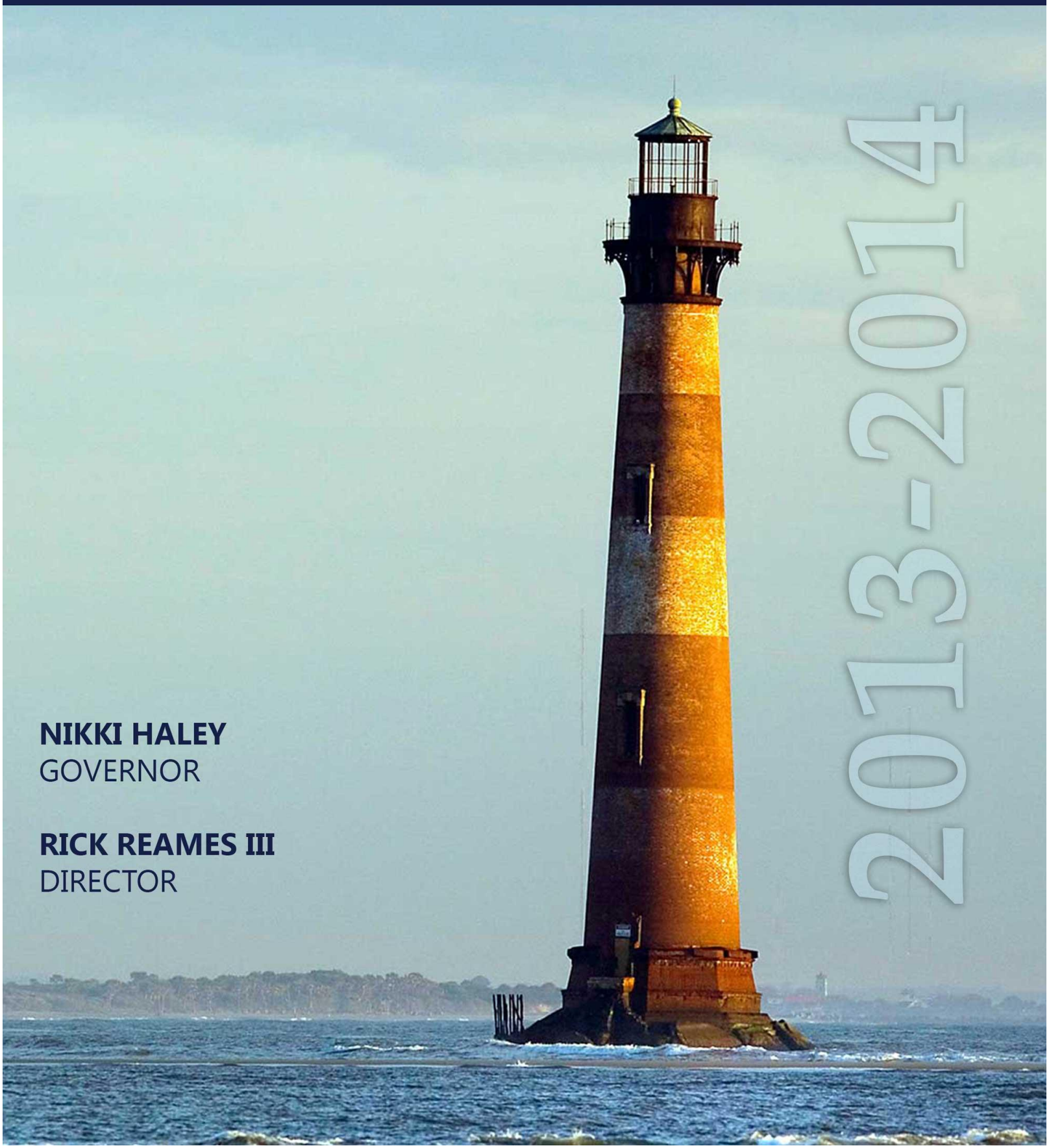
SOUTH CAROLINA DOR DEPARTMENT OF REVENUE

Annual Report

South Carolina Department of Revenue



2013-2014

NIKKI HALEY
GOVERNOR

RICK REAMES III
DIRECTOR

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1. AGENCY OVERVIEW

MISSION STATEMENT

The mission of the South Carolina Department of Revenue (SCDOR/Department/Agency) is to administer the revenue and regulatory laws of this State in a manner deserving the highest degree of public confidence in our integrity, effectiveness and fairness. The Department administers these duties with a focus on information security and the protection of taxpayer information.

VISION

The SCDOR strives to be an innovative and trustworthy service partner for all stakeholders.
To accomplish this vision, the SCDOR must:

- Understand and anticipate market needs and services
- Consistently provide timely, streamlined communication to our stakeholders
- Ensure functional security that balances enterprise risk management with quality, timely service
- Build and maintain meaningful, ongoing dialog with key stakeholders to provide benchmark service for the state
- Recruit, train, retain and reward employees who make a positive difference

CULTURE

A strong and healthy organizational culture will drive our efforts and lead to success for all stakeholders.
SCDOR strives to exemplify a culture that embodies:

- Visionary and innovative planning
- Proactive service-minded customer focus
- Vibrant two-way communication with our stakeholders, both inside and outside the agency
- Ownership of problems and accountability for solutions demonstrated through words and actions
- Collaboration among teams for everyday process improvement
- Commitment to enhancing and building employee skills and knowledge
- Empowered employees who make a positive difference and are recognized for their contributions
- Leadership that models integrity and collaboration across the agency to promote excellence
- Security

STRATEGIC ISSUES

Strategic issues are the major concerns and challenges we will address to achieve the vision, fulfill the mission and sustain the organizational culture that drives the ultimate success of the SCDOR.

Ensure continued ability to administer revenue and regulatory laws

- Opportunities for taxpayers to be able to file and pay easier
- Enhanced ability to reconcile and mine data
- Sustainable infrastructure
- Simplified processes for employees and taxpayers

- Increased compliance
- Increased security

Implement enterprise risk management

- Better recognition of both internal and external risks
- Better and more educated decisions
- Anticipation of consequences and impacts
- Increased employee awareness of risks
- Increased credibility and trust
- Identification and implementation of best practices

Recruit, train and retain a professional, capable workforce

- Enhanced service delivery
- Increased productivity
- Quicker problem recognition and problem solving
- Satisfied employees
- Next generation leadership

Understand, anticipate and respond to market needs

- Increased compliance
- Improved customer service
- Increased goodwill

Ensure functional security

- More knowledgeable users
- Greater risk recognition
- Protection of taxpayer data and privacy while remaining operational
- Minimizing the chance and scope of future breaches
- Maintenance of trust

Manage and build relationships with key external stakeholders

- Meaningful conversations
- Increased support for issues and requests
- Fewer irate constituents
- Increased trust

Ensure streamlined and timely two-way communications with employees and taxpayers

- More informed employees and taxpayers
- Increased taxpayer compliance
- Enhanced trust and credibility
- Improvement of processes
- More open and productive communication with stakeholders
- Decreased mistakes, phone calls, notices, correspondence
- Greater sense of ownership by employees
- Greater sense of stability by employees

ABOUT

In concert with our mission, the Department collects approximately 93% of the state's general fund. Total annual net collections by the Department amount to $9.8 billion through all of our collection and enforcement activities from the taxes we administer and other collection activities for which we are responsible.

The SCDOR plays a major role in the state budget process. The Director represents the SCDOR, in an ex-officio capacity, at meetings of the South Carolina Revenue and Fiscal Affairs Office (RFA). The RFA is dependent on information provided by the SCDOR in formulating budget estimates for purposes of developing guidelines for the General Assembly and the Governor to establish the state budget.

The Department is at all meetings of legislative committees related to budget activities. The Director addresses meetings of these legislative committees to explain and help formulate budget policies related to revenue collections.

Further, the SCDOR is instrumental in bringing new businesses and encouraging existing businesses to expand within South Carolina. Along with the SC Department of Commerce (DOC), the SCDOR is closely involved in enhancing economic development in this State. The Director is a member of the Coordinating Council for Economic Development and acting Chairman of the Enterprise Program of the Coordinating Council for Economic Development.

The SCDOR administers most of the tax credit programs in this State and, therefore, is often required to be present at meetings and presentations when new businesses are considering locating in this State. The SCDOR is responsible for administering the job tax credit, the economic impact zone investment tax credit, the corporate moratorium, the special allocation and apportionment of income program, the fee-in-lieu of taxes program and the license tax credit for utilities, among other credits and incentives. The Department, in cooperation with the Commerce Department, administers the job development credit (JDC) audit program.

YEAR IN REVIEW

Goal 1: Maximized Compliance and Collections

- Established an agency wide strategic plan
- Increased electronic filing for all taxes
- Utilized and strengthened partnerships with external stakeholders

Goal 2: Improved Customer Service Relations with Taxpayers

- Improved response time
- Enhanced taxpayer communications

Goal 3: Protected Taxpayer Information

- Established a mandatory security awareness training program for all employees and contractors
- Established disaster recovery and business continuity plans
- Ensured compliance with security requirements
- Continued to enhance security landscape

Goal 4: Developed and Retained a Competent, Productive, and Satisfied Workforce

- Capitalized on opportunities for training, mentoring, and leadership development
- Expanded employee recognition throughout the agency
- Established a culture of wellness

Source: SC Department of Revenue Accountability Report 2013-2014

TAXPAYER BILL OF RIGHTS

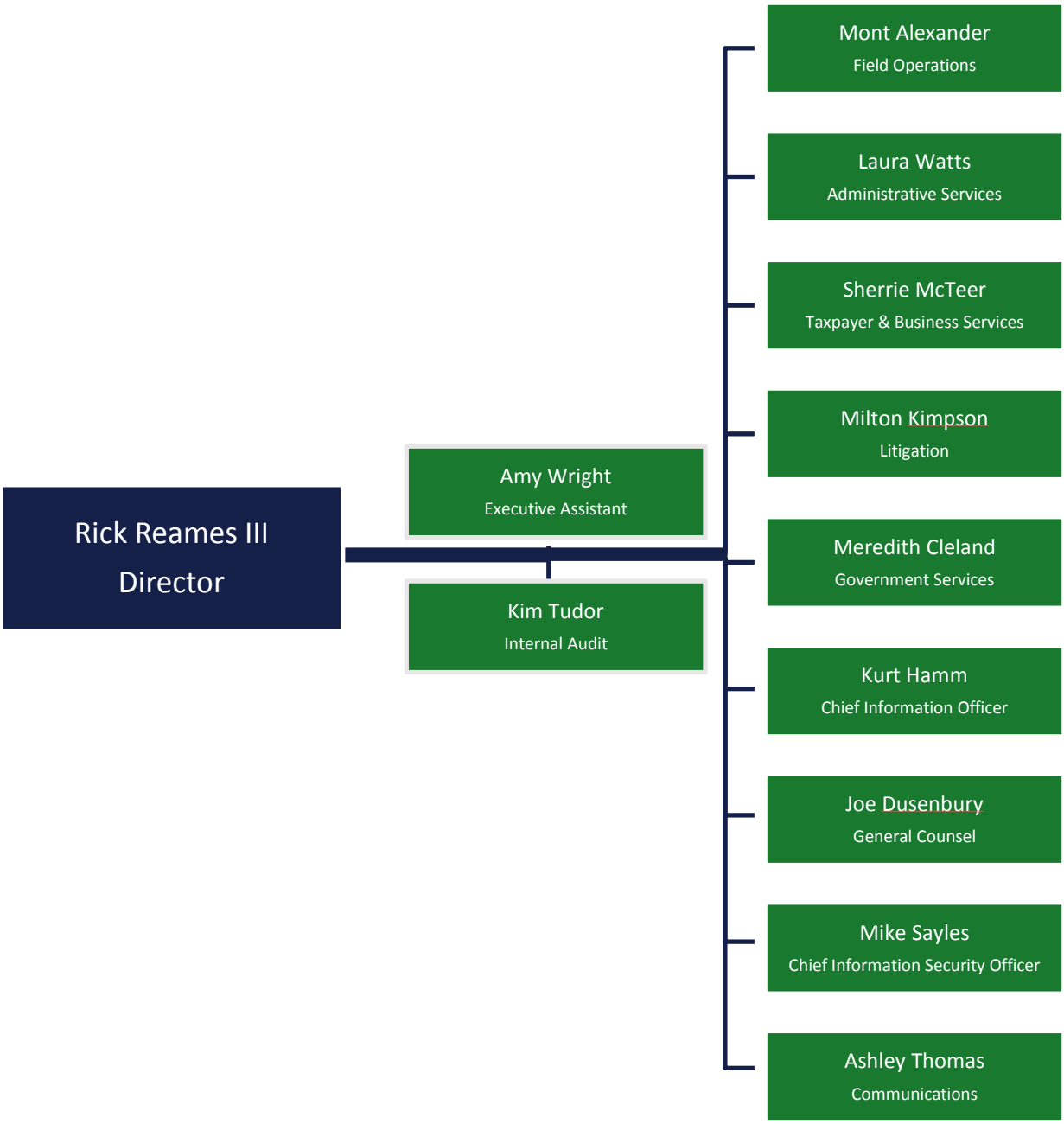
The Taxpayers' Bill of Rights gives taxpayers certain rights when dealing with the South Carolina Department of Revenue.
A taxpayer has the right to:

- Apply for assistance from the Taxpayers' Rights Advocate within the SCDOR. The Taxpayers' Rights Advocate is responsible for the resolution of taxpayer complaints and problems.
- Request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- Prompt and courteous service from SCDOR employees in all dealings with the SCDOR.
- Request and receive written information guides which explain in simple and non-technical language the appeal procedures and remedies as a taxpayer.
- Receive notices that contain a description of the basis for identification of amounts of any tax, interest and penalties due.

For additional information about the Taxpayers' Bill of Rights, contact the Taxpayers' Rights Advocate:

Phone: (803) 898-5444
Mail: Taxpayers' Rights Advocate
SC Department of Revenue
P.O. Box 125
Columbia, SC 29214

SCDOR ORGANIZATION CHART



TAXPAYER SERVICE CENTERS

The South Carolina Department of Revenue is ready to assist you at six locations around the state:

Columbia Service Center	300A Outlet Pointe Boulevard Columbia, SC 29214 Phone: (803) 898-5000 Fax: (803) 896-1129
Charleston Service Center	2 South Park Circle Suite 100 Charleston, SC 29407 Phone: (843) 852-3600 Fax: (843) 556-1780
Florence Service Center	1452 West Evans Street Florence, SC 29502 Phone: (843) 661-4850 Fax: (843) 662-4876
Greenville Service Center	545 North Pleasantburg Drive Edgefield Building, 3rd Floor Greenville, SC 29607 Phone: (864) 241-1200 Fax: (864) 232-5008
Myrtle Beach Service Center	1330 Howard Parkway Myrtle Beach, SC 29588 Phone: (843) 839-2960 Fax: (843) 839-2964
Rock Hill Service Center	454 South Anderson Road Business and Technology Center Suite 202 Rock Hill, SC 29731 Phone: (803) 324-7641 Fax: (803) 324-8289

2. REVENUE COLLECTIONS BY TYPE

Of the statewide General Fund Revenue Collections, the SCDOR collected approximately 93% of the total. The tables below depict both the SCDOR collected General Fund and Allocated Fund's Revenue Collections for Fiscal Year 2013/2014.

FY 2014 GENERAL FUND COLLECTIONS

Revenue Source	FY 2013-2014	FY 2012-2013	Difference	Change
Sales and Use Tax	$2,488,768,946	$2,423,678,249	$65,090,697	2.69%
Casual Excise Tax	12,164,672	19,353,285	-7,188,613	-37.14%
Individual Income Tax	2,924,546,382	2,844,902,567	79,643,815	2.80%
Corporate Income Tax	288,201,823	351,082,106	-62,880,283	-17.91%
Subtotal-General Fund Revenues	**$5,713,681,823**	**$5,639,016,207**	**$74,665,616**	**1.32%**
Admissions Tax	25,308,730	25,408,027	-99,297	-0.39%
Aircraft Tax	4,233,944	4,404,948	-171,004	-3.88%
Alcoholic Liquors Tax	66,042,306	64,121,523	1,920,783	3.00%
Bank Tax	33,106,653	34,104,685	-998,032	-2.93%
Beer and Wine Tax	101,970,170	100,951,408	1,018,762	1.01%
Bingo Tax	2,989,341	2,977,909	11,432	0.38%
Tobacco Tax	26,317,949	27,540,899	-1,222,950	-4.44%
Car/Heavy Equipment Rental Tax	2,699,197	2,555,923	143,274	5.61%
Coin Operated Devices Tax	1,124,811	1,402,113	-277,302	-19.78%
Controlled Substance Tax	347	669	-322	-48.21%
Corporate License Tax	95,139,472	74,208,378	20,931,094	28.21%
Documentary Stamp Tax	34,023,442	28,512,306	5,511,136	19.33%
Electric Power Tax	27,493,952	26,831,396	662,556	2.47%
Private Car Lines Tax	3,592,402	3,638,486	-46,084	-1.27%
Retailer's License Fee	750,642	809,095	-58,453	-7.22%
Savings and Loan Tax	2,008,669	3,074,066	-1,065,397	-34.66%
Wine Shippers License	20,000	149,300	-129,300	-86.60%
Subtotal-All Other Revenues	**$426,822,027**	**$400,691,131**	**$26,130,896**	**6.52%**
Total General Fund Revenues	**$6,140,503,850**	**$6,039,707,338**	**$100,796,512**	**1.67%**

FY 2014 ALLOCATED FUNDS

Revenue Source	FY 2013-2014	FY 2012-2013	Difference	Change
Accommodations Tax-Counties	$56,090,912	$51,313,777	$4,777,135	9.31%
Admissions Tax- Counties	1,036,785	968,054	68,731	7.10%
Admissions Tax- Wildlife	36,453	36,613	-160	-0.44%
Admissions Tax- Commerce	1,036,785	968,054	68,731	7.10%
Admissions Tax- SC Film Commission	6,673,498	6,671,789	1,709	0.03%
Alcohol Beverage Local Option Permit	5,178,528	$4,681,589	496,939	10.61%
Bingo Tax - Commission for Minority Affairs	131,000	131,000	0.00	0.00%
Bingo Tax - Division on Aging	1,548,000	1,548,000	0.00	0.00%
Bingo Tax - Parks, Recreation and Tourism	704,610	735,309	-30,699	-4.17%
Bingo Tax - Charities	1,886,105	1,803,194	82,911	4.60%
Casual Excise Expend Wildlife	121,802	120,603	1,199	0.99%
Catawba Tribal Tax	175,983	55,584	120,399	216.61%
Cigarette Surtax	132,495,239	138,140,969	-5,645,730	-4.09%
Documentary Stamp Tax - Allocated	24,950,523	20,909,024	4,041,499	19.33%
Dry Cleaning Facility Fees	1,059,740	1,105,698	-45,958	-4.16%
Education Improvement Fund	639,342,450	610,486,432	28,856,018	4.73%
Environmental Impact Fee DHEC	18,064,410	17,749,091	315,319	1.78%
Forest Renewal Tax Forestry Comm.	976,549	981,478	-4,929	-0.50%
Gasoline Revenue	545,473,681	535,158,744	10,314,937	1.93%
Indigent Care Fund	255,889,516	264,060,808	-8,171,292	-3.09%
Local Option Sales Tax	825,375,879	744,114,398	81,261,481	10.92%
Motor Carrier Property Tax	13,837,483	14,149,563	-312,080	-2.21%
Petroleum Inspection Fee	9,043,127	8,881,306	161,821	1.82%
Property Tax Relief - Corporate	43,039,292	35,588,537	7,450,755	20.94%
Property Tax Relief - Income	501,174,678	513,572,465	-12,397,787	-2.41%
Public Utility Assessments	10,580,631	10,574,910	5,721	0.05%
Re-Development Authority	9,138,034	9,000,150	137,884	1.53%
Sales Homestead Exemption Fund	578,150,946	552,723,550	25,427,396	4.60%
Sales Tax Aviation Fuel	1,708,152	2,436,565	-728,413	-29.90%
Solid Waste Excise Tax	8,759,275	8,359,513	399,762	4.78%
911 Access	28,076,353	26,790,319	1,286,034	4.80%
SLED Inspection Fees	2,519,263	2,907,689	-388,426	-13.36%
State Rural Infrastructure Fund	23,092,521	20,244,909	2,847,612	14.07%
Allocated Funds	**$3,747,368,203**	**$3,606,969,684**	**$140,398,519**	**3.89%**
Total Revenue Collections	**$9,887,872,053**	**$9,646,677,022**	**$241,195,031**	**2.50%**

Note: All figures on report reflect totals on SCDOR's Taxpayer Accounting System and have not been reconciled to the Comptroller General's official year-end figures.

3. INDIVIDUAL INCOME TAX

South Carolina's income tax follows the federal income tax laws. South Carolina generally accepts the adjustments, exemptions and most deductions allowed on your federal return. Your federal taxable income is the starting point in determining your state income tax liability.

You may be required to file a South Carolina income tax return if you earn income in South Carolina and are required to file a federal return. Even if you are not required to file a federal return and you have taxes withheld from your wages, you should file a state income tax return in order to obtain a refund.

For calendar year taxpayers, individual income tax returns are due on April 15 of each year.

You may have to pay estimated tax payments on income that is not subject to withholding such as self-employment, interest or prizes, or if enough tax is not being withheld from your salary, pension or other income.

Enacted:	1927
Statute:	Title 12, Chapter 6
Rate:	3% to 7%
Distribution:	State General Fund
FY 13-14 Collections:	$2,924,546,382

STATE COMPARISON OF INDIVUDIAL INCOME TAXES

AS OF JANUARY 1, 2013

State	Federal Deductibility	Tax Rates (%)	Number of Brackets	Standard Deduction		Personal Exemptions	
				Single	Joint	Single	Dependents
Alabama (a, f)	Yes	2.0 - 5.0	3	$2,500(b)	$7,500(b)	$1,500	$1,000 (b)
Alaska	n.a.	None	None	n.a	n.a.	n.a.	n.a.
Arizona (a)	No	2.59 - 4.54	5	$4,833	$9,665	$2,100	$2,300(g)
Arkansas (d, e)	No	1.0 - 7.0	6	$2,000	$4,000	$23 (r)	$23(r)
California (a, e)	No	1.0 – 13.3	10	$3,841	$7,682	$102 (r, s)	$321 (r, s)
Colorado	No	4.63	1	n.a.	n.a.	n.a.	n.a.
Connecticut (a, t)	No	3.0 - 6.7	6	n.a.	n.a.	$13,500 (u)	$0
Delaware (v)	No	2.2 - 6.75	6	$3,250	$6,500	$110 (r)	$110 (r)
Florida	No	None	None	n.a.	n.a.	n.a.	n.a.
Georgia	No	1.0 - 6.0	6	$2,300	$3,000	$2,700	$3,000
Hawaii (w)	No	1.4 - 11.0	12	$2,200	$4,400	$1,144	$1,144
Idaho (e)	No	1.6 -7.4	7	$5,950	$11,900	$3,800	$3,800
Illinois	No	5.0	1	n.a.	n.a.	$2,100	$2,100
Indiana	No	3.40	1	n.a.	n.a.	$1,000	$1,500 (x)
Iowa (f)	Yes	0.36 - 8.98	9	$1,900	$4,670	$40 (a)(r)	$40 (a)(r)
Kansas	No	3.0 - 4.9	3	$3,000	$9,000	$2,250	$2,250
Kentucky (a)	No	2.0 - 6.0	6	$2,290	$2,290	$20 (r)	$20 (r)
Louisiana (f)	Yes	2.0 - 6.0	3	n.a.	n.a.	$4,500 (n)	$1,000
Maine (e)	No	6.5 - 7.95	2	$6,100	$10,150	$3,900	$2,850 (a)
Maryland (a)	No	2.0 - 5.75	8	$2,000 (o)	$4,000 (o)	$3,200 (y)	$3,200 (y)
Massachusetts (a)	No	5.25	1	$0	n.a.	$4,400	$1,000
Michigan	No	4.25	1	n.a.	n.a.	$3,950 (z)	n.a.
Minnesota	No	5.35 - 7.85	3	$5,950 (p)	$11,900 (p)	$3,800 (p)	$3,800 (p)
Mississippi (a)	No	3.0 - 5.0	3	$2,300	$4,600	$6,000	$1,500
Missouri (f)	Yes (k)	1.5 - 6.0	10	$6,100	$12,200	$2,100	$1,200
Montana (a, e, f)	Yes (k)	1.0 - 6.9	7	$4,200(aa)	$8,400(aa)	$2,240	$2,240
Nebraska	No	2.56 - 6.84	4	$6,100	$12,200	$126 (r)	$126 (r)
Nevada	No	None	None	n.a.	n.a.	n.a.	n.a.
New Hampshire (c)	No	5.0	1	n.a.	n.a.	$2,400	n.a.
New Jersey	No	1.4 - 8.97	6	n.a.	n.a.	$1,000	$1,500
New Mexico	No	1.7 - 4.9	4	$6,100	$12,200	$3,900	$3,900
New York	No	4.0 - 8.82	8	$7,500(gg)	$15,000(gg)	n.a.	$1,000
North Carolina	No	6.0 - 7.75	3	$3,000	$6,000	$2,500 (q)	$2,500 (q)
North Dakota (e)	No	1.51- 3.99	5	$6,100(bb)	$12,200(bb)	$3,900(bb)	$3,900(bb)
Ohio (a, e)	No	0.587 - 5.925	9	n.a.	n.a.	$1,700	$1,700
Oklahoma (a)	No	0.5 - 5.25 (cc)	7	$5,950 (p)	$11,900 (p)	$1,000	$1,000
Oregon (a,e, f, j)	Yes (k)	5.0 – 9.9	4	$2,025	$4,055	$188 (r)	$188 (r)
Pennsylvania	No	3.07(hh)	1	$0	n.a.	n.a.	n.a.
Rhode Island (e)	No	3.75 - 5.99	3	$8,000 (dd)	$16,000 (dd)	$3,750(dd)	$3,750(dd)
South Carolina (e)	No	0.0 - 7.0	6	$6,100 (p)	$ 12,200(p)	$3,900 (p)	$3,900 (p)
South Dakota	No	None	None	n.a.	n.a.	n.a.	n.a.
Tennessee (c)	No	6.0	1	n.a.	n.a.	$1,250	n.a.
Texas	No	None	None	n.a.	n.a.	n.a.	n.a.
Utah (e)	No	5.0	1	(L)	(L)	$2,850	$2,850
Vermont (ii)	No	3.55 - 8.95	5	$6,100 (p)	$12,200 (p)	$3,900 (p)	$3,900 (p)
Virginia (a)	No	2.0 - 5.75	4	$3,000	$6,000	$930	$930
Washington	No	None	None	n.a.	n.a.	n.a.	n.a.
West Virginia (a)	No	3.0 - 6.5	5	n.a.	n.a.	$2,000	$2,000
Wisconsin (e)	No	4.6 - 7.75	5	$9,930 (m)	$17,880 (m)	$700	$700
Wyoming	No	None	None	n.a.	n.a.	n.a.	n.a.
D.C.	No	4.0 - 8.95	4	$2,000	$4,000	$1,675	$1,675

Source: *Tax Foundation,* www.taxfoundation.org

STATE COMPARISON OF INDIVIDUAL INCOME TAXES

Footnotes:

(a) 2012 tax information

(b) For single taxpayers with AGI below $20,000, the standard deduction is $2,500. This standard deduction amount is reduced by $25 for every additional $500 of AGI, not to fall below $2,000. For Married Filing Joint taxpayers with AGI below $20,000, the standard deduction is $7,500. This standard deduction amount is reduced by $175 for every additional $500, not to fall below $4,000. For all taxpayers claiming a dependent with AGI below $20,000, the dependent exemption is $1,000. This amount is reduced to $500 per dependent for taxpayers with AGI above $20,000 and below $100,000. For taxpayers with over $100,00 AGI, the dependent exemption is $300 per dependent.

(c) Applies to interest and dividend income only.

(d) Rates apply to regular tax table. A special tax table is available for low income taxpayers that reduces their tax payments.

(e) Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year.

(f) These states allow some or all of federal income tax paid to be deducted from state taxable income.

(g) Ariz. Rev. Stat. Ann. § 43-1023 (2012).

(h) Local rates are excluded; 14 states have county or city level income taxes. In each of these states the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction, is: 0.19% in Ala.; 0.06% in Ark.; 0.16% in Del.; 1.16% in Ind.; 0.3% in Iowa.; 0.76% in Ky.; 2.98% in Md.; 0.44% in Mich.; 0.12% in Mo.; 0.09% in N.J.; 1.7% in N.Y.; 1.82% in Ohio; 0.36% in Ore.; and 1.25% in Pa (weighted local rates are from Tax Foundation Background Paper, No. 60, "2011 State Business Tax Climate Index").

(j) Oregon's two additional tax brackets retroactive to January 1, 2009 expired December 31, 2011. For 2012, the 10.8% rate will drop to 9.9%, and the top bracket will be eliminated.

(k) Deduction is limited to $10,000 for joint returns and $5,000 for individuals in Missouri and Montana, and to $5,950 in Oregon.

(l) The standard deductions is taken in the form of a nonrefundable credit of 6% of the federal standard or itemized deduction amount, excluding the deduction for state or local income tax. This credit phases out (in 2012) at 1.3 cents per dollar above $13,029 of AGI ($26,058 for married couples). For 2012 the federal standard deduction is $5,950 for single filers and $11,900 for joint filers. For 2013, the federal standard deduction is $6,100 for single filers and $12,200 for couples. The personal exemption was $3,800 in 2012 and $3,900 in 2013.

(m) The standard deduction phases out by 12% at $14,069 for single and 19.778% at $17,880 for married filing joint. The standard deduction phases out to zero at $97,069 for single, $110,493 for joint.

(n) Standard deduction and personal exemptions are combined: $4,500 for single and married filing separately; $9,000 married filing jointly and head of household.

(o) The standard deduction is 15 percent of income with a minimum of $1,500 and a cap of $2,000 for single filers, married filing separately filers and dependent filers earning more than $13,333. The standard deduction is a minimum of $3,000 and capped at $4,000 for married filing jointly filers, head of households filers and qualifying widowers earning more than $26,667.

(p) Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.

(q) Federal taxable income (AGI less all deductions and exemptions) is the starting point for determining North Carolina taxable income. North Carolina permits exemptions of $2,500 (passed down to $2,000 above AGI of $60,000 ($100,000 MFJ). Filers must make an adjustment on the North Carolina return for the difference in the NC and federal personal exemption. For tax year 2012 single filers with income less than $60,000 ($100,000 for married filing jointly) must add $1,300 to their taxable income. If the filer's income is over the applicable threshold $1,800 must be added to their taxable income.

(r) Tax Credit

(s) Exemption credits phase out for single taxpayers by $6 for each $2,500 of AGI above $169,730 and for MFJ by $12 for each $2,500 of AGI above $339,464. The credit cannot be reduced to below zero.

(t) Connecticut has a complex set of phase-out provisions. For each single taxpayer whose Connecticut AGI exceeds $56,500, the amount of the taxpayer's Connecticut taxable income to which the 3% tax rate applies shall be reduced by $1,000 for each $5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds said amount. Any such amount will have a tax rate of 5% instead of 3%. Additionally, each single taxpayer whose Connecticut AGI exceeds $200,000 shall pay an amount equal to$75 for each $5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds $200,000, up to a maximum payment of $2,250. For each MFJ taxpayer whose Connecticut AGI exceeds $100,500, the amount of the taxpayer's Connecticut taxable income to which the 3% tax rate applies shall be reduced by $2,000 for each $5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds said amount. Any such amount of Connecticut taxable income to which, as provided in the preceding sentence, the 3% tax rate does not apply shall be an amount to which the 5% tax rate shall apply. For each MFJ taxpayer whose Connecticut AGI exceeds $400,000 dollars shall pay, in addition to the amount above, an amount equal to $150 for each $10,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds $400,000, up to a maximum payment of $4,500. Conn. Gen. Stat. § 12-700 (2012).

(u) Connecticut taxpayers are also given a personal tax credit based upon certain income constraints, which completely phases out by $1,000 for every $1,000 of AGI over $27,000.

(v) In addition to the personal income tax rates, Delaware imposes a tax on lump-sum distributions.

(w) Additionally, Hawaii allows any taxpayer, other than a corporation, acting as a business entity in more than one state who is required by this chapter to file a return may elect to report and pay a tax of .5 per cent of its annual gross sales (1) where the taxpayer's only activities in this State consist of sales; and (2) who does not own or rent real estate or tangible personal property; and (3) whose annual gross sales in or into this State during the tax year is not in excess of $100,000. Haw. Rev. Stat. § 235-51 (2012).

(x) $1,000 is a base exemption. If dependents meet certain conditions, can take an additional $1,500 exemption for each.

(y) The exemption amount has the following phase out schedule: If AGI is above $100,000 but below $125,000-exemption is $1,600; if AGI is above $125,000 but below $150,000-exemption is $800; if AGI is above $150,000-no exemption.

(z) Michigan Legislature attempted to phase out personal exemption, but the attempt was declared unconstitutional by Michigan Supreme Court. (Docket No. 143157).

(aa) Montana filers' standard deduction is 20% of AGI. For single taxpayers, the deduction must be between $1860-$4,200. For married taxpayers, the deduction must be between $3,720-$8,400.

(bb) Federal Taxable income is the starting point for North Dakota, so the federal standard deduction and exemptions are built-in.

(cc) The 5.25% rate is contingent upon the determination required to be made by the State Board of Equalization under Okla. Stat. tit. 68, § 2355.1A (otherwise the rate would be 5.5%). For 2012, the Board approved the rate of 5.25%.

(dd) The phase-out range for the personal exemption and deduction is $192,900-$207,950. The exemptions and deductions are completely phased-out at an modified Federal of AGI of $207,950.

(ee) These are the rates listed on the estimated 2013 tax form. There is also a Additional Tax in Nebraska in 2013 on adjusted gross income over $250,000 for a single taxpayer, $300,000 for a married and filing jointly taxpayer, $150,000 for a married and filing separately, and $275,000 for a head of the household. There are four brackets in each schedule.
http://www.revenue.ne.gov/tax/current/f_1040nes_2013.pdf

(ff) Section 601(d-1) imposes a temporary supplemental tax for tax years beginning after 2011 and before 2015. The supplemental tax applies to taxpayers whose adjusted gross income exceeds $100,000. It will be indexed by the cost of living percentage adjustments for tax years 2013 and 2014.

(gg) Standard deduction will be indexed by a cost of living percentage adjustment pursuant to section 614 of the Tax Law for tax years 2013 and 2014. For tax years 2015 and after, the standard deduction will be fixed at the amount allowable in tax year 2014.

(hh) this is the expected tax rate for 2013 according to the instructions for estimating PA personal income tax.

(ii) The 2013 preliminary tax schedule brackets are referenced here. The brackets are adjusted annually for inflation and are subject to change.

Source: *Tax Foundation, www.taxfoundation.org*

INDIVIDUAL INCOME TAX RETURNS BY COUNTY

Tax Year 2013

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,161	19,835	$171,734,210	$9,342,775
Aiken	64,803	135,700	1,803,520,699	89,843,101
Allendale	3,071	6,473	36,094,590	1,988,919
Anderson	72,089	153,928	1,735,933,280	100,848,159
Bamberg	4,927	10,367	76,418,159	4,310,558
Barnwell	7,778	16,863	150,193,846	7,824,566
Beaufort	67,722	137,065	2,233,849,767	128,741,619
Berkeley	68,904	143,907	1,779,425,391	102,686,146
Calhoun	4,767	9,765	102,555,695	6,473,620
Charleston	166,301	314,401	6,036,818,875	372,191,814
Cherokee	20,086	43,145	367,265,721	18,530,351
Chester	12,103	25,409	212,902,315	10,131,707
Chesterfield	15,919	34,118	283,892,587	13,866,673
Clarendon	11,612	24,151	176,560,529	9,790,781
Colleton	14,922	31,347	241,471,670	13,326,642
Darlington	25,371	53,418	583,159,918	33,974,260
Dillon	11,341	24,744	159,011,604	8,261,785
Dorchester	56,427	119,867	1,502,026,121	87,109,269
Edgefield	7,649	16,236	174,883,481	8,024,008
Fairfield	9,030	18,010	171,901,463	9,272,444
Florence	55,706	116,646	1,334,198,262	79,149,923
Georgetown	24,785	49,972	608,446,984	36,431,384
Greenville	202,420	428,503	6,580,511,668	398,937,998
Greenwood	27,186	58,746	585,583,429	34,079,705
Hampton	7,279	15,467	126,913,064	7,172,407
Horry	126,104	242,502	2,438,404,235	137,649,115
Jasper	7,801	15,980	154,600,275	6,940,429
Kershaw	25,563	53,589	598,654,250	33,909,012
Lancaster	29,195	62,336	705,971,737	27,537,824
Laurens	23,421	49,940	443,712,791	24,895,711
Lee	5,926	12,188	78,482,221	4,314,699
Lexington	111,168	231,407	3,273,177,011	194,896,519
McCormick	3,729	7,299	63,833,127	2,870,848
Marion	12,119	24,911	156,812,795	8,322,087
Marlboro	9,554	20,265	128,587,624	6,039,238
Newberry	15,262	32,657	311,767,046	17,593,594
Oconee	29,345	61,090	784,864,437	44,546,363
Orangeburg	34,326	69,975	564,515,375	31,673,896
Pickens	45,192	94,413	1,168,339,939	66,886,919
Richland	158,011	308,838	4,538,743,431	274,566,519
Saluda	6,800	16,138	117,649,646	6,224,477
Spartanburg	115,195	246,022	2,844,073,862	164,133,686
Sumter	40,054	84,109	730,967,817	41,483,783
Union	10,226	21,368	168,323,811	8,856,345
Williamsburg	11,562	23,898	160,657,183	8,607,231
York	98,300	212,096	3,256,469,750	118,931,074
Out of Country	3,340	4,673	52,628,781	3,366,687
Out of State	251,410	547,575	4,747,823,981	286,608,977
Unknown	427	923	22,209,458	1,519,734
Total	**2,145,389**	**4,452,275**	**$54,746,543,911**	**$3,114,685,381**

INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY

TAX YEAR 2013

Tax Liability	Number of Returns	Percent of Total	State Income Tax Liability	Percent of Total
$0.00	920,776	42.91%	$(8,562,809)	0.27
$0.01-$25	39,142	1.82	464,029	0.01
$26-$50	36,276	1.69	1,343,525	0.04
$51-$75	32,284	1.5	1,996,827	0.06
$76-$100	27,837	1.29	2,394,015	0.07
$101-$125	21,983	1.02	2,457,485	0.07
$126-$150	22,468	1.04	3,076,592	0.09
$151-$200	40,859	1.9	7,101,982	0.22
$201-$250	32,286	1.5	7,187,560	0.23
$251-$300	31,333	1.46	8,540,670	0.27
$301-$400	54,998	2.56	19,081,079	0.61
$401-$500	43,450	2.02	19,519,350	0.62
$501-$600	38,315	1.78	20,996,303	0.67
$601-$700	34,201	1.59	22,201,747	0.71
$701-$800	32,189	1.5	24,063,623	0.77
$801-$900	32,604	1.51	27,664,218	0.89
$901-$1,000	29,178	1.36	27,711,405	0.89
$1,001-$1,250	68,499	3.19	76,933,283	2.47
$1,251-$1,500	59,708	2.78	81,877,946	2.63
$1,501-$2,000	101,068	4.71	175,682,971	5.65
$2,001-$2,500	79,469	3.7	177,926,794	5.72
$2,501-$3,000	63,062	2.93	172,783,679	5.56
$3,001-$4,000	91,860	4.28	318,557,003	10.25
$4,001-$5,000	60,792	2.83	271,376,142	8.73
$5,001-$7,500	77,373	3.6	467,568,236	15.05
$7,501-$9,999	30,783	1.43	264,118,476	8.5
OVER $10,000	42,596	1.98	912,060,441	29.36
Total	**2,145,389**	**100%**	**$3,106,122,572**	**100%**

INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS

TAX YEAR 2013

State Taxable Income Class	Number of Returns	Number of Exemptions	Total State Taxable Income (as claimed)	State Tax Amount	State Tax Credits (as claimed)	State Tax Liability (tax credits)	State Tax Liability (as allowed)
$0	728,850	1,516,619	$(34,152,499)	$44,487,076	$7,691,342	$36,795,734	$41,694,536
$1-$1,000	68,785	126,747	31,715,025	756,203	427,613	328,590	713,592
$1,001-$2,000	54,414	99,013	80,864,154	737,566	458,431	279,135	684,859
$2,001-$3,000	48,651	89,178	121,202,253	678,047	489,355	188,692	618,611
$3,001-$4,000	44,296	81,439	154,676,761	1,696,184	551,490	1,144,694	1,534,667
$4,001-$5,000	41,897	77,528	188,280,229	3,136,776	563,228	2,573,548	2,863,387
$5,001-$6,000	39,202	72,841	215,318,054	4,273,583	598,257	3,675,326	3,906,941
$6,001-$7,000	36,454	67,815	236,653,365	4,977,389	665,809	4,311,580	4,485,948
$7,001-$8,000	35,208	65,220	263,885,083	6,370,130	717,424	5,652,706	5,775,933
$8,001-$9,000	33,992	63,240	288,602,395	7,545,385	760,121	6,785,264	6,861,488
$9,001-$10,000	32,145	59,784	305,294,769	8,667,020	828,750	7,838,270	7,898,377
$10,001-$11,000	30,733	56,688	322,630,503	9,848,937	800,706	9,048,231	9,089,346
$11,001-$12,001	29,365	54,457	337,547,297	10,965,227	819,912	10,145,315	10,173,899
$12,001-$13,000	28,046	52,684	350,394,543	12,213,382	911,916	11,301,466	11,321,875
$13,001-$14,000	26,935	50,422	363,503,639	13,215,981	946,101	12,269,880	12,282,968
$14,001-$15,000	25,824	48,005	374,376,850	14,465,363	986,024	13,479,339	13,491,295
$15,001-$20,000	114,664	213,045	1,998,157,189	87,600,291	5,703,349	81,896,942	81,945,922
$20,001-$25,000	96,553	182,092	2,166,171,303	108,124,887	6,876,149	101,248,738	101,292,912
$25,001-$35,000	151,326	297,437	4,497,069,763	247,492,593	16,417,522	231,075,071	231,164,442
$35,001-$50,000	153,558	333,125	6,434,259,970	383,071,610	28,696,613	354,374,997	354,523,423
$50,001-$75,000	146,985	361,836	8,987,396,590	568,753,731	47,306,168	521,447,563	521,698,249
$75,001-$100,000	74,401	197,813	6,403,079,309	421,025,771	35,852,036	385,173,735	385,332,052
$100,001-$150,000	58,726	159,546	7,049,386,919	478,218,300	43,091,560	435,126,740	435,281,534
$150,001-$200,000	19,737	55,161	3,381,548,047	235,448,277	21,273,858	214,174,419	214,222,225
$200,001-$350,000	16,395	46,632	4,175,833,352	299,367,162	27,555,002	271,812,160	271,842,066
$350,001-$500,000	4,174	12,292	1,719,719,525	125,395,606	13,098,921	112,296,685	112,304,032
$500,001-$750,000	2,254	6,701	1,351,600,985	99,035,834	9,456,774	89,579,060	89,580,654
Over- $750,000	1,819	4,915	2,981,528,538	218,367,877	36,269,185	182,098,692	182,100,148
Total	**2,145,389**	**4,452,275**	**$54,746,543,911**	**$3,415,936,188**	**$309,813,616**	**$3,106,122,572**	**$3,114,685,381**

Note: Credits are non-refundable

INDIVIDUAL INCOME TAX RETURN STATISTICS
TAX YEAR 2013

All Returns Processed			
Filing Status	**Individual Income Tax Returns**	**Amended**	**Total**
Single	877,194	5,038	882,232
Head of Household	373,751	2,388	376,139
Married, Filing Jointly	819,419	7,222	826,641
Married, Filing Separately	58,570	397	58,967
Widow/Widower	1,402	8	1,410
Total	**2,130,336**	**15,053**	**2,145,389**

Refund Returns			
Return Type	**Number of Refunds Claimed**	**Total Amount Refunded***	**Average Refund Amount***
Individual Income Tax Return	1,480,992	$1,301,298,346	$878.67
Amended	6,603	2,980,874	$451.44
Total	**1,487,595**	**$1,304,279,220**	

*Prior to Debt Offset

Use Tax Collections Reported on SC 1040	
Number of Returns	96,334
Amount	$4,068,479

INDIVIDUAL INCOME TAX CONTRIBUTIONS
CALENDAR YEAR 2013

Type of Contribution	Number of Returns	Amount
Children's Trust	2,699	$34,477
Conservation Bank	1,062	10,675
Eldercare Trust	1,916	19,387
Financial Literacy	793	4,837
First Steps	1,391	14,485
Donate Life SC	1,140	9,142
Heritage	802	5,818
Litter	1,242	8,020
Military Relief	2,956	49,736
Public Ed	2,306	36,628
SCLEA	1,675	24,484
SC Department of Natural Resource Fund	4,792	44,241
SC State Forest	3,874	26,480
State Parks	3,505	45,648
Veterans Trust	2,740	37,835
Wildlife	3,926	47,125
Total Contributions	**36,819**	**$419,018**

INDIVIDUAL INCOME TAX CREDITS
CALENDAR YEAR 2013

Credit Claimed	Total Number of Credits	Total Amount of Credits
ABANDONED BUILDINGS REVITALIZATION CREDIT	19	$390,135
ADDITIONAL FAMILY INDEPENDENCE PAYMENTS	>5	359
ALTERNATIVE MOTOR VEHICLE CREDIT	58	69,783
ANGEL INVESTOR CREDIT	41	723,878
APPRENTICESHIP CREDIT	38	227,789
BIOMASS RESOURCE CREDIT	>5	213,806
BROWNFIELDS CLEANUP CREDIT	6	61,726
CARRYOVER OF UNUSED QUALIFIED CREDITS	633	10,719,833
CERTIFIED HISTORIC RESIDENTIAL STRUCTURE	51	870,069
CERTIFIED HISTORIC STRUCTURE CREDIT	39	1,020,398
EMPLOYER CHILD CARE CREDIT	37	162,001
CHILD AND DEPENDENT CARE CREDIT	116,359	20,485,703
COMMUNITY DEVELOPMENT CREDIT	88	501,674
CORPORATE HQ CREDIT	>5	119,862
SHAREHOLDER OF S CORPORATION CREDIT	146	327,151
DRIP/TRICKLE IRRIGATION SYSTEMS CREDIT	69	47,473
CAPITAL INVESTMENT CREDIT	187	676,108
ENERGY EFFICIENT MANUFACTURED HOME CREDIT	67	153,880
ETHANOL OR BIODIESEL PRODUCTION CREDIT	>5	12,095
EXCESS INSURANCE PREMIUM CREDIT	3,078	3,033,030
FAMILY INDEPENDENCE PAYMENTS CREDIT	54	265,206
FIRE SPRINKLER SYSTEM CREDIT	7	8,414
HEALTH INSURANCE POOL CREDIT	40	70,127
INDUSTRY PARTNERSHIP FUND CREDIT	270	5,729,854
MANUFACTURING RENEWABLE ENERGY SYSTEMS	>5	200
MOTION PICTURE CREDIT	>5	77,940
NEW JOBS CREDIT	484	6,660,084
NURSING HOME CREDIT	170	47,542
PALMETTO SEED CAPITAL CREDIT	5	5,329
PLUG-IN HYBRID VEHICLE CREDIT	75	134,663
PORT CARGO CREDIT	9	52,230
PREMARITAL PREPARATION COURSE CREDIT	63	6,365
QUALIFIED CONSERVATION CONTRIBUTION CREDIT	259	6,996,856
QUALIFIED RETIREMENT PLAN CONTRIBUTION	137	430,593
RENEWABLE FUEL FACILITY CREDIT	9	786,113
RESEARCH EXPENSES CREDIT	188	1,547,689
RESIDENTIAL RETROFIT CREDIT	163	179,833
RETAIL FACILITIES REVITALIZATION CREDIT	68	1,793,003
SC QUALITY FORUM CREDIT	>5	2,425
SMALL BUSINESS ALTERNATIVE JOBS CREDIT	96	446,648
SMALL BUSINESS JOB CREDIT	84	442,624

Credit Claimed	Total Number of Credits	Total Amount of Credits
SOLAR ENERGY OR SMALL HYDROPOWER SYSTEM	311	940,537
STATE CONTRACTORS	32	204,298
TAXES PAID TO OTHER STATES	87,106	220,903,336
TEXTILES REHABILITATION CREDIT	61	2,180,032
TUITION TAX CREDIT	7,369	5,055,126
TWO WAGE EARNER CREDIT	362,378	47,965,003
UNKNOWN	>5	15,110
VENISON FOR CHARITY CREDIT	63	18,345
WATER RESOURCES CREDIT	14	22,106
Total	**580,452**	**$342,804,384**

DEBT SETOFF COLLECTIONS

CALENDAR YEAR 2014

Agency	Number of Returns	Amount
Aiken Center for Alcohol & Drug Services	59	$11,033
Aiken Housing Authority	14	1,704
Aiken Technical College	687	201,097
Behavioral Health Services of Pickens County	89	13,504
Charleston Southern University	92	49,631
City of Columbia	908	132,340
Claflin College	129	54,752
Clemson University - Perkins Loans	86	43,089
Clemson University - Student Loans	222	96,494
Coastal Carolina University	44	9,427
Coker College	14	4,735
College of Charleston - Perkins Loans	50	24,614
College of Charleston - Student Loans	159	61,526
Columbia College	39	18,182
Columbia Housing Authority	94	25,677
Converse College	12	6,147
Cornerstone Alcohol & Drug	11	1,486
County of Lexington	20	10,692
Erskine College	12	6,316
Florence County Treasurer	273	53,330
Florence Darlington Tech College - Perkins Loans	14	13,062
Florence Darlington Tech College - Student Loans	1,516	447,550
Forrest Junior College	150	57,954
Francis Marion University	125	58,158
Gaston College	17	7,699
Georgetown County School District	11	1,191
Greenville County Schools	14	3,164
Greenville Technical College	122	21,613
Hilton Head #1 PSD	20	4,025
Horry-Georgetown Technical College	1,234	362,312
Housing and Redevelopment Authority of Marlboro	13	3,673
Housing Authority of Charleston	275	67,873
Housing Authority of Anderson	39	9,292
Housing Authority of Florence	79	17,866
Housing Authority of Greenwood	16	4,195
Housing Authority of Marion	49	11,543
Housing Authority of Woodruff	18	2,903
Housing Authority of Cheraw	39	9,744
Housing Authority of Conway	43	10,736

Agency	Number of Returns	Amount
Housing Authority of McColl	2	245
Internal Revenue Service	16,135	9,598,784
Lancaster County Natural Gas Authority	103	15,370
Lander University	192	82,484
Lexington School District 1	38	5,566
Limestone College	12	3,495
Medical University of South Carolina	49	38,620
Mullins Housing Authority	11	1,663
Municipal Association of SC	13,212	2,847,427
MUSC Medical Center - Hospital	11,791	4,535,726
North Charleston Housing Authority	77	24,372
Northeastern Technical College	197	56,353
Orangeburg-Calhoun Technical College	441	99,345
Piedmont Technical College	968	233,463
Presbyterian College	14	8,599
Saluda Co. Ambulance Service	40	10,145
Santee Cooper Authority	2,348	484,036
SC Association of Counties	158,904	67,311,575
SC Commission for the Blind	2	730
SC Department of Corrections	33	10,969
SC Department of Disabilities & Special Needs	3	1,172
SC Department of Juvenile Justice	9	3,188
SC Department of Mental Health	3,338	981,043
SC Department of Motor Vehicles	1,332	218,521
SC Department of Revenue - GEAR	30,916	10,238,948
SC Department of Revenue W/A/R	36,657	14,388,797
SC Department of Social Services - Child Support	11,870	4,962,882
SC Department of Social Services - Food Stamps	978	206,584
SC Department of Transportation	542	92,574
SC Employment and Workforce	11,752	3,209,164
SC Employment and Workforce - Insurance	140	52,866
SC Forestry Commission	6	989
SC Probation, Parole and Pardon	1,672	349,060
SC Public Employee Benefit Authority	30	19,671
SC Regional Housing Authority #3	112	27,632
SC State University	685	298,410
SC Student Loan	663	451,350
Sherman College of Straight Chiropractic	19	9,919
South University	25	11,135
Southern Wesleyan College	16	9,978
Spartanburg Community College	1,288	375,262
Spartanburg Methodist College	31	13,560
Spartanburg Hospital for Restorative Care	10	4,788

Agency	Number of Returns	Amount
Spartanburg Regional Medical Center Emergency Physicians	4,181	832,617
Spartanburg Regional Medical Center Hospital	14,537	6,224,587
SRMC Physicians Billing	7,119	1,653,607
State Education Assist Authority	4,331	2,678,835
State Ethics Commission	51	7,125
Technical College of the Lowcountry	177	49,969
The Citadel - Perkins Loans	12	5,816
The Citadel - Student Loans	23	12,501
The Earnest E. Kennedy Center	114	20,450
Tri-County Technical College	127	12,765
Trident Technical College	1,271	469,602
University of South Carolina	211	125,464
University of South Carolina	286	137,147
Upstate University of South Carolina	15	5,511
Village Hospital of Pelham	1,846	668,684
Williamsburg Technical College	164	45,154
Winthrop University	423	221,334
Wofford College	6	4,245
York Housing Authority	22	4,698
York Technical College	768	208,938
Total	**349,155**	**$136,625,832**

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
FY 13-14 Credit Dollars Claimed:	$77,216,401.75

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09/13	$20,606,321.39	$410,033.36	$21,016,354.75
12/13	15,903,485.42	348,589.72	16,252,075.14
03/14	18,076,176.88	556,185.91	18,632,362.79
06/14	20,942,547.35	373,061.72	21,315,609.07
TOTAL	**$75,528,531.04**	**$1,687,870.71**	**$77,216,401.75**

4. CORPORATE INCOME TAX

The corporate tax rate on South Carolina taxable income is 5%. The starting point in determining South Carolina taxable income is federal taxable income with certain South Carolina modifications subject to allocation and apportionment. This means that multi-state corporations must directly allocate certain non-business related items of income and gains and losses from the sale of real estate on Schedule F and apply an apportionment ratio from Schedule M to all income remaining after allocation.

Corporations manufacturing, selling, renting or dealing in tangible personal property (except for repair) use an apportionment ratio based on sales alone. Most other corporations including financial businesses, service businesses, doctors, architects, installation and repair businesses and contractors use a gross receipts apportionment ratio. Railroads, telephone companies, pipeline companies, airlines, and shipping lines use special apportionment methods. A corporation may petition for, or the Department may require, another apportionment method if the other method does not fairly represent the extent of the corporation's business activity. Also, in certain circumstances the Department may enter into an incentive agreement with a corporation establishing an alternative allocation and apportionment method for 5 years or 10 years.

Return and estimated tax payment due dates are the same as the federal requirements. Estimated tax payment rules are similar to federal rules.

Enacted:	1927
Statute:	12-6-530
Rate:	5%
Distribution:	State General Fund
FY 13-14 Collections:	$288,201,823

CORPORATE LICENSE FEE

Corporations (and other entities taxed for income tax purposes as corporations) must pay an annual license fee. For most corporations, the license fee is $1.00 for every $1,000.00 of capital stock and paid-in or capital surplus plus $15.00. Certain companies, such as power, gas, waterworks, telephone, and express companies, must calculate their license fees on the basis of South Carolina gross receipts and property. Multi-state corporations use the apportionment ratio to arrive at the license fee. The minimum license fee is $25.00.

The license tax is payable by the original due date for filing the income tax return, with the return or request for extension, and applies to the tax year following the income tax year. An initial license tax of $25.00 is paid with the initial annual report (CL-1).

Enacted:	1927
Statute:	Chapter 20, Title 12, SC Code of Laws
Rate:	$1 for each $1,000 of capital stock and paid in surplus plus $15. (Minimum $25)
Distribution:	State General Fund
FY 13-14 Collections:	$95,139,472

STATE CORPORATE INCOME TAX RATES
AS OF JANUARY 1, 2014

State	Tax Rates (%)	Brackets ($)
Ala.	6.5	0
Alaska	1.0 – 9.4	0 – 222K
Ariz. (a)	6.5	0
Ark.	1.0 – 6.5	$0 – 100K
Calif.	8.84	0
Colo.	4.63	0
Conn. (b)	9.0	0
Del. (c)	8.7	0
Fla.	5.5	0
Ga.	6.0	0
Hawaii	4.4 – 6.4	0 – 100K
Idaho	7.4	0
Ill. (d)	9.5	0
Ind. (e)	7.5	0
Iowa	6.0 – 12.0	0 – 250K
Kans.	4.0 – 7.0	0 – 50K
Ky.	4.0 – 6.0	0 – 100K
La.	4.0 – 8.0	0 – 200K
Maine	3.5 – 8.93	0 – 250K
Md.	8.25	0
Mass.	8.0	0
Mich.	6.0	0
Minn.	9.8	0
Miss.	3.0 – 5.0	0 – 10K
Mo.	6.25	0
Mont.	6.75	0
Nebr.	5.58 – 7.81	0 – 100K
Nev.	None	None
N.H.	8.5	0
N.J. (f)	9.0	100K
N.M.	4.8 – 7.3	0 – 1 million
N.Y.	7.1	0
N.C.	6.0	0
N.D.	1.48 – 4.53	0 – 50K
Ohio (c)		
Okla.	6.0	0
Ore.	6.6 – 7.6	0 – 10 million
Pa.	9.99	0
R.I.	9.0	0
S.C.	5.0	0
S.D.	None	None
Tenn.	6.5	0
Tex. (c)		
Utah	5.0	0
Vt.	6.0 – 8.5	0 – 25K
Va. (c)	6.0	0
Wash. (c)		
W.V. (g)	6.5	0
Wis. (e)	7.9	0
Wyo.	None	None
D.C.	9.975	0

(a) Arizona's rate is scheduled to decrease to 6.5% in 2014.

b) Rate includes a 20% surtax, which effectively increases the rate from 7.5% to 9%. Surtax is required by businesses with at least $100 million annual gross income.

(c) Ohio, Texas, and Washington do not have a corporate income tax but do have a gross receipts tax with rates not strictly comparable to corporate income tax rates. See Table 21 for more information. Delaware and Virginia have a gross receipts tax in addition to the corporate income tax.

(d) Illinois's rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate.

(e) The tax rate in Indiana will decrease to 7.5% on July 1, 2013.

(f) Corporations with entire net income greater than $100,000 pay 9% on all taxable income, companies with entire net income greater than $50,000 and less than or equal to $100,000 pay 7.5% on all taxable income, and companies with entire net income less than or equal to $50,000 pay 6.5% on all taxable income.

(g) West Virginia's rate is scheduled to decrease in 2014 subject to a reserve requirement.

Note: In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes and franchise taxes. Some states also impose an alternative minimum tax. Some states impose special rates on financial institutions.

Source: State tax statutes, forms, and instructions; Tax Foundation.

CORPORATE INCOME TAX CREDITS

FISCAL YEAR 2014

Credits Earned	Number of Returns	Amount
TC- Carryforward From Previous Year	273	$450,691,333
TC-2 Socio/Economic Disadvantage Small Business	<5	16,807
TC-4 New Jobs	66	45,322,106
TC-6 Infrastructure	6	113,321
TC-8 Corporate Headquarters	9	806,432
TC-11 Capital Investment	67	19,612,717
TC-12 Family Independence Payments	10	85,374
TC-12A Additional AFDC	<5	22,999
TC-14 Community Development	<5	660
TC-16 Tax Moratorium	<5	2,853,138
TC-18 Research Expenses	127	21,827,364
TC-21 Certified Historic Structure	<5	183,138
TC-23 Textile Rehabilitation	7	641,414
TC-26 Venture Capital Investment	<5	2,300,000
TC-28 SC Quality Forum	<5	250
TC-30 Port Cargo Volume Increase	7	760,078
TC-31 Retail Facilities Revitalization	<5	93,747
TC-37 Whole Effluent Toxicity Testing	<5	125,417
TC-45 Apprenticeship	5	49,000
TC-50 Biomass Resource	<5	17,766
Infrastructure §12-20-105	42	11,248,888
Unidentified	22	2,181,274
Total Credits Earned plus CF from Previous Year		$558,953,223
Expired Credits	7	(1,835,852)
Credits Utilized		(78,375,609)
Total Credit Carryforward*	376	$478,741,762

*Total credit carryforwards are for current returns that have claimed a credit for FY 13-14

Note: Figures are based on unaudited returns; number of returns and amounts are for income tax returns processed during FY 13-14 regardless of the taxable year; in some cases, returns for multiple taxable years were processed during the fiscal year. The total for each return may include carryforwards 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 have taken credits from multiple categories in this table.

5. SALES AND USE TAX

Sales tax is imposed on the sale of goods and certain services in South Carolina. Use tax is imposed on goods and certain services purchased out of state and brought into South Carolina on which no sales tax has been paid. The statewide sales and use tax rate is 6%. Counties may impose an additional 1% local option sales and use tax and other 1% special local taxes if voters in the county approve the tax. Generally, all retail sales of tangible personal property are subject to the state's sales or use tax.

Sales Tax:
South Carolina imposes a 6% sales tax on the gross proceeds of sales of every person engaged in the business of selling tangible personal property at retail. The retailer is liable for the tax. The sales tax is also imposed on the fair market value of items originally purchased at wholesale that are withdrawn for use by the business or by any person withdrawing the property.

Use Tax:
South Carolina imposes a complementary 6% use tax on the sales price of tangible personal property purchased at retail for storage, use, or other consumption in South Carolina, regardless of whether the retailer is engaged in business in South Carolina. The use tax is the liability of the purchaser. If the purchaser, however, has a receipt from a seller required or authorized to collect the state use tax showing the seller has collected the tax from the purchaser, the purchaser is relieved of the liability for the tax. South Carolina allows a credit against the use tax due in South Carolina for the state and local sales or use tax due and paid in another state on purchases of tangible personal property.

Enacted:	1951
Statute:	Title 12, Chapter 36
Rate:	6% plus local taxes
Distribution	80% Education Finance Act; 20% Education Improvement Act
FY 13-14 Collections:	$2,488,768,946

SALES AND USE TAX ACCOUNTS
FISCAL YEAR 2014

Sales Tax Accounts	
Total Active Accounts on July 1 - First Day of Fiscal Year	104,745
New Accounts (07/01 Thru 06/30)	15,340
Accounts Closed (07/01 Thru 06/30)	9,020
Total Active Accounts on June 30 - End of Fiscal Year	**111,065**
Use Tax Accounts	
Total Active Accounts on July 1 - First Day of Fiscal Year	10,060
New Accounts (07/01 Thru 06/30)	862
Accounts Closed (07/01 Thru 06/30)	408
Total Active Accounts on June 30 - End of Fiscal Year	**10,514**

$3,000 MAXIMUM TAXPAYER DISCOUNT
FISCAL YEAR 2014

Total Discounts	Taxpaying Establishments	Discounts Taken
$0-$100	37,958	$947,362.75
$101-$500	16,384	$4,068,504.54
$501-$1000	5,802	$4,116,276.50
$1001-$1500	2,515	$3,072,454.45
$1501-$2000	1,405	$2,432,038.62
$2001-$2500	923	$2,062,406.27
$2501-$3000	1,259	$3,583,901.42
Over $3001	2,450	$7,586,032.02
Other	20	($983.92)
Total	**68,716**	**$27,867,992.65**

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

$10,000 MAXIMUM TAXPAYER DISCOUNT
FISCAL YEAR 2014

Total Discounts	Taxpaying Establishments	Discounts Taken
$0-$1000	3	$385.00
$1001-$1500	-	-
$1501-$2000	-	-
$2001-$2500	-	-
$2501-$3000	2	$5,647.87
$3001-$3500	1	$3,100.00
$4001-$4500	-	-
$4501-$5000	-	-
$5001-$5500	-	-
$5501-$6000	-	-
$6001-$6500	-	-
$6501-$7000	1	$6,588.39
$7001-$7500	-	-
$7501-$8000	-	-
$8001-$8500	-	-
$8501-$9500	-	-
$9501-$10000	3	$29,946.79
Over $10001	-	-
Total	**10**	**$45,668.05**

GROSS AND NET TAXABLE SALES BY COUNTY
FISCAL YEAR 2014

County	Business Units	Gross Sales	Total Net Taxable Sales
Abbeville	356	$203,508,516	$74,333,320
Aiken	2,699	2,945,342,608	1,122,109,629
Allendale	162	259,186,517	16,744,741
Anderson	3,723	5,865,156,920	1,601,977,964
Bamberg	277	278,564,640	63,092,136
Barnwell	421	284,102,254	100,414,237
Beaufort	5,647	3,930,141,179	2,425,558,470
Berkeley	2,812	6,099,957,803	1,735,303,635
Calhoun	275	274,316,010	40,512,765
Charleston	11,817	14,291,952,035	7,029,379,188
Cherokee	1,030	1,591,060,179	431,078,081
Chesterfield	810	785,427,005	177,457,216
Chester	594	580,258,085	129,142,856
Clarendon	628	482,282,769	139,583,106
Colleton	848	703,005,474	276,470,793
Darlington	1,214	1,084,284,750	330,175,081
Dillon	577	709,152,350	157,636,984
Dorchester	2,084	1,965,032,220	673,428,294
Edgefield	348	218,027,447	54,229,350
Fairfield	367	399,405,766	84212333
Florence	3,258	6,794,580,615	1,726,614,925
Georgetown	1,794	1,393,262,360	603,559,961
Greenville	10,803	16,026,925,773	6,517,243,820
Greenwood	1,403	1,338,863,326	597,718,561
Hampton	400	286,770,836	71,739,118
Horry	11,320	9,431,674,082	5,637,007,217

County	Business Units	Gross Sales	Total Net Taxable Sales
Jasper	593	$1,292,636,799	$361,737,538
Kershaw	1,127	1,049,470,505	333,689,504
Lancaster	1,373	1,184,178,818	483,640,200
Laurens	1,002	927,848,121	299,832,337
Lee	322	193,427,349	36,556,276
Lexington	6,319	10,692,792,351	3,276,249,807
Marion	623	461,867,809	135,500,572
Marlboro	457	382,612,526	93,830,967
McCormick	171	51,066,444	18,956,815
Newberry	753	805,688,147	244,335,523
Oconee	1,519	1,263,380,637	488,287,096
Orangeburg	1,968	1,863,515,293	624,026,308
Pickens	2,061	2,100,113,801	937,925,801
Richland	7,534	10,939,040,895	5,236,046,165
Saluda	307	166,654,948	42,734,054
Spartanburg	5,962	10,899,705,443	2,821,104,948
Sumter	1,838	1,782,528,322	737,757,299
Union	490	299,153,644	130,224,986
Williamsburg	590	608,983,285	175,365,156
York	4,486	5,333,700,883	1,944,509,860
County Total	105,162	$130,520,607,539	$50,239,034,993
Unallocated Total	13	2,817,358	1,511,878
State Total	**105,175**	**$130,523,424,897**	**$50,240,546,871**

GROSS SALES BY CITY AND COUNTY

FISCAL YEAR 2014

City and County	Gross Sales
ABBEVILLE	
ABBEVILLE	$105,424,468
CALHOUN FALLS	$8,912,606
DONALDS	$3,821,249
DUE WEST	$9,114,079
HONEA PATH*	$2,415,409
LOWNDESVILLE	***
WARE SHOALS*	***
UNINCORPORATED	$70,754,496
ABBEVILLE COUNTY	**$203,508,516**
AIKEN	
AIKEN	$999,331,049
JACKSON	$13,547,500
MONETTA*	$4,051,782
N AUGUSTA*	$395,786,192
NEW ELLENTON	$23,544,899
PERRY	***
SALLEY	$916,807
UNKNOWN	***
WAGENER	$24,368,587
WINDSOR	$1,300,141
UNINCORPORATED	$1,482,487,933
AIKEN TOTAL	**$2,945,342,608**
ALLENDALE	
ALLENDALE	$195,215,980
FAIRFAX*	$10,400513
ULMERS	***
UNINCORPORATED	$53,566,615
ALLENDALE TOTAL	**$259,186,517**
ANDERSON	
ANDERSON	$1,504,175,810
BELTON	$75,050,771
CLEMSON	***
HONEA PATH*	$67,655,212
IVA	$20,952,474
PELZER	$28,438,875
PENDLETON	$39,251,548
STARR	$2,310,694
UNKNOWN	***
WILLIAMSTON	$48,386,489
W PELZER	$8,903,531
UNINCORPORATED	$4,069,699,705
ANDERSON TOTAL	**$5,865,156,920**

City and County	Gross Sales
BAMBERG	
BAMBERG	$80,406,251
DENMARK	$44,277,967
EHRHARDT	$11,539,161
OLAR	$4,393,766
UNINCORPORATED	$137,947,495
BAMBERG TOTAL	**$278,564,340**
BARNWELL	
BARNWELL	$196,336,852
BLACKVILLE	$11,150,235
ELKO	***
HILDA	***
KLINE	***
SNELLING	***
WILLISTON	$56,432,249
UNINCORPORATED	$19,239,307
BARNWELL TOTAL	**$284,102,254**
BEAUFORT	
BEAUFORT	$549,468,867
BLUFFTON	$329,566,099
HILTON HEAD ISLAND	$1,349,120,078
PORT ROYAL	$102,563,115
UNKNOWN	***
YEMASSEE*	$1,531,060
UNINCORPORATED	$1,597,852,272
BEAUFORT TOTAL	**$3,930,141,179**
BERKELEY	
BONNEAU	$9,375,703
CHARLESTON*	$153,462,722
GOOSE CREEK*	$540,665,986
HANAHAN	$130,941,758
JAMESTOWN	***
MONCKS CORNER	$2,598,957,750
N CHARLESTON*	$7,906,032
ST STEPHEN	$22,501,835
SUMMERVILLE*	$565,718,247
UNINCORPORATED	$2,063,907,569
BERKELEY TOTAL	**$6,099,957,803**
CALHOUN	
CAMERON	$10,659,251
ST MATTHEWS	$23,633,792
UNINCORPORATED	$240,022,967
CALHOUN TOTAL	**$274,316,010**

City and County	Gross Sales
CHARLESTON	
AWENDAW	$13,324,869
CHARLESTON*	$4,580,465,708
FOLLY BEACH	$79,957,125
GOOSE CREEK*	$1,992,958
HOLLYWOOD	$30,825,812
ISLE OF PALMS	$132,362,686
JAMES ISLAND	$80,248,590
KIAWAH ISLAND	$154,517,902
LINCOLNVILLE	***
MCCLELLANVILLE	$16,992,529
MEGGETT	$566,685
MT PLEASANT	$1,954,675,180
N CHARLESTON*	$5,890,982,382
RAVENEL	$92,918,305
ROCKVILLE	***
SEABROOK ISLAND	$17,009,818
SULLIVANS ISLAND	$24,676,586
SUMMERVILLE*	$2,569,860
UNKNOWN	***
UNINCORPORATED	$1,215,825,007
CHARLESTON COUNTY	**$14,291,952,035**
CHEROKEE	
BLACKSBURG	$110,926,994
CHESNEE*	$90,383
GAFFNEY	$1,025,505,741
UNINCORPORATED	$454,537,061
CHEROKEE TOTAL	**$1,591,060,179**
CHESTER	
CHESTER	$164,010,399
FORT LAWN	$6,977,984
GREAT FALLS	$14,995,073
LOWRYS	***
RICHBURG	$2,722,193
UNKNOWN	***
UNINCORPORATED	390,005,263
CHESTER TOTAL	**$580,258,085**
CHESTERFIELD	
CHERAW	$479,677,060
CHESTERFIELD	$58,738,051
JEFFERSON	$10,429,712
MCBEE	$12,614,466
MT CROGHAN	$2,423,043
PAGELAND	$67,613,617
PATRICK	$2,436,717
RUBY	$1,113,336
UNINCORPORATED	$150,381,003
CHESTERFIELD TOTAL	**$785,427,005**

City and County	Gross Sales
CLARENDON	
MANNING	$203,409,089
PAXVILLE	***
SUMMERTON	$34,971,962
TURBEVILLE	$28,380,213
UNKNOWN	***
UNINCORPORATED	$214,386,587
CLARENDON TOTAL	**$482,282,769**
COLLETON	
COTTAGEVILLE	$15,024,220
EDISTO BEACH	$48,651,722
LODGE	$1,905,332
SMOAKS	$934,114
UNKNOWN	$239,716,507
WALTERBORO	$394,995,047
WILLIAMS	***
UNINCORPORATED	$239,716,507
COLLETON TOTAL	**$703,005,474**
DARLINGTON	
DARLINGTON	$137,767,520
HARTSVILLE	$437,993,217
LAMAR	$14,391,716
SOCIETY HILL	$4,574,997
UNKNOWN	***
UNINCORPORATED	$488,880,734
DARLINGTON TOTAL	**$1,084,284,750**
DILLON	
DILLON	$315,029,866
LAKE VIEW	$14,128,246
LATTA	$30,129,390
UNINCORPORATED	$349,864,848
DILLON TOTAL	**$709,152,350**
DORCHESTER	
HARLEYVILLE	$14,254,935
N CHARLESTON*	$294,147,594
REEVESVILLE	$41,409
RIDGEVILLE	$7,725,795
ST GEORGE	$70,000,678
SUMMERVILLE*	$557,524,150
UNINCORPORATED	$1,020,346,754
DORCHESTER TOTAL	**$1,965,032,220**
EDGEFIELD	
EDGEFIELD	$28,098,959
JOHNSTON	$54,960,225
N AUGUSTA*	***
TRENTON	$76,320
UNKNOWN	***
UNINCORPORATED	$134,416,596
EDGEFIELD TOTAL	**$218,027,447**

City and County	Gross Sales
FAIRFIELD	
BLYTHEWOOD*	***
JENKINSVILLE	***
RIDGEWAY	$3,733,737
WINNSBORO	$89,370,558
UNINCORPORATED	$306,257,547
FAIRFIELD TOTAL	**$399,405,766**
FLORENCE	
COWARD	$13,939,315
FLORENCE	$2,546,684,280
JOHNSONVILLE	$25,483,983
LAKE CITY	$222,512,912
OLANTA	$10,486,996
PAMPLICO	$39,385,102
QUINBY	$13,994,118
SCRANTON	$7,618,438
TIMMONSVILLE	$1,862,025,047
UNKNOWN	***
UNINCORPORATED	$2,051,461,251
FLORENCE TOTAL	**$6,794,580,615**
GEORGETOWN	
ANDREWS*	$66,106,883
GEORGETOWN	$378,258,228
PAWLEYS ISLAND	$73,638,037
UNINCORPORATED	$875,259,211
GEORGETOWN TOTAL	**$1,393,262,359**
GREENVILLE	
FOUNTAIN INN*	$87,444,172
GREENVILLE	$5,070,206,534
GREER*	$541,571,593
MAULDIN	$1,511,102,544
SIMPSONVILLE	$418,490,707
TRAVELERS REST	$208,281,540
UNKNOWN	***
UNINCORPORATED	$8,183,991,345
GREENVILLE TOTAL	**$16,026,925,773**
GREENWOOD	
GREENWOOD	$729,622,731
HODGES	$4,051,384
NINETY SIX	$9,803,730
TROY	***
UNKNOWN	***
WARE SHOALS*	$36,053,225
UNINCORPORATED	$557,803,242
GREENWOOD TOTAL	**$1,338,863,326**

City and County	Gross Sales
HAMPTON	
BRUNSON	$5,290,879
ESTILL	$36,986,996
FURMAN	$7,014,403
GIFFORD	$34,977
HAMPTON	$95,526,439
LURAY	***
SCOTIA	***
VARNVILLE	$17,381,316
YEMASSEE*	$18,787,070
UNINCORPORATED	$105,701,984
HAMPTON TOTAL	**$286,770,836**
HORRY	
ATLANTIC BEACH	$3,977,126
AYNOR	$42,620,476
BRIARCLIFFE ACRES	***
CONWAY	$963,118,262
LORIS	$104,089,595
MYRTLE BEACH	$2,225,764,205
N MYRTLE BEACH	$786,587,021
SURFSIDE BEACH	$168,501,628
UNKNOWN	$12,2247,582
UNINCORPORATED	$5,124,790,277
HORRY TOTAL	**$9,431,674,082**
JASPER	
HARDEEVILLE	$207,654,015
RIDGELAND	$178,023,176
UNINCORPORATED	$906,959,608
JASPER TOTAL	**$1,292,636,799**
KERSHAW	
BETHUNE	$7,060,619
CAMDEN	$385,511,166
ELGIN	$56,816,098
UNINCORPORATED	$600,082,621
KERSHAW TOTAL	**$1,049,470,504**
LANCASTER	
HEATH SPRINGS	$2,448,878
KERSHAW	$51,113,615
LANCASTER	$373,986,717
UNINCORPORATED	$756,629,608
LANCASTER TOTAL	**$1,184,178,818**

City and County	Gross Sales
LAURENS	
CLINTON	$193,378,036
CROSS HILL	$755,764
FOUNTAIN INN*	$8,389,697
GRAY COURT	$21,555,691
LAURENS	$309,295,420
WARE SHOALS*	***
WATERLOO	$3,626,436
UNINCORPORATED	$390,832,513
LAURENS TOTAL	**$927,848,121**
LEE	
BISHOPVILLE	$100,907,322
LYNCHBURG	$9,223,887
UNINCORPORATED	$83,296,141
LEE TOTAL	**$193,427,350**
LEXINGTON	
BATESBURG LEESVILLE*	$223,920,999
CAYCE*	$1,761,572,608
CHAPIN	$659,192,749
COLUMBIA*	$555,174,638
GASTON	$407,922,974
GILBERT	$16,571,261
IRMO*	$86,410,090
LEESVILLE	$2,629,291
LEXINGTON	$1,204,489,742
PELION	$24,749,451
PINE RIDGE	***
S CONGAREE	$16,274,751
SPRINGDALE	$86,931,004
SUMMIT	***
SWANSEA	$21,550,570
UNKNOWN	***
W COLUMBIA	$542,069,722
UNINCORPORATED	$5,074,177,196
LEXINGTON TOTAL	**$10,692,792,351**
MARION	
MARION	$150,372,107
MULLINS	$71,490,516
NICHOLS	$21,451,532
SELLERS	$61,550
UNINCORPORATED	$215,492,104
MARION TOTAL	**$461,867,809**
MARLBORO	
BENNETTSVILLE	$139,453,302
BLENHEIM	$15,107,985
CLIO	$3,697,362
MCCOLL	$17,730,464
TATUM	***
UNINCORPORATED	$206,424,246
MARLBORO TOTAL	**$382,612,526**

City and County	Gross Sales
MCCORMICK	
MCCORMICK	$26,329,182
PARKSVILLE	***
PLUM BRANCH	$645,168
UNINCORPORATED	$24,092,094
MCCORMICK TOTAL	**$51,066,444**
NEWBERRY	
LITTLE MOUNTAIN	$3,505,931
NEWBERRY	$408,030,866
PEAK	***
POMARIA	$824,861
PROSPERITY	$18,192,346
SILVERSTREET	***
UNKNOWN	***
WHITMIRE	$7,950,120
UNINCORPORATED	$315,606,452
NEWBERRY TOTAL	**$805,688,147**
OCONEE	
SALEM	$7,280,460
SENECA	$584,738,086
UNKNOWN	***
WALHALLA	$42,359,647
WESTMINSTER	$49,160,715
W UNION	$47,244,092
UNINCORPORATED	$532,198,537
OCONEE TOTAL	**$1,263,380,637**
ORANGEBURG	
BOWMAN	$32,305,672
BRANCHVILLE	$10,108,746
COPE	$162,263
CORDOVA	***
ELLOREE	$16,603,335
EUTAWVILLE	$19,140,321
HOLLY HILL	$60,746,576
LIVINGSTON	***
NEESES	$2,704,128
NORTH	$13,903,835
NORWAY	$12,981,551
ORANGEBURG	$396,845,740
ROWESVILLE	$9,201,660
SANTEE	$78,882,486
SPRINGFIELD	$3,238,067
UNKNOWN	***
VANCE	$804,300
WOODFORD	***
UNINCORPORATED	$1,204,324,473
ORANGEBURG TOTAL	**$1,863,515,293**

City and County	Gross Sales
PICKENS	
CENTRAL	$81,063,671
CLEMSON*	$268,710,935
EASLEY	$887,006,464
LIBERTY	$68,661,623
NORRIS	$7,387,352
PICKENS	$310,312,745
SIX MILE	$9,768,822
UNINCORPORATED	$467,202,190
PICKENS TOTAL	**$2,100,113,802**
RICHLAND	
ARCADIA LAKES	$5,768,880
BLYTHEWOOD*	$67,146,294
CAYCE*	***
COLUMBIA*	$4,824,673,788
EASTOVER	$2,424,847
FOREST ACRES	$244,103,103
IRMO*	$300,482,042
UNKNOWN	***
UNINCORPORATED	$5,493,463,226
RICHLAND TOTAL	**$10,939,040,895**
SALUDA	
BATESBURG LEESVILLE*	$397,636
MONETTA*	***
RIDGE SPRING	$24,075,328
SALUDA	$61,719,334
UNKNOWN	***
WARD	$157,019
UNINCORPORATED	$80,276,059
SALUDA TOTAL	**$166,654,948**
SPARTANBURG	
CAMPOBELLO	$10,874,104
CENTRAL PACOLET	***
CHESNEE*	$65,462,424
COWPENS	$15,484,162
DUNCAN	$246,258,778
GREER*	$301,162,434
INMAN	$32,076,108
LANDRUM	$66,967,274
LYMAN	$77,814,561
PACOLET	$4,103,350
REIDVILLE	$391,704
SPARTANBURG	$3,206,279,818
UNKNOWN	***
WELLFORD	$23,160,504
WOODRUFF	$44,296,019
UNINCORPORATED	$6,805,329,796
SPARTANBURG TOTAL	**$10,899,705,443**

City and County	Gross Sales
SUMTER	
MAYESVILLE	$1,354,724
PINEWOOD	$647,891
SUMTER	$1,184,174,722
UNKNOWN	***
UNINCORPORATED	$596,349,820
SUMTER TOTAL	**$1,782,528,322**
UNION	
CARLISLE	***
JONESVILLE	$9,038,866
LOCKHART	***
UNION	$197,289,468
UNKNOWN	***
UNINCORPORATED	$92,511,737
UNION TOTAL	**$299,153,644**
WILLIAMSBURG	
ANDREWS*	$12,455,528
GREELEYVILLE	$16,315,659
HEMINGWAY	$66,765,898
KINGSTREE	$97,425,321
LANE	$22,427
STUCKEY	***
UNINCORPORATED	$405,258,526
WILLIAMSBURG TOTAL	**$608,983,285**
YORK	
CLOVER	$141,731,009
FORT MILL	$264,590,473
HICKORY GROVE	$1,741,317
MCCONNELLS	$6,254,888
ROCK HILL	$1,975,409,082
SHARON	$6,910,729
SMYRNA	$764,119
TEGA CAY	$92,904,600
UNKNOWN	***
YORK	$291,238,025
UNINCORPORATED	$2,552,156,641
YORK TOTAL	**$5,333,700,883**
SUM OF CITIES	**$72,017,143,774**
SUM OF UNINCORPORATED	**$58,401,767,164**
SUM OF COUNTIES	**$130,520,607,239**
SUM OF UNALLOCATED	**$2,817,358**
STATE TOTAL	**$130,523,424,897**

*Indicates the city is located in more than one county

SALES TAX COLLECTIONS BY NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS)

FISCAL YEAR 2014

NAICS	NAICS Classification	Number of Businesses	Gross Sales	Total Net Taxable
111	CROP PRODUCTION	37	$49,931,404	$6,144,523
112	ANIMAL PRODUCTION	19	$3,382,017	$1,673,963
113	FORESTRY AND LOGGING	8	$26,341,334	$5,500,878
114	FISHING, HUNTING AND TRAPPING	5	$116,898	$26,647
115	SUPPORT ACTIVITIES FOR AGRICULTURE AND FORESTRY	-	***	***
211	OIL AND GAS EXTRACTION	-	***	***
212	MINING (EXCEPT OIL AND GAS)	9	$7,461,630	$6,280,839
213	SUPPORT ACTIVITIES FOR MINING	-	***	***
221	UTILITIES	91	$6,518,543,923	$2,367,005,350
236	CONSTRUCTION OF BUILDINGS	45	$112,213,392	$25,385,198
237	HEAVY AND CIVIL ENGINEERING CONSTRUCTION	11	$82,646,101	$3,990,739
238	SPECIALTY TRADE CONTRACTORS	333	$436,575,052	$193,931,350
311	FOOD MANUFACTURING	100	$838,970,189	$18,476,624
312	BEVERAGE AND TOBACCO PRODUCT MANUFACTURING	21	$313,525,336	$22,458,288
313	TEXTILE MILLS	16	$279,400,903	$8,174,475
314	TEXTILE PRODUCT MILLS	5	$51,050,422	$28,305
315	APPAREL MANUFACTURING	9	$47,343,639	$2,075,957
316	LEATHER AND ALLIED PRODUCT MANUFACTURING	-	***	***
321	WOOD PRODUCT MANUFACTURING	64	$352,943,493	$16,408,171
322	PAPER MANUFACTURING	14	$145,762,269	$2,275,826
323	PRINTING AND RELATED SUPPORT ACTIVITIES	121	$180,340,280	$83,669,485
324	PETROLEUM AND COAL PRODUCTS MANUFACTURING	7	$16,401,259	$12,364,811
325	CHEMICAL MANUFACTURING	50	$561,520,487	$10,281,279
326	PLASTICS AND RUBBER PRODUCTS MANUFACTURING	10	$39,270,974	$299,227
327	NONMETALLIC MINERAL PRODUCT MANUFACTURING	60	$82,832,223	$63,500,467
331	PRIMARY METAL MANUFACTURING	8	$20,706,059	$964,827
332	FABRICATED METAL PRODUCT MANUFACTURING	279	$1,346,451,908	$106,011,730
333	MACHINERY MANUFACTURING	80	$214,850,339	$28,069,786
334	COMPUTER AND ELECTRONIC PRODUCT MANUFACTURING	12	$227,307,230	$4,991,843
335	ELECTRICAL EQUIPMENT, APPLIANCE, AND COMPONENT MANUFACTURING	36	$121,062,559	$10,958,840

NAICS	NAICS Classification	Number of Businesses	Gross Sales	Total Net Taxable
336	TRANSPORTATION EQUIPMENT MANUFACTURING	16	$52,697,664	$6,144,523
337	FURNITURE AND RELATED PRODUCT MANUFACTURING	10	$3,452,796	$666,494
339	MISCELLANEOUS MANUFACTURING	78	$134,779,722	$8,783,465
423	MERCHANT WHOLESALERS, DURABLE GOODS	1,638	$3,265,854,587	$1,098,865,408
424	MERCHANT WHOLESALERS, NONDURABLE GOODS	114	$437,910,174	$61,353,201
425	WHOLESALE ELECTRONIC MARKETS AND AGENTS AND BROKERS	-	***	***
441	MOTOR VEHICLE AND PARTS DEALERS	6,408	$17,973,589,267	$4,280,837,367
442	FURNITURE AND HOME FURNISHINGS STORES	2,269	$1,674,993,564	$1,260,233,113
443	ELECTRONICS AND APPLIANCE STORES	834	$511,739,089	$322,708,033
444	BUILDING MATERIAL AND GARDEN EQUIPMENT AND SUPPLIES DEALERS	2,492	$7,613,167,807	$4,478,534,594
445	FOOD AND BEVERAGE STORES	6,644	$14,427,483,532	$2,779,392,716
446	HEALTH AND PERSONAL CARE STORES	2,858	$4,175,910,083	$884,816,124
447	GASOLINE STATIONS	1,663	$5,534,403,439	$740,162,284
448	CLOTHING AND CLOTHING ACCESSORIES STORES	5,456	$3,559,869,486	$3,214,038,976
451	SPORTING GOODS, HOBBY, BOOK, AND MUSIC STORES	2,087	$1,801,752,977	$764,870,892
452	GENERAL MERCHANDISE STORES	3,437	$12,449,165,728	$6,160,270,483
453	MISCELLANEOUS STORE RETAILERS	22,094	$15,338,246,405	$5,188,331,709
454	NONSTORE RETAILERS	9,787	$8,463,236,435	$466,961,920
481	AIR TRANSPORTATION	10	$4,868,067	$2,743,517
482	RAIL TRANSPORTATION	-	***	***
483	WATER TRANSPORTATION	-	***	***
484	TRUCK TRANSPORTATION	13	$27,332,248	$4,200,354
485	TRANSIT AND GROUND PASSENGER TRANSPORTATION	10	$3,117,486	$823,137
486	PIPELINE TRANSPORTATION	-	***	***
487	SCENIC AND SIGHTSEEING TRANSPORTATION	-	***	***
488	SUPPORT ACTIVITIES FOR TRANSPORTATION	24	$71,528,078	$21,903,088
491	POSTAL SERVICE	-	***	***
492	COURIERS AND MESSENGERS	-	***	***
493	WAREHOUSING AND STORAGE	21	$3,534,903	$1,606,035
511	PUBLISHING INDUSTRIES (EXCEPT INTERNET)	92	$29,045,065	$7,186,575
512	MOTION PICTURE AND SOUND RECORDING INDUSTRIES	39	$25,655,178	$23,250,446
515	BROADCASTING (EXCEPT INTERNET)	6	$23,682,867	$13,970,568
517	TELECOMMUNICATIONS	590	$2,845,152,012	$2,205,601,334

NAICS	NAICS Classification	Number of Businesses	Gross Sales	Total Net Taxable
518	DATA PROCESSING, HOSTING AND RELATED SERVICES	-	***	***
519	OTHER INFORMATION SERVICES	7	$430,759	$240,169
521	MONETARY AUTHORITIES-CENTRAL BANK	-	***	***
522	CREDIT INTERMEDIATION AND RELATED ACTIVITIES	44	$9,744,681	$7,126,215
523	SECURITIES, COMMODITY CONTRACTS, AND OTHER FINANCIAL INVESTMENTS AND RELATED ACTIVITIES	-	***	***
524	INSURANCE CARRIERS AND RELATED ACTIVITIES	-	***	***
525	FUNDS, TRUSTS, AND OTHER FINANCIAL VEHICLES	-	***	***
531	REAL ESTATE	48	$7,084,811	$4,369,321
532	RENTAL AND LEASING SERVICES	2,017	$1,235,021,629	$903,885,233
533	LESSORS OF NONFINANCIAL INTANGIBLE ASSETS (EXCEPT COPYRIGHTED WORKS)	-	***	***
541	PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES	2,323	$467,521,531	$180,812,676
551	MANAGEMENT OF COMPANIES AND ENTERPRISES	-	***	***
561	ADMINISTRATIVE AND SUPPORT SERVICES	456	$360,742,057	$94,114,654
562	WASTE MANAGEMENT AND REMEDIATION SERVICES	13	$227,473,713	$1,578,772
611	EDUCATIONAL SERVICES	63	$8,616,199	$3,851,614
621	AMBULATORY HEALTH CARE SERVICES	445	$1,576,290,104	$140,385,309
622	HOSPITALS	6	$1,041,809	$746,980
623	NURSING AND RESIDENTIAL CARE FACILITIES	-	***	***
624	SOCIAL ASSISTANCE	6	$1,390,185	$1,067,260
711	PERFORMING ARTS, SPECTATOR SPORTS, AND RELATED INDUSTRIES	302	$11,453,589	$9,696,419
712	MUSEUMS, HISTORICAL SITES, AND SIMILAR INSTITUTIONS	7	$391,889	391,889
713	AMUSEMENT, GAMBLING, AND RECREATION INDUSTRIES	798	$165,166,983	$122,143,471
721	ACCOMMODATION	7,306	$3,164,481,686	$2,931,259,730
722	FOOD SERVICES AND DRINKING PLACES	13,544	$8,623,600,702	$7,942,488,844
811	REPAIR AND MAINTENANCE	3,020	$1,136,532,207	$445,324,120
812	PERSONAL AND LAUNDRY SERVICES	2,807	$537,675,843	$284,842,280
813	RELIGIOUS, GRANTMAKING, CIVIC, PROFESSIONAL, AND SIMILAR ORGANIZATIONS	91	$22,513,827	$17,687,396
814	PRIVATE HOUSEHOLDS	7	$455,198	$451,462
921	EXECUTIVE, LEGISLATIVE, AND OTHER GENERAL GOVERNMENT SUPPORT	-	***	***
999	INVALID NAICS	383	$424,015,624	$154,139,668
Total		**105,175**	**$130,523,424,897**	**$50,240,546,871**

***Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total.

6. LOCAL OPTION SALES AND USE TAX

Thirty-one counties in South Carolina impose an additional 1% local option sales and use tax which is authorized under Code Section 4-10-10 et. seq. This 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. It is imposed to reduce the property tax burden on persons in the counties that impose this type of local tax. It is collected by the Department of Revenue on behalf of these counties.

Enacted:	1991
Statute:	§§4-10-10 et. Seq.
Rate:	1%
Distribution:	71% Property Tax rollback; 29% Counties/Municipalities
FY 13-14 Collections:	$289,173,448

LOCAL CAPITAL PROJECTS TAX

Fourteen counties in South Carolina impose an additional 1% local capital projects tax. The local capital projects sales and use tax is authorized under Code Section 4-10-300 et. seq. This 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. This tax is imposed specifically to defray the debt service on bonds issued for various capital projects in the counties that impose this type of local tax. The tax is collected by the Department of Revenue on behalf of these counties.

Enacted:	1994
Statute:	§§4-10-300 et. Seq.
Rate:	1%
Distribution:	100% minus SCDOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 13-14 Collections:	$166,945,961

LOCAL EDUCATION CAPITAL IMPROVEMENT TAX

Two counties in South Carolina impose an additional 1% local education capital improvement tax. The school district or school districts within a county may impose a 1% sales and use tax within the county for specific education capital improvements for the school district for not more than 15 years. The tax is authorized under Code Section 4-10-410 et. seq. (Act No. 316 of 2008) and must be approved by a referendum open to all qualified electors residing in the county. Pursuant to a memorandum of agreement, a portion of the revenue may be shared with the area commission (governing body of a technical college) or higher education board of trustees (governing body of a public institution of higher learning) or both, for specific education capital improvements on the campus of the recipient located in the county listed in the referendum. This tax may only be imposed in counties which have collected at least $7 million in state accommodations taxes in the most recent fiscal year for which data is available. Once the threshold is met, a county remains eligible to impose this tax. This tax may not be imposed in a county that is imposing or is scheduled to impose a local sales and use tax for public school capital improvements.

Enacted:	2009
Statute:	§§4-10-410 et. seq
Rate:	1%
Distribution:	100% minus SCDOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 13-14 Collections	$147,220,753

LOCAL SCHOOL DISTRICT TAX

Eight 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 under Code Section 4-10-300 et.seq. These taxes are generally imposed to pay debt service on general obligation bonds and/or the cost of capital improvements.

Enacted:	1997
Statute:	§§4-10-300 et. seq.
Rate:	1%
Distribution:	100% minus SCDOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 13-14 Collections:	$60,897,598

LOCAL TRANSPORTATION TAX

Four counties in South Carolina impose a 1% transportation tax. The local transportation projects sales and use tax is authorized under Code Section 4-37-30 et. seq. and is a general sales and use tax on all sales at retail (with a few exceptions). This tax is imposed specifically to defray the debt service on bonds issued for various transportation projects in the counties that impose this type of local tax. The tax is collected by the Department of Revenue on behalf of these counties.

Enacted:	1995
Statute:	§4-37-30
Rate:	Up to 1%
Distribution:	100% minus SCDOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 13-14 Collections	$134,908,731

LOCAL TOURISM DEVELOPMENT TAX

One city in South Carolina imposes an additional 1% local tourism development tax.
The local tourism development sales and use tax is authorized under Code Section 4-10-910 et. seq. This 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. As of this date, only Horry County meets this criterion; therefore, only municipalities in Horry County may impose this tax. Currently, Myrtle Beach is imposing this tax. This tax may be imposed by an ordinance adopted by a two-thirds majority of the municipal council or by approval by a majority of qualified electors voting in a referendum authorized by a majority of the municipal council. The tax is imposed specifically for tourism advertisement and promotion directed at non-South Carolina residents; however, in the third and subsequent years of this tax a portion of the tax may be used for certain property tax rollbacks. The tax is collected by the Department of Revenue on behalf of these municipalities.

Enacted:	2009
Statute:	§§4-10-910 et. seq.
Rate:	1%
Distribution:	100% minus SCDOR administration goes to city to be used for projects as outlined in referendum
FY 13-14 Collections	$ 24,247,832

LOCAL OPTION SALES TAX COLLECTIONS BY COUNTY/ MUNICIPALITY

FISCAL YEAR 2014

Local Option Sales Tax	
Abbeville	$1,496,865
Allendale	529,691
Bamberg	957,708
Barnwell	1,855,461
Berkeley	23,029,151
Calhoun	761,406
Charleston	94,098,886
Cherokee	6,097,999
Chester	2,328,562
Chesterfield	3,306,470
Clarendon	2,453,745
Colleton	4,384,211
Darlington	6,245,854
Dillon	2,664,135
Edgefield	1,400,310
Fairfield	2,190,980
Florence	22,629,856
Hampton	1,403,429
Jasper	3,489,122
Kershaw	5,642,103
Lancaster	8,114,610
Laurens	5,070,443
Lee	890,831
McCormick	516,116
Marion	2,399,576
Marlboro	1,637,499
Pickens	13,539,510
Richland	56,021,812
Saluda	970,981
Sumter	11,036,838
Williamsburg	2,009,288
Total	**289,173,448**

Tourism Development Tax	
Horry	**24,247,832**

Capital Projects Tax	
Aiken	$16,042,264
Allendale	579,643
Bamberg	793,972
Chester	2,316,912
Florence	22,330,433
Hampton	1,225,604
Horry	63,614,892
Lancaster	7,973,883
Lee	696,276
Marion	1,971,102
Newberry	3,415,260
Orangeburg	8,526,453
Sumter	12,060,844
York	25,398,423
Total	**$166,945,961**

School District Tax/ ECI	
Charleston	$83,383,490
Cherokee	5,334,767
Chesterfield	2,794,315
Clarendon	2,429,168
Darlington	5,362,264
Dillon	2,410,283
Horry	63,837,263
Jasper	3,018,800
Lexington	38,240,146
Marlboro	1,307,855
Total	**$208,118,351**

Transportation Tax	
Berkeley	$22,648,137
Charleston	46,188,551
Dorchester	12,078,562
Richland	53,993,481
Total	**$134,908,731**

Note: The counties reported are those that currently had taxes in effect during the 2013/2014 Fiscal Year.

ADDITIONAL SALES TAX BY COUNTY

AS OF MAY 1, 2015

County	Effective Date of Imposition/Reimposition	Tax	Percent
Abbeville	May 1992	Local Option	1%
Aiken	January 2013	Capital Projects	1%
	March 2015	Education Capital Improvement	1%
Allendale	May 1992	Local Option	1%
	May 2009	Capital Projects	1%
Anderson	March 2015	Education Capital Improvement	1%
Bamberg	May 1992	Local Option	1%
	May 2013	Capital Project	1%
Barnwell	May 1999	Local Option	1%
Beaufort	NO SPECIAL LOCAL OPTON SALES TAXES		
Berkeley	May 1997	Local Option	1%
	May 2009	Transportation	1%
Calhoun	May 2005	Local Option	1%
Charleston	July 1991	Local Option	1%
	May 2005	Transportation	1/2 of 1%
	March 2011	Education Capital Improvement	1%
Cherokee	May 2009	Local Option	1%
	March 2015	Education Capital Improvement	1%
Chester	May 1994	Local Option	1%
	May 2009	Capital Projects	1%
Chesterfield	May 1997	Local Option	1%
	September 2000	School District	1%
Clarendon	May 1997	Local Option	1%
	June 2004	School District	1%
Colleton	July 1991	Local Option	1%
	May 2015	Capital Projects	1%
Darlington	May 1997	Local Option	1%
	February 2004	School District	1%
Dillon	May 1996	Local Option	1%
	October 2008	School District	1%
Dorchester	May 2005	Transportation	1%
Edgefield	May 1992	Local Option	1%
Fairfield	May 2006	Local Option	1%
Florence	May 1994	Local Option	1%
	May 2014	Capital Projects	1%

County	Effective Date of Imposition/Reimposition	Tax	Percent
Georgetown	May 2015	Capital Projects	1%
Greenville	NO SPECIAL LOCAL OPTON SALES TAXES		
Greenwood	NO SPECIAL LOCAL OPTON SALES TAXES		
Hampton	July 1991	Local Option	1%
	May 2013	Capital Projects	1%
Horry	May 2009	Education Capital Improvement	1%
Jasper	July 1991	Local Option	1%
	December 2002	School District	1%
Kershaw	May 1997	Local Option	1%
Lancaster	May 1992	Local Option	1%
	May 2009	Capital Projects	1%
Laurens	May 1999	Local Option	1%
Lee	May 1996	Local Option	1%
	May 2013	Capital Projects	1%
Lexington	March 2012	School District	1%
Marion	July 1991	Local Option	1%
	May 2013	Capital Projects	1%
Marlboro	May 1992	Local Option	1%
	February 2013	School District	1%
McCormick	July 1991	Local Option	1%
Newberry	April 2012	Capital Projects	1%
Oconee	NO SPECIAL LOCAL OPTON SALES TAXES		
Orangeburg	April 2013	Capital Projects	1%
Pickens	May 1995	Local Option	1%
Richland	May 2005	Local Option	1%
	May 2013	Transportation	1%
Saluda	May 1992	Local Option	1%
Spartanburg	NO SPECIAL LOCAL OPTON SALES TAXES		
Sumter	May 1996	Local Option	1%
	May 2009	Capital Projects	1%
Union	NO SPECIAL LOCAL OPTON SALES TAXES		
Williamsburg	May 1997	Local Option	1%
York	January 2012	Capital Projects	1%

Source: SC Department of Revenue Information Letter #14-17. http://www.dor.sc.gov/policy/il15-3-doc

7. ACCOMMODATIONS TAX

A 7% statewide sales tax is imposed upon the gross proceeds from the rentals or charges for sleeping accommodations furnished at any place (with exceptions) in which rooms, lodgings or sleeping accommodations of any kind are furnished, including but not limited to hotels, motels, inns, campgrounds, tourist courts, tourist camps, condominiums and residences.

The breakout of accommodation tax is as follows:
2% Accommodations
5% State-wide sales tax
Plus local taxes, if applicable

Enacted:	1984
Statute:	§12-36-920
Rate:	2%
Distribution:	Local Governments
FY 13-14 Collections:	$56,090,912*

ACCOMMODATIONS TAX COLLECTIONS BY MONTH

Month	Tax Collected
Jul-13	$7,836,336
Aug-13	8,498,715
Sept-13	6,937,255
Oct-13	4,474,220
Nov-13	3,709,451
Dec-13	2,667,359
Jan-14	2,292,643
Feb-14	1,954,978
Mar-14	2,381,670
Apr-14	3,967,034
May-14	5,158,824
Jun-14	5,477,685
Total	**$55,356,170***

*The FY 13-14 Accommodations Tax Collections of $56,090,912 are the total collections derived from the general ledger. The Accommodations Tax total of $55,356,170 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.

ACCOMMODATIONS TAX BY COUNTY
FISCAL YEAR 2014

County	Tax Collected	County	Tax Collected
Abbeville	$***	Greenwood	165,653
Aiken	518,644	Hampton	$22,717
Allendale	4,537	Horry	18,249,061
Anderson	519,555	Jasper	272,464
Bamberg	***	Kershaw	124,528
Barnwell	28,962	Lancaster	36,825
Beaufort	6,839,881	Laurens	102,215
Berkeley	542,144	Lee	11,809
Calhoun	***	Lexington	918,093
Charleston	13,518,144	McCormick	27,659
Cherokee	127,637	Marion	21,835
Chester	62,795	Marlboro	21,224
Chesterfield	45,920	Newberry	108,226
Clarendon	136,632	Oconee	192,100
Colleton	692,431	Orangeburg	608,772
Darlington	90,617	Pickens	424,932
Dillon	109,587	Richland	2,901,133
Dorchester	147,802	Saluda	15,340
Edgefield	***	Spartanburg	905,928
Fairfield	29,735	Sumter	310,762
Florence	1,149,371	Union	30,410
Georgetown	1,677,685	Williamsburg	13,336
Greenville	3,057,464	York	759,866
		Total of Counties	**$55,578,480**
		Unallocated Total	-222,310
		State Grand Total	**$55,356,170**

Note: The FY 13-14 Accommodations Tax Collections of $56,090,912 are the total collections derived from the general ledger. The Accommodations Tax total of $55,356,170 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.

***Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the owner. However, the amounts are included in the State Grand Total.

8. ADMISSIONS TAX

Admissions tax must be collected by all places of amusement when an admission price has been charged. The tax is 5% of the paid admissions. 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.

Examples of places of amusement:
Nightclubs, college and professional sporting events, amusement parks, golf courses, miniature golf or putt-putt courses, tennis courts, bowling alleys, water slides, movie theatres, musical concerts, health clubs, spas, gyms, swimming pools, skating rinks, baseball batting cages, craft shows

Enacted:	1923
Statute:	§12-21-2420 to §12-21-6540 §12-62-60
Rate:	5%
Distribution:	Department of Natural Resources Tourism Infrastructure Development Fund Counties & Municipalities Advisory Coordinating Council General Fund - Parks, Recreation and Tourism
FY 13-14 Collections:	$34,092,251

*The FY 13-14 Admissions Tax Collections of $34,092,251 are the total collections derived from the general ledger. The Admissions Tax total of $34,053,135 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.

ADMISSIONS TAX COLLECTIONS BY COUNTY
FISCAL YEAR 2014

County	Tax Collected	County	Tax Collected
Abbeville	***	Greenwood	255,047
Aiken	$775,646	Hampton	10,308
Allendale	***	Horry	9,480,814
Anderson	452,578	Jasper	60,466
Bamberg	***	Kershaw	26,618
Barnwell	***	Lancaster	193,615
Beaufort	3,614,414	Laurens	58,586
Berkeley	590,667	Lee	21,670
Calhoun	***	Lexington	654,193
Charleston	5,648,187	McCormick	45,436
Cherokee	82,709	Marion	7,344
Chester	31,411	Marlboro	***
Chesterfield	20,394	Newberry	16,885
Clarendon	53,168	Oconee	223,513
Colleton	60,266	Orangeburg	152,192
Darlington	-32,513	Pickens	861,019
Dillon	25,645	Richland	3,544,042
Dorchester	302,750	Saluda	15,881
Edgefield	29,595	Spartanburg	598,563
Fairfield	***	Sumter	158,101
Florence	532,594	Union	9,790
Georgetown	760,918	Williamsburg	20,560
Greenville	2,601,702	York	1,705,315
		Unallocated Total	327,916
		State Grand Total	**$34,053,135**

Note: The FY 13-14 Admissions Tax Collections of $34,092,251 are the total collections derived from the general ledger. The Admissions Tax total of $34,053,135 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.

***Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the owner. However, the amounts are included in the State Grand Total.

ADMISSION TAX COLLECTIONS BY EVENT TYPE
FISCAL YEAR 2014

Class Code	Type of Admission	Number of Returns	Tax Collected
01	Dances	346	$1,369,700
02	Nightclubs	1,166	583,311
03	Bands	197	125,904
04	Skating	330	248,215
05	Bowling	416	823,180
06	Golf	3,458	9,916,415
07	Golf Driving Range/Tennis	408	967,306
08	Miniature Golf Course	359	789,526
09	Swimming	133	116,720
10	Miniature Raceway	50	26,639
11	State/County park	101	427,912
12	Archery	98	36,259
13	Amusement Rides	212	1,177,137
14	Carnival	9	75,213
15	Circus	***	29,327
16	Itinerant Shows	85	193,012
17	Promoter	145	1,211,185
18	Gardens	62	1,094,670
19	Amusement Parks	235	2,560,102
20	Sight Seeing Attractions	150	327,067
21	Fishing Pier	68	38,031
22	Horse Racing , Shows, & Rides	21	9,783
23	Athletic Events	329	2,240,857
24	Auto/Motorcycle Racing	131	-6,446
25	Myrtle Beach Live Entertainment Theatre	85	1,471,990
26	Gyms, Spas, Body Building & Fitness Centers	147	576,172
27	Miscellaneous	1,679	2,693,728
99	Movie Theatres	710	4,930,221
	Total	**11,128**	**$34,053,135**

*The FY 2013-2014 Admissions Tax Collections of $34,092,251 are the total collections derived from the general ledger. The Admissions Tax total of $34,053,135 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.

*** Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total.

9. PROPERTY TAX

Property taxes are generally assessed and collected by local governments, but the SCDOR assesses and collects some property taxes and oversees certain property tax assessments to ensure equitable and uniform assessments throughout the State. Real property is subject to property taxes. Personal property used in business and certain personal property used for personal purposes such as motor vehicles, boats and airplanes are subject to property taxes. Most businesses must report business personal property to the SCDOR. There is no state or local tax on intangible personal property or inventories.

Each class of property is assessed at a ratio unique to that type of property. The assessment ratio is applied to the market value of the property to determine the assessed value of the property. Each county, municipality or other taxing entity then applies its millage rate to the assessed value to determine the tax due. A mill is a unit of monetary value, equal to one-tenth of a cent, or one-thousandth of a dollar (.001).

For example, if the millage rate is 200 mills and the assessed value of the property is $1,000, the tax on that property is $200.

Real and personal property of manufacturers, utilities, railroads, carlines and airlines and business personal property of merchants are assessed by the SCDOR. The county assessor assesses all other real property. The county auditor assesses all other personal property.

The following assessment ratios are applied to the value of the property to determine the assessed value for purposes of taxation:

Business Personal Property	10.5% of income tax depreciated value
Manufacturing Property	10.5% of FMV
Utility Property	10.5% of FMV
Railroads, Private Carlines, Airlines and Pipelines	9.5% of FMV
Primary Residences	4.0% of FMV
Agricultural Property (privately owned)	4.0% of use value
Agricultural Property (corporate owned)	6.0% of use value
Other real estate	6.0% of FMV
Vehicles (privately owned)	6%

BUSINESS PERSONAL PROPERTY TAX

All businesses assessed by the SCDOR are required to file an annual business personal property tax return with the Department. All furniture, fixtures and equipment are to be reported at acquisition cost with a deduction allowed for deprecation not to exceed 90% depreciation.

Enacted:	1962
Statute:	§12-37-710
Rate:	Local Millage
Distribution:	Local Governments
FY 13-14 Collections:	Collected by Local Governments

MOTOR CARRIER PROPERTY TAX

Motor carriers must file an annual property tax return with the SCDOR no later than June 30 for the preceding calendar year and remit one-half of the tax due or the entire tax due as stated on the return.

Enacted:	1997
Statute:	§12-37-2810 to 12-37-2880
Rate:	Average statewide millage
Distribution:	Local Governments
FY 13-14 Collections:	$13,837,483

PRIVATE CARLINES PROPERTY TAX

On or before April 15, every person whose private cars are operated upon the railroads in this state at any time during a calendar year should file with the SCDOR a report setting forth specifically the information prescribed by the SCDOR to enable it to make the assessment.

Enacted:	1976
Statute:	§§12-37-2110 to 12-37-2190
Rate:	9.5% of FMV times average statewide millage
Distribution:	State General Fund
FY 13-14 Collections:	$3,592,402

ASSESSED PROPERTY BY SCHOOL DISTRICT

2015 INDEX OF TAXPAYING ABILITY BASED ON 2013 VALUES

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
ABBEVILLE SCHOOL DISTRICT	$35,225,980	$8,414,097	$1,146,871	$3,624,700	$7,792,762	$1,323,324	$350,818	$57,878,552
AIKEN SCHOOL DISTRICT	$422,359,610	$79,527,891	$28,895,640	$50,275,410	$52,968,457	$18,767,940	$969,180	$653,764,128
ALLENDALE SCHOOL DISTRICT	$8,057,760	$1,795,380	$122,720	$3,642,810	$6,778,867	$389,690	$36,921	$20,824,148
ANDERSON DISTRICT 1	$120,352,309	$25,303,515	$11,212,810	$7,397,860	$19,114,630	$4,629,590	$79,574	$188,090,288
ANDERSON DISTRICT 2	$36,014,210	$8,107,175	$1,451,840	$3,931,549	$7,917,011	$1,720,850	$33,884	$59,176,519
ANDERSON DISTRICT 3	$21,508,960	$5,060,790	$2,952,950	$4,680,101	$6,368,610	$1,054,280	$21,678	$41,647,369
ANDERSON DISTRICT 4	$76,222,970	$11,571,065	$14,237,740	$3,468,447	$5,251,631	$2,128,930	$53,041	$112,933,824
ANDERSON DISTRICT 5	$223,457,530	$34,889,200	$12,514,120	$8,111,615	$13,996,070	$13,373,970	$164,583	$306,507,088
BAMBERG DISTRICT 1	$10,524,870	$2,898,590	$	$1,579,720	$2,199,630	$527,660	$195,940	$17,926,410
BAMBERG DISTRICT 2	$6,566,870	$1,590,470	$	$593,900	$2,753,280	$481,450	$160,410	$12,146,380
BARNWELL DISTRICT 19	$5,506,460	$1,655,024	$362,595	$411,020	$1,873,080	$175,372	$102,296	$10,085,847
BARNWELL DISTRICT 29	$7,089,510	$1,778,918	$491,270	$4,507,390	$1,146,110	$277,355	$152,488	$15,443,041
BARNWELL DISTRICT 45	$18,976,740	$4,474,729	$1,131,298	$256,720	$4,388,310	$1,100,064	$310,889	$30,638,750
BEAUFORT SCHOOL DISTRICT	$1,606,589,820	$138,827,200	$	$5,783,771	$46,062,490	$32,912,672	$2,176,780	$1,832,352,733
BERKELEY SCHOOL DISTRICT	$539,661,650	$90,360,082	$73,710,840	$50,609,390	$51,989,060	$14,480,310	$1,850	$820,813,182
CALHOUN SCHOOL DISTRICT	$30,984,510	$8,356,935	$19,050,816	$14,478,710	$7,032,424	$1,591,640	$608,864	$82,103,899
CHARLESTON SCHOOL DISTRICT	$2,618,673,676	$247,817,055	$100,760,492	$17,921,559	$86,912,590	$74,753,190	$4,020,392	$3,150,858,954
CHEROKEE SCHOOL DISTRICT	$92,295,440	$19,581,889	$25,812,329	$27,193,140	$22,428,637	$6,021,730	$432,322	$193,765,487
CHESTER SCHOOL DISTRICT	$51,851,290	$10,912,838	$7,075,101	$15,190,520	$14,711,950	$3,948,570	$762,580	$104,452,849
CHESTERFIELD SCHOOL DISTRICT	$60,204,690	$15,539,261	$6,699,964	$23,596,980	$11,567,051	$3,199,550	$513,124	$121,320,620
CLARENDON DISTRICT 1	$26,723,760	$3,138,592	$67,710	$177,330	$2,864,957	$500,880	$597,600	$34,070,829
CLARENDON DISTRICT 2	$40,609,290	$7,635,746	$412,306	$859,690	$3,736,383	$1,760,980	$336,575	$55,350,970
CLARENDON DISTRICT 3	$6,459,900	$1,761,392	$21,776	$48,860	$922,980	$367,870	$497,069	$10,079,847
COLLETON SCHOOL DISTRICT	$124,265,360	$15,875,206	$6,527,170	$6,647,027	$13,930,050	$4,331,748	$1,597,369	$173,173,930
DARLINGTON SCHOOL DISTRICT	$96,821,975	$27,234,382	$13,694,529	$16,522,670	$63,828,370	$7,727,770	$904,007	$226,733,703
DILLON DISTRICT 3	$9,123,070	$2,401,002	$1,166,707	$2,709,700	$1,469,156	$723,590	$123,927	$17,717,152
DILLON DISTRICT 4	$32,689,090	$7,379,727	$481,519	$5,220,800	$5,792,532	$2,478,430	$574,181	$54,616,279
DORCHESTER DISTRICT 2	$370,355,780	$56,334,183	$13,487,040	$9,261,650	$18,726,900	$6,666,820	$722,183	$475,554,556
DORCHESTER DISTRICT 4	$31,439,541	$6,474,495	$6,125,610	$10,758,920	$5,746,299	$1,387,340	$88,830	$62,021,035
EDGEFIELD SCHOOL DISTRICT	$47,693,890	$11,251,708	$2,130,060	$6,739,860	$8,162,760	$1,463,410	$705,420	$78,147,108
FAIRFIELD SCHOOL DISTRICT	$50,355,877	$9,428,154	$	$1,241,250	$70,041,064	$5,768,580	$593,793	$137,428,718
FLORENCE DISTRICT 1	$258,882,857	$50,128,478	$30,550,044	$22,184,414	$20,099,037	$13,136,675	$1,958,625	$396,940,130
FLORENCE DISTRICT 2	$8,571,672	$2,603,867	$	$307,030	$2,241,370	$206,970	$82,180	$14,013,089
FLORENCE DISTRICT 3	$26,850,223	$6,834,385	$3,031,203	$8,648,460	$4,171,732	$2,134,043	$215,700	$51,885,746
ABBEVILLE SCHOOL DISTRICT	$35,225,980	$8,414,097	$1,146,871	$3,624,700	$7,792,762	$1,323,324	$350,818	$57,878,552
AIKEN SCHOOL DISTRICT	$422,359,610	$79,527,891	$28,895,640	$50,275,410	$52,968,457	$18,767,940	$969,180	$653,764,128
ALLENDALE SCHOOL DISTRICT	$8,057,760	$1,795,380	$122,720	$3,642,810	$6,778,867	$389,690	$36,921	$20,824,148
ANDERSON DISTRICT 1	$120,352,309	$25,303,515	$11,212,810	$7,397,860	$19,114,630	$4,629,590	$79,574	$188,090,288
ANDERSON DISTRICT 2	$36,014,210	$8,107,175	$1,451,840	$3,931,549	$7,917,011	$1,720,850	$33,884	$59,176,519
FLORENCE DISTRICT 4	$9,195,779	$2,814,411	$7,094,135	$1,058,010	$1,305,860	$582,552	$110,874	$22,161,621
FLORENCE DISTRICT 5	$7,526,181	$2,438,726	$100,491	$540,202	$1,127,425	$386,108	$58,068	$12,177,201
GEORGETOWN SCHOOL DISTRICT	$464,466,160	$42,365,600	$15,412,465	$25,743,020	$9,972,270	$8,031,650	$1,148,770	$567,139,935
GREENVILLE SCHOOL DISTRICT	$1,526,888,404	$234,437,763	$135,039,490	$84,081,790	$86,792,639	$103,342,475	$6,432,184	$2,177,014,745
GREENWOOD DISTRICT 50	$112,374,654	$20,520,506	$24,011,204	$10,722,820	$9,599,078	$6,719,576	$713,999	$184,661,837
GREENWOOD DISTRICT 51	$7,709,230	$2,202,446	$491,954	$1,028,430	$1,444,220	$206,750	$420,296	$13,503,326

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
GREENWOOD DISTRICT 52	$7,118,959	$3,418,032	$33,557,589	$3,944,140	$3,720,638	$619,500	$198,014	$52,576,872
HAMPTON DISTRICT 1	$21,588,070	$4,403,534	$195,060	$1,310,390	$6,446,368	$1,579,230	$451,279	$35,973,931
HAMPTON DISTRICT 2	$7,250,580	$1,622,786	$1,145,474	$802,980	$2,947,140	$462,680	$172,899	$14,404,539
HORRY SCHOOL DISTRICT	$1,739,798,010	$215,252,307	$42,011,937	$13,371,858	$36,659,440	$58,672,420	$3,024,379	$2,108,790,351
JASPER SCHOOL DISTRICT	$70,886,830	$11,345,326	$18,620,461	$1,595,980	$16,053,536	$6,750,110	$614,624	$125,866,867
KERSHAW SCHOOL DISTRICT	$147,949,206	$28,327,773	$11,549,171	$13,815,351	$17,674,810	$5,117,790	$1,202,857	$225,636,958
LANCASTER SCHOOL DISTRICT	$231,213,120	$37,006,610	$14,205,041	$7,586,400	$14,547,590	$8,374,200	$926,683	$313,859,644
LAURENS DISTRICT 55	$58,761,840	$13,558,090	$4,622,266	$5,760,700	$9,660,530	$6,541,470	$686,720	$99,591,616
LAURENS DISTRICT 56	$31,581,160	$6,509,560	$4,199,730	$3,033,980	$4,846,930	$1,648,600	$367,600	$52,187,560
LEE SCHOOL DISTRICT	$22,586,630	$5,103,493	$360,564	$3,217,860	$4,000,930	$1,551,057	$513,186	$37,333,720
LEXINGTON DISTRICT 1	$354,259,000	$65,868,460	$14,635,360	$15,391,180	$39,739,360	$11,654,230	$703,410	$502,251,000
LEXINGTON DISTRICT 2	$160,441,340	$33,429,570	$26,290,480	$12,121,750	$16,820,810	$18,164,790	$347,040	$267,615,780
LEXINGTON DISTRICT 3	$31,897,820	$5,404,320	$158,020	$1,918,080	$4,505,050	$1,441,140	$121,550	$45,445,980
LEXINGTON DISTRICT 4	$20,886,810	$5,117,590	$1,087,930	$1,470,140	$4,880,980	$750,600	$48,330	$34,242,380
LEXINGTON DISTRICT 5	$367,518,430	$56,855,175	$4,592,820	$5,431,430	$40,631,500	$10,938,310	$598,489	$486,566,154
MARION SCHOOL DISTRICT	$49,734,425	$10,714,130	$1,402,861	$2,792,063	$7,931,392	$3,205,390	$738,766	$76,519,027
MARLBORO SCHOOL DISTRICT	$32,179,250	$8,170,080	$11,372,860	$6,854,350	$6,138,620	$1,707,790	$917,680	$67,340,630
MCCORMICK SCHOOL DISTRICT	$33,361,740	$4,439,481	$80,005	$1,218,890	$4,096,786	$593,170	$738,403	$44,528,475
NEWBERRY SCHOOL DISTRICT	$86,926,403	$15,446,660	$9,212,630	$9,225,240	$11,308,830	$3,789,690	$791,010	$136,700,463
OCONEE SCHOOL DISTRICT	$320,947,463	$38,189,609	$21,002,970	$8,666,012	$146,102,139	$6,456,353	$1,871,205	$543,235,751
ORANGEBURG DISTRICT 3	$42,307,088	$6,715,110	$4,391,678	$1,960,730	$6,352,789	$3,284,370	$308,303	$65,320,068
ORANGEBURG DISTRICT 4	$25,890,356	$6,824,010	$1,477,408	$5,107,940	$28,450,706	$1,219,068	$376,346	$69,345,834
ORANGEBURG DISTRICT 5	$95,711,982	$17,290,169	$13,334,383	$19,754,790	$10,017,073	$9,764,320	$855,685	$166,728,402
PICKENS SCHOOL DISTRICT	$349,124,013	$47,492,951	$13,230,130	$8,880,710	$33,042,940	$13,973,480	$1,894,967	$467,639,191
RICHLAND DISTRICT 1	$554,907,700	$85,869,986	$30,136,944	$47,956,930	$80,439,260	$46,439,550	$810,063	$846,560,433
RICHLAND DISTRICT 2	$414,201,660	$69,916,147	$8,112,238	$19,483,500	$24,305,980	$18,370,770	$532,136	$554,922,431
SALUDA SCHOOL DISTRICT	$31,159,890	$5,871,190	$	$2,161,310	$4,058,590	$740,020	$650,560	$44,641,560
SPARTANBURG DISTRICT 1	$70,183,140	$12,139,214	$617,494	$3,060,860	$6,753,756	$2,238,420	$278,142	$95,271,026
SPARTANBURG DISTRICT 2	$134,548,160	$24,239,509	$6,533,045	$9,592,760	$9,049,454	$4,407,450	$629,296	$188,999,674
SPARTANBURG DISTRICT 3	$26,754,740	$5,818,955	$5,956,026	$17,528,430	$5,994,904	$1,719,130	$150,470	$63,922,655
SPARTANBURG DISTRICT 4	$29,202,152	$6,361,070	$814,128	$5,240,720	$5,906,129	$1,737,370	$177,132	$49,438,701
SPARTANBURG DISTRICT 5	$116,972,170	$22,358,956	$41,707,316	$28,443,270	$8,698,960	$12,275,910	$3,174,320	$233,630,902
SPARTANBURG DISTRICT 6	$164,334,080	$27,119,197	$21,985,050	$23,498,640	$12,775,975	$14,117,650	$727,183	$264,557,775
SPARTANBURG DISTRICT 7	$135,549,545	$21,297,870	$4,230,337	$9,253,950	$13,934,963	$15,551,460	$420,264	$200,238,389
SUMTER SCHOOL DISTRICT	$206,201,570	$46,927,110	$1,540,010	$30,553,890	$21,912,450	$13,253,270	$1,126,590	$321,514,890
UNION SCHOOL DISTRICT	$34,403,380	$8,629,065	$8,246,517	$7,764,480	$7,181,470	$2,086,777	$751,852	$69,063,541
WILLIAMSBURG SCHOOL DISTRICT	$41,742,452	$11,589,388	$20,551,952	$1,071,620	$12,331,161	$3,014,070	$1,127,976	$91,428,619
YORK DISTRICT 1	$60,328,224	$11,615,107	$2,302,325	$5,977,580	$13,162,786	$3,061,070	$107,094	$96,554,186
YORK DISTRICT 2	$129,955,609	$20,739,955	$1,964,333	$3,345,500	$172,444,785	$3,779,051	$382,487	$332,611,720
YORK DISTRICT 3	$307,270,266	$51,228,032	$16,999,144	$35,257,548	$15,785,245	$16,552,790	$502,126	$443,595,151
YORK DISTRICT 4	$229,250,078	$36,091,439	$15,978,140	$12,361,500	$10,965,041	$8,579,253	$302,467	$313,527,918
Total	**$16,248,012,889**	**$2,348,039,889**	**$1,007,886,636**	**$879,542,677**	**$1,607,505,528**	**$696,966,123**	**$59,348,847**	**$22,847,302,589**

10. 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:

Liquor Manufacturer's License:	$50,200 every two years
Registered Producer's Certificate of Registration:	$400 every two years
Producer Representative's 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's 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
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 and Chapter 33 of Title 12
Rate:	See Above
Distribution:	State General Fund Local Option Permits to Local Governments
FY 13-14 Collections:	$71,220,834

BEER AND WINE TAX AND LICENSING

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's Permit:	$400 every two years
Beer and Wine Wholesale License:	$2,200 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 Premises Beer & Wine Permit:	$2,200 every two years
Sunday/Sabbath Beer & Wine Permit:	$650 every two years
1-day Beer & Wine Special Event Permit:	$25
120-day Temporary Beer & Wine Permit:	$25

Tax:

Beer per ounce:	$0.006
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 and Chapter 21 of Title 12
Rate:	See Above
Distribution:	State General Fund; Local Option Permits distributed to local governments
FY 13-14 Collections:	$101,970,170

LOCAL OPTION PERMIT FOR SUNDAY BEER, WINE AND ALCOHOLIC BEVERAGE SALES

County	Local Option Permit	7-Day Beer and Wine
Beaufort	YES	YES
Berkeley	YES	YES
Charleston	YES	YES
Colleton	YES	YES
Dorchester	YES	YES
Georgetown	YES	YES
Greenwood	YES	NO
Horry	YES	YES
Jasper	YES	YES
Kershaw	YES	YES
Lancaster	YES	NO
Lexington	YES	YES
Marion	YES	YES
Newberry	YES	YES
Oconee	YES	YES
Richland*	YES	YES
Saluda	YES	YES
Spartanburg **	YES	NO
York	YES	YES

* Richland County's 7-Day Beer and Wine Permit is for the unincorporated areas of Richland County only
** Excluding Wellford in Spartanburg County

City	Local Option Permit	7-Day Beer and Wine
Aiken	YES	YES
Anderson	YES	NO
Chapin	YES	YES
Chester	YES	YES
Clemson	YES	NO
Columbia (Richland County)	YES	YES
Edisto Beach	YES	YES
Elgin	YES	YES
Florence	YES	NO
Fountain Inn	YES	YES
Greenville	YES	YES
Greer	YES	YES
Hardeeville	YES	NO
Irmo	YES	YES
Lake City	YES	YES
Mauldin	YES	YES
North Augusta	YES	YES
Pendleton	YES	YES
Santee	YES	NO
Simpsonville	YES	YES
Sumter	Yes	NO
Travelers Rest	YES	NO
Walterboro	YES	YES
Yemassee	YES	YES

11. 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; the tax is paid only once. If tobacco products are purchased from a licensed distributor, then the retailer would owe no tax.

TAX RATES ON TOBACCO PRODUCTS

Cigarettes
$0.07 per pack of 20 cigarettes

Cigarette Surtax
$0.50 per pack of 20 cigarettes

All Other Tobacco Products
5% of the manufactured purchase price

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. A discount for timely filing the tobacco return and paying the tax due is 3.5% of the tax due.

Enacted:	1923
Statute:	§§12-21-610 to 12-21-810
Rate:	$0.0285/cigarette ($0.57/pack of 20) 5% of manufacturer's price for all other tobacco products
Distribution:	$0.07 - State General Fund $0.50 Surtax Department of Health & Environmental Control Medical University of South Carolina Department of Health and Human Services
FY 13-14 Collections:	$158,813,188

TAX EXCISE TAX RATES ON CIGARETTES
AS OF JANUARY 1, 2015

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	42.5	47	Nebraska	64	38
Alaska	200	12	Nevada	80	35
Arizona	200	12	New Hampshire	178	18
Arkansas	115	30	New Jersey	270	9
California	87	33	New Mexico	166	21
Colorado	84	34	New York (a)	435	1
Connecticut	340	4	North Carolina	45	45
Delaware	160	22	North Dakota	44	46
Florida (b)	133.9	27	Ohio	125	29
Georgia	37	48	Oklahoma	103	31
Hawaii	320	5	Oregon (e)	131	28
Idaho	57	42	Pennsylvania	160	22
Illinois (a)	198	17	Rhode Island	350	3
Indiana	99.5	32	South Carolina	57	42
Iowa	136	26	South Dakota	153	24
Kansas	79	36	Tennessee (a)	62	39
Kentucky (c)	60	40	Texas	141	25
Louisiana	36	49	Utah	170	19
Maine	200	12	Vermont	275	8
Maryland	200	12	Virginia (a)	30	50
Massachusetts	351	2	Washington	302.5	6
Michigan	200	12	West Virginia	55	44
Minnesota (d)	290	7	Wisconsin	252	10
Mississippi	68	37	Wyoming	60	40
Missouri (a)	17	51			
Montana	170	19	Dist. of Columbia (f)	250	11
			U. S. Median	136.0	

Source: Compiled by FTA from state sources.

(a) Counties and cities may impose an additional tax on a pack of cigarettes: in Alabama, 1¢ to 25¢; Illinois, 10¢ to $4.18; Missouri, 4¢ to 7¢; New York City, $1.50; Tennessee, 1¢; and Virginia, 2¢ to 15¢.

(b) Florida's rate includes a surcharge of $1 per pack.

(c) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in Kentucky and 0.05¢ in Tennessee.

(d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department. The current rate is 52.6¢ through December 31, 2015.

(e) Tax rate in Oregon is scheduled to increase to $1.32 per pack January 1, 2016

(f) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The curent rate is 40¢.

TOBACCO TAX COLLECTIONS BY MONTH

Month	Cigarettes	Other Tobacco Products	Total
Jul – 13	$1,639,572	$714,913	2,354,484
Aug – 13	1,672,669	613,763	2,286,431
Sep – 13	1,583,254	888,565	2,471,818
Oct – 13	1,627,792	189,034	1,816,826
Nov – 13	1,606,937	552,132	2,159,068
Dec – 13	1,445,384	1,226,942	2,672,326
Jan – 14	1,526,735	717,474	2,244,208
Feb – 14	1,389,400	474,704	1,861,104
Mar – 14	1,336,996	669,998	2,006,994
Apr – 14	1,488,410	362,555	1,850,966
May – 14	1,632,661	772,050	2,404,712
Jun – 14	1,627,282	561,730	2,189,011
Total	**$18,574,091**	**$7,743,858**	**$26,317,949**

CIGARETTE SURTAX COLLECTIONS
$0.50 PER PACK

Month	Cigarette Surtax
Jul-13	11,715,053
Aug-13	11,947,636
Sep-13	11,308,955
Oct-13	11,626,648
Nov-13	11,478,120
Dec-13	10,324,174
Jan-14	10,868,533
Feb-14	9,867,146
Mar-14	9,482,323
Apr-14	10,625,832
May-14	11,626,369
Jun-14	11,623,443
Total	**132,495,239**

12. OTHER TAXES AND LICENSING

AIRCRAFT 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 Department. Each type and model of flight equipment shall be separately returned, valued and apportioned.

Enacted:	1976
Statute:	§§12-37-2410 to 12-37-2490
Rate:	Assessment based on average statewide millage
Distribution:	State General Fund
FY 13-14 Collections:	$4,233,944

BANK TAX

Banks are taxed under Chapter 11 of Title 12 of the SC Code of Laws. 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.

Enacted:	1937
Statute:	§§12-11-10 to 12-11-60
Rate:	4.5% of entire net income
Distribution:	State General Fund
FY 13-14 Collections:	$33,106,653

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.

***BINGO LICENSE*:**

License Type	*License Fee*	*Entrance Fee*
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.

The SC Bingo Law requires the SCDOR to make specific allocations of revenue collected from Bingo to other state agencies.

Enacted:	1982
Statute:	12-21-3910 to 12-21-4300
Rate: (for each dollar of face value for each Bingo card sold)	$0.10 (Class B) $0.04 (Class C) $0.05 (Class F)
Distribution:	General Fund Bingo Charities Division on Aging Parks, Recreation and Tourism Commission on Minority Affairs
FY 13-14 Tax Collections:	$7,259,056

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
Statute:	§§12-21-2720 to 12-21-2750
Rate:	See statute
Distribution:	State General Fund
FY 13-14 Collections:	$1,124,811

CONTROLLED SUBSTANCE TAX

No dealer may possess any marijuana or controlled substance upon which a tax is imposed unless the tax has been paid on the marijuana or other controlled substance as evidenced by a stamp or other official indicia. The SCDOR has adopted a uniform system of providing, affixing and displaying official stamps, official labels or other official indicia for marijuana and controlled substances on which a tax is imposed.

Enacted:	1993
Statute:	§§12-21-5010 to 12-21-6050
Rate:	See statute
Distribution:	State General Fund
FY 13-14 Collections:	$347

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
Statute:	§12-24-10 to 12-24-150
Rate:	See statute
Distribution:	$0.75 — State General Fund $0.10 — Heritage Land Trust $0.20 — SC Housing Trust Fund $0.25 — Conservation Bank $0.55 — County General Fund
FY 13-14 Collections:	$58,973,965

DEED RECORDING FEE COLLECTIONS BY COUNTY
FISCAL YEAR 2014

County	Tax Collections	County	Tax Collections
ABBEVILLE	$84,654	GREENWOOD	396,878
AIKEN	1,321,279	HAMPTON	68,863
ALLENDALE	24,835	HORRY	6,648,753
ANDERSON	1,368,366	JASPER	333,625
BAMBERG	43,537	KERSHAW	375,364
BARNWELL	57,079	LANCASTER	1,495,392
BEAUFORT	5,033,528	LAURENS	251,846
BERKELEY	2,677,853	LEE	51,436
CALHOUN	55,866	LEXINGTON	2,588,088
CHARLESTON	10,990,807	MARION	82,468
CHEROKEE	185,180	MARLBORO	53,405
CHESTER	128,569	MCCORMICK	89,128
CHESTERFIELD	105,147	NEWBERRY	188,244
CLARENDON	158,938	OCONEE	696,171
COLLETON	403,343	ORANGEBURG	318,517
DARLINGTON	264,623	PICKENS	1,020,056
DILLON	60,229	RICHLAND	3,958,602
DORCHESTER	1,678,336	SALUDA	67,158
EDGEFIELD	146,128	SPARTANBURG	2,515,116
FAIRFIELD	111,594	SUMTER	656,655
FLORENCE	876,121	UNION	66,754
GEORGETOWN	1,105,932	WILLIAMSBURG	76,760
GREENVILLE	6,599,773	YORK	3,492,947
		State Total:	**$58,973,965**

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 non-halogenated 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 non-halogenated solvent.

Enacted:	1995
Statute:	§§44-56-410 to 44-56-495
Rate:	See statute
Distribution:	Special fund for environmental cleanup from dry cleaning operations
FY 13-14 Collections:	$1,059,740

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
Rate:	$0.0005
Distribution:	State General Fund
FY 13-14 Collections:	$27,493,952

EMERGENCY SERVICE 911 USER FEE

The Emergency 911 service is an emergency telephone system that provides the user with the ability to reach a public safety answering point by dialing the digits 911.

Commercial Mobile Radio Service (CMRS):
A monthly CMRS 911 charge is levied for each CMRS connection for which there is a mobile identification number containing an area code assigned to South Carolina by the North American Numbering Plan Administrator. The amount of the levy must be approved annually by the board at a level not to exceed the average monthly telephone (local exchange access facility) 911 charges paid in South Carolina. This fee is remitted on or before the twentieth day of the second month succeeding each monthly collection of the CMRS 911 charges to the Department, in a form prescribed by the department, showing the total amount of fees collected for the month and, at the same time, shall remit to the department the fees collected for that month. The tax is collected by the Department and all funds are transferred to the State Treasurer. These funds are not general fund revenue of the state and must be kept by the State Treasurer in a fund separate and apart from the general fund.

Prepaid Wireless:
A prepaid wireless seller must collect the prepaid wireless 911 charge established from a prepaid wireless consumer with respect to each prepaid wireless retail transaction occurring in South Carolina.

The tax is collected by the SCDOR and all funds are transferred to the State Treasurer. These funds are not general fund revenue of the state and must be kept by the State Treasurer in a fund separate and apart from the general fund to be expended as provided in Section 23-47-65.

Enacted:	1931
Statute:	Chapter 47 of Title 23
Rate:	See Above
Distribution:	39.8% - 911 System Operations 58.2% - System Maintenance 2% - Independent Auditor
FY 13-14 Collections:	$28,076,353

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
Statute:	§§48-28-10 to 48-28-100 §§48-30-10 to 48-30-80
Rate:	See statute
Distribution:	Forest Renewal Fund
FY 13-14 Collections:	$976,549

INDIGENT HEALTHCARE 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
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
FY 13-14 Collections:	$255,889,516

MOTOR FUEL USER FEE

A motor fuel user fee (commonly referred to as gas tax) of 16 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.

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
Statute:	§§12-28-110 to12-28-2930
Rate:	$0.1675/gallon
Distribution:	$0.16 — User Fee, Department of Transportation, DNR $0.005 — Environmental Impact Fee, Department of Health and Environmental Control $0.002 $0.005 — Petroleum Inspection Fee, Department of Agriculture
FY 13-14 Collections:	$572,581,219

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
Statute:	§12-36-510
Rate:	$20 or $50 at time of application
Distribution:	State General Fund
FY 13-14 Collections:	$750,642

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
Statute:	§§12-13-10 to 12-13-100
Rate:	6% of Net Income
Distribution:	State General Fund
FY 13-14 Collections:	$2,008,669

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
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)
FY 13-14 Collections:	$8,759,275