761,740
BAMBERG 1	\$18,316,770	\$4,489,091	\$49,377	\$1,036,040	\$6,643,450	\$690,300	\$1,062,176	\$32,287,204
BARNWELL 19	\$5,798,090	\$1,991,121	\$976,266	\$286,100	\$2,390,276	\$125,672	\$297,195	\$11,864,720
BARNWELL 29	\$7,946,290	\$2,195,634	\$976,266	\$1,729,610	\$1,402,390	\$372,595	\$391,878	\$15,014,663
BARNWELL 45	\$20,405,480	\$5,096,498	\$3,151,055	\$605,950	\$4,895,721	\$1,647,284	\$812,765	\$36,614,753
BEAUFORT	\$1,811,587,738	\$176,759,910	\$10,869,358	\$1,803,950	\$64,277,990	\$29,894,620	\$3,204,170	\$2,098,397,736
BERKELEY	\$1,211,040,970	\$179,724,720	\$204,920,682	\$16,166,030	\$89,103,890	\$27,787,910	\$7,858,450	\$1,736,602,652
CALHOUN	\$39,759,080	\$11,122,527	\$21,930,581	\$7,987,640	\$9,757,123	\$2,117,900	\$1,604,212	\$94,279,063
CHARLESTON	\$4,281,065,546	\$359,490,826	\$124,145,186	\$17,311,173	\$146,547,210	\$92,895,720	\$6,965,864	\$5,028,421,525
CHEROKEE	\$123,974,990	\$25,256,178	\$33,786,131	\$23,032,240	\$29,307,996	\$8,355,060	\$2,537,813	\$246,250,408
CHESTER	\$68,860,715	\$14,535,408	\$9,877,654	\$22,519,030	\$21,328,787	\$3,951,140	\$1,720,334	\$142,793,068
CHESTERFIELD	\$74,235,470	\$19,576,468	\$13,787,934	\$14,811,201	\$15,575,421	\$6,201,010	\$66,085	\$144,253,589
CLARENDON CNTY	\$75,122,810	\$7,763,161	\$751,570	\$390,060	\$7,297,659	\$1,625,900	\$1,713,223	\$94,664,383
CLARENDON 1	\$2,191,140	\$477,424	\$0	\$0	\$170,460	\$309,830	\$0	\$3,148,854
CLARENDON 2	\$9,861,220	\$6,070,454	\$0	\$6,900	\$909,481	\$542,110	\$0	\$17,390,165
CLARENDON 3	\$1,518,190	\$244,260	\$0	\$0	\$78,510	\$459,730	\$0	\$2,300,690
CLARENDON 4	\$7,740	\$3,646,031	\$0	\$0	\$0	\$0	\$0	\$3,653,771
COLLETON	\$164,542,870	\$23,766,157	\$1,080,274	\$3,067,870	\$17,263,190	\$4,625,420	\$0	\$214,345,781
DARLINGTON	\$121,489,620	\$32,927,377	\$17,564,575	\$12,590,980	\$107,493,230	\$6,056,740	\$0	\$298,122,522
DILLON 3	\$11,216,180	\$3,146,610	\$3,207,005	\$1,157,790	\$2,923,761	\$1,169,245	\$453,616	\$23,274,207
DILLON 4	\$37,448,800	\$9,157,771	\$1,240,055	\$1,663,130	\$7,629,099	\$2,252,777	\$1,793,104	\$61,184,736
DORCHESTER 2	\$575,282,468	\$81,155,953	\$20,934,180	\$6,587,630	\$22,865,790	\$10,687,750	\$2,705,930	\$720,219,701
DORCHESTER 4	\$44,634,590	\$9,860,760	\$12,034,846	\$9,821,820	\$16,514,350	\$2,188,750	\$323,980	\$95,379,096
EDGEFIELD	\$61,355,711	\$17,264,303	\$3,535,320	\$3,700,670	\$10,534,550	\$2,547,140	\$1,978,156	\$100,915,850
FAIRFIELD	\$53,237,620	\$11,245,956	\$98,266	\$4,858,940	\$92,869,015	\$2,373,929	\$1,909,413	\$166,593,139
FLORENCE 1	\$311,794,488	\$60,930,231	\$74,182,026	\$19,077,848	\$28,733,580	\$14,122,375	\$4,698,364	\$513,538,912
FLORENCE 2	\$9,663,747	\$3,039,446	\$714,555	\$184,380	\$2,984,340	\$213,750	\$164,935	\$16,965,153
FLORENCE 3	\$30,092,304	\$8,860,533	\$3,912,612	\$7,541,368	\$4,718,792	\$1,875,503	\$437,308	\$57,438,420
FLORENCE 4	\$10,654,716	\$3,731,494	\$9,811,452	\$778,691	\$1,670,490	\$872,122	\$172,188	\$27,691,153
FLORENCE 5	\$8,802,811	\$3,132,871	\$159,079	\$519,285	\$1,140,050	\$401,182	\$123,950	\$14,279,228
GEORGETOWN	\$527,204,004	\$62,650,230	\$17,878,425	\$17,757,140	\$11,370,350	\$10,670,720	\$3,967,870	\$651,498,739
GREENVILLE	\$2,446,098,723	\$359,920,849	\$194,910,340	\$64,115,646	\$118,052,573	\$117,518,590	\$15,252,209	\$3,315,868,930
GREENWOOD 50	\$137,455,539	\$24,965,794	\$38,180,597	\$7,156,821	\$15,137,324	\$8,996,326	\$601,007	\$232,493,408
GREENWOOD 51	\$9,499,721	\$2,745,613	\$790,512	\$839,007	\$2,164,260	\$253,470	\$120,520	\$16,413,104
GREENWOOD 52	\$8,786,633	\$5,214,190	\$53,372,085	\$3,646,934	\$3,541,440	\$1,879,460	\$86,417	\$76,527,159
HAMPTON	\$31,437,350	\$7,437,112	\$2,579,759	\$1,573,220	\$11,018,933	\$2,262,030	\$1,085,758	\$57,394,162
HORRY	\$2,566,397,180	\$365,531,992	\$60,316,428	\$9,909,419	\$47,881,370	\$52,962,085	\$12,601,093	\$3,115,599,567
JASPER	\$140,254,080	\$27,126,660	\$17,222,243	\$4,355,278	\$21,930,448	\$6,498,860	\$0	\$217,387,569

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
KERSHAW	\$214,162,373	\$45,268,626	\$19,394,347	\$12,015,940	\$23,169,168	\$5,266,950	\$0	\$319,277,404
LANCASTER	\$436,606,740	\$61,904,993	\$31,755,063	\$3,589,850	\$21,931,955	\$10,024,395	\$2,735,660	\$568,548,656
LAURENS 55	\$78,359,180	\$19,762,656	\$12,139,547	\$5,675,050	\$11,590,818	\$4,847,760	\$1,329,050	\$133,704,061
LAURENS 56	\$39,156,610	\$8,640,018	\$5,124,563	\$6,352,425	\$9,543,790	\$1,749,430	\$680,650	\$71,247,486
LEE	\$23,299,990	\$6,262,997	\$905,314	\$2,585,310	\$5,065,280	\$1,405,890	\$0	\$39,524,781
LEXINGTON 1	\$530,549,070	\$96,455,692	\$23,102,900	\$16,821,180	\$51,242,420	\$16,841,580	\$2,171,811	\$737,184,653
LEXINGTON 2	\$217,123,500	\$42,528,070	\$41,785,320	\$15,678,570	\$27,166,660	\$21,312,300	\$989,593	\$366,584,013
LEXINGTON 3	\$40,532,730	\$8,042,520	\$406,740	\$1,769,160	\$6,151,533	\$1,871,360	\$319,862	\$59,093,905
LEXINGTON 4	\$29,250,450	\$7,234,100	\$2,165,440	\$2,112,790	\$5,907,660	\$759,300	\$131,295	\$47,561,035
LEXINGTON 5	\$482,330,410	\$78,111,950	\$5,630,650	\$4,450,800	\$46,423,780	\$13,431,500	\$1,754,505	\$632,133,595
MARION CNTY	\$50,737,161	\$11,892,321	\$1,281,071	\$2,189,205	\$10,378,192	\$2,535,850	\$1,866,107	\$80,879,907
MARLBORO	\$38,332,410	\$9,014,465	\$12,041,042	\$8,546,700	\$13,803,859	\$2,556,160	\$2,050,460	\$86,345,096
MCCORMICK	\$39,333,400	\$6,844,672	\$0	\$166,050	\$5,680,564	\$930,380	\$673,370	\$53,628,436
NEWBERRY	\$111,593,442	\$22,477,297	\$11,576,508	\$12,513,600	\$19,792,020	\$5,406,190	\$2,243,240	\$185,602,297
OCONEE	\$396,731,820	\$62,560,799	\$26,054,574	\$6,055,340	\$199,517,113	\$8,403,393	\$7,628,040	\$706,951,079
ORANGEBURG	\$182,233,280	\$40,076,263	\$21,424,754	\$17,486,450	\$51,468,567	\$8,839,804	\$4,203	\$321,533,321
PICKENS	\$506,416,488	\$73,394,593	\$23,339,681	\$4,306,710	\$54,033,850	\$13,273,590	\$4,935,657	\$679,700,569
RICHLAND 1	\$680,781,860	\$103,967,580	\$36,990,940	\$35,011,540	\$106,498,890	\$45,925,610	\$2,462,050	\$1,011,638,470
RICHLAND 2	\$505,938,350	\$88,289,180	\$14,157,030	\$11,458,890	\$30,066,900	\$17,641,530	\$1,594,700	\$669,146,580
SALUDA	\$38,384,740	\$9,438,535	\$370,815	\$3,162,060	\$5,113,250	\$1,084,110	\$1,676,047	\$59,229,557
SPARTANBURG 1	\$114,592,333	\$20,077,353	\$756,706	\$3,016,150	\$10,759,679	\$2,794,750	\$613,481	\$152,610,452
SPARTANBURG 2	\$231,322,247	\$39,287,374	\$12,536,221	\$14,015,620	\$13,184,760	\$5,668,820	\$1,691,173	\$317,706,215
SPARTANBURG 3	\$35,180,745	\$8,925,388	\$9,563,086	\$13,727,990	\$7,951,027	\$3,223,380	\$351,409	\$78,923,025
SPARTANBURG 4	\$49,430,709	\$9,783,261	\$7,195,775	\$6,423,200	\$9,177,385	\$1,500,170	\$418,799	\$83,929,299
SPARTANBURG 5	\$245,528,387	\$41,888,501	\$143,667,969	\$56,293,930	\$13,359,705	\$16,722,520	\$4,702,093	\$522,163,105
SPARTANBURG 6	\$242,588,095	\$37,360,817	\$41,722,911	\$30,892,900	\$24,312,011	\$15,985,160	\$1,764,414	\$394,626,308
SPARTANBURG 7	\$179,733,059	\$25,928,240	\$18,278,704	\$11,665,100	\$21,059,561	\$14,405,680	\$1,116,628	\$272,186,972
SUMTER	\$244,881,270	\$52,082,524	\$17,448,186	\$10,376,970	\$24,977,440	\$14,001,472	\$804,900	\$364,572,762
UNION	\$36,062,686	\$10,455,765	\$17,519,197	\$4,753,090	\$9,806,253	\$2,478,037	\$2,038,291	\$83,113,319
WILLIAMSBURG	\$50,409,330	\$14,119,334	\$26,027,624	\$1,238,832	\$13,099,853	\$2,924,300	\$2,624,256	\$110,443,529
YORK 1	\$85,672,268	\$17,769,302	\$4,031,771	\$4,550,370	\$12,889,155	\$2,877,560	\$338,904	\$128,129,330
YORK 2	\$223,334,416	\$36,692,870	\$2,082,726	\$2,063,790	\$163,975,114	\$3,201,045	\$1,007,944	\$432,357,905
YORK 3	\$447,567,569	\$62,997,075	\$42,475,027	\$15,140,362	\$20,631,554	\$22,880,660	\$1,580,281	\$613,272,528
YORK 4	\$478,628,536	\$63,269,886	\$40,512,241	\$10,158,800	\$16,805,133	\$15,107,055	\$1,274,073	\$625,755,724
<b>Total</b>	<b>\$23,774,815,305</b>	<b>\$3,443,385,633</b>	<b>\$1,849,656,019</b>	<b>\$708,174,525</b>	<b>\$2,178,259,624</b>	<b>\$798,729,021</b>	<b>\$138,757,283</b>	<b>\$32,891,777,411</b>

# 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 Liquor by the Drink (11%) Counties

**\$129,814,910**  
FY23 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

**\$113,360,519**  
FY23 Collections

# LOCAL OPTION PERMIT FOR SUNDAY BEER, WINE & ALCOHOLIC BEVERAGE SALES

*Effective as of November 2022*

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
Bamberg	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
Pickens	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
Dillon	Yes	Yes	Yes
Florence	Yes	Yes	Yes
Gaffney	Yes	Yes	Yes
Johnsonville	Yes	Yes	Yes
Lake City	Yes	Yes	Yes
New Ellenton	Yes	Yes	Yes
North Augusta	Yes	Yes	Yes
Sumter	Yes	Yes	Yes
Union	Yes	Yes	Yes



# 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. A retailer owes no tax if tobacco products are purchased from a licensed distributor.

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

<p>Enacted      1923          Statute      §12-21-610 to §12-21-810          Rate          See Above          Distribution   State General Fund - \$0.07                            Surtax - \$0.50                            SCDHEC, SCDHHS                            Medical University of SC</p>	<h1 style="margin: 0;">\$131,196,222</h1> <p style="margin: 0;">FY23 Collections</p>
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<b>COLLECTIONS BY MONTH – FY23</b>			
Month	Cigarettes	Cigarette Surtax	Other Tobacco Products
Jul – 22	\$1,201,553	\$8,710,788	\$1,137,718
Aug – 22	\$1,448,779	\$10,453,773	\$1,049,148
Sep – 22	\$1,292,156	\$9,353,884	\$1,124,373
Oct – 22	\$1,073,396	\$7,774,752	\$1,100,464
Nov – 22	\$1,029,947	\$7,443,883	\$1,082,189
Dec – 22	\$1,337,117	\$9,662,256	\$1,036,748
Jan – 23	\$1,241,928	\$9,011,137	\$1,081,561
Feb – 23	\$906,196	\$6,539,071	\$1,016,535
Mar – 23	\$890,798	\$6,442,041	\$1,025,396
Apr – 23	\$1,339,035	\$9,688,020	\$1,188,091
May – 23	\$1,119,946	\$8,103,835	\$1,090,799
Jun – 23	\$1,431,114	\$10,338,881	\$1,428,912
<b>Total</b>	<b>\$14,311,963</b>	<b>\$103,522,324</b>	<b>\$13,361,935</b>

# OTHER TAXES AND LICENSING

## BANK TAX

Any person engaging 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.

Enacted	1937
Statute	§12-11-10 to §12-11-60
Rate	4.5% of entire net income
Distribution	State General Fund

**\$95,031,726**  
FY23 Collections

## 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.

<b>License Type</b>	<b>License Fee</b>	<b>Entrance Fee</b>
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.

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, SCPRT, Commission on Minority Affairs

**\$6,617,184**  
FY23 Collections

## 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 license fee is equivalent to the highest fee for any machines owned or operated. Only one license is required no matter how many machines are owned or operated. The license is renewable on June 1 and expires May 31 two years later.

Enacted	1939	<b>\$1,260,535</b> FY23 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	<b>\$163,449,429</b> FY23 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 – FY23

County	Tax Collections	County	Tax Collections
Abbeville	\$254,390	Greenwood	\$1,171,216
Aiken	\$3,872,812	Hampton	\$176,323
Allendale	\$29,523	Horry	\$21,352,014
Anderson	\$4,492,230	Jasper	\$2,194,087
Bamberg	\$104,412	Kershaw	\$1,331,630
Barnwell	\$154,254	Lancaster	\$3,844,309
Beaufort	\$12,840,221	Laurens	\$1,181,411
Berkeley	\$10,465,148	Lee	\$85,387
Calhoun	\$182,480	Lexington	\$6,859,008
Charleston	\$23,841,485	Marion	\$195,979
Cherokee	\$1,271,914	Marlboro	\$210,617
Chester	\$652,106	McCormick	\$308,814
Chesterfield	\$437,263	Newberry	\$498,900
Clarendon	\$393,346	Oconee	\$2,424,227
Colleton	\$845,983	Orangeburg	\$873,933
Darlington	\$538,563	Pickens	\$3,429,880
Dillon	\$181,087	Richland	\$9,290,030
Dorchester	\$4,958,367	Saluda	\$211,488
Edgefield	\$467,433	Spartanburg	\$9,436,856
Fairfield	\$291,107	Sumter	\$1,333,486
Florence	\$2,033,585	Union	\$222,129
Georgetown	\$2,468,376	Williamsburg	\$42,094
Greenville	\$17,240,056	York	\$8,759,470
		<b>State Total:</b>	<b>\$163,449,429</b>

## 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
Statute	§44-56-410 to §44-56-495
Rate	See statute
Distribution	Special fund for environmental clean-up from dry cleaning operations

**\$799,565**  
FY23 Collections

## 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
Statute	§12-23-10 to §12-23-130 §12-28-2915
Rate	\$0.0005
Distribution	First \$20 million to Department of Commerce Excess over \$20 million to Department of Transportation

**\$29,538,470**  
FY23 Collections

## 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:** 911 charges may be imposed to fund an emergency telephone system (i.e., “911” systems) 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 SCDOR.

**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
Statute	Chapter 47 of Title 23
Rate	See statute
Distribution	39.8% - 911 System Operations 58.2% - System Maintenance 2% - Independent Auditor

**\$37,941,179**  
FY23 Collections

## 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 SCDOR 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

**\$22,673,529**  
FY23 Collections

## FOREST RENEWAL FEE

The Forest Renewal Fee is assessed on all primary forest products harvested from South Carolina and is paid by the processor of primary forest products. Processors are required to maintain product records for three fiscal years.

Enacted	1922	<b>\$620,040</b> FY23 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	<b>\$266,298,384</b> FY23 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 \$0.28 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.

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.

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	<b>\$1,060,359,170</b> FY23 Collections
Statute	§12-28-110 to12-28-2930	
Rate	\$0.2875/gallon	
Distribution	\$0.28 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	<b>\$1,172,637</b> FY23 Collections
Statute	§12-36-510	
Rate	\$20 or \$50 at time of application	
Distribution	State General Fund	

## SAVINGS AND LOAN TAX

Savings and loan 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. Associations are required to pay estimated tax.

Enacted	1957
Statute	§12-13-10 to 12-13-100
Rate	6% of net income
Distribution	State General Fund

**\$-326,189**

FY23 Collections

## SOLID WASTE EXCISE TAX

Retailers of tires and batteries as well as 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
Statute	§44-96-120 to 44-96-235
Rate	\$0.08 / gallon oil \$2.00 / tire \$2.00 / battery \$2.00 / white good
Distribution	Solid Waste Management Fund (Local Governments)

**\$13,294,645**

FY23 Collections