

117.81 GP: Fines and Fees Report FY 14

NAME	AUTHORIZATION	PURPOSE	SOURCE	AMOUNT RETAINED and PURPOSE	FY14 COLLECTIONS
DOR Cost Recovery	SC code §12-4-390(A) SC Code §12-4-388(C) and (D)	DOR may collect fees to recover the costs of the production, purchase, handling and mailing of documents, publications, records and data sets. Includes Certificate of Compliance and Installment Agreement Fees.	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 831,734
NSF Fees	SC Code §34-11-70(a)	A check, draft, or other written order is not paid by the bank because the maker or drawer did not have sufficient funds on deposit.	Taxpayer	Fees are retained by the Agency to cover the administrative operations.	\$ 82,800
Public Utility Assess	SC Code §58-3-100 SC Code §58-4-60(B)	DOR Assessment for expenses of Public Service Commission & Office of Regulatory Staff	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 73,039
Debt set-off	SC Code §12-56-60(B)	Collection of a delinquent debt through income tax refund setoff	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 7,402,275
Accommodations tax	SC Code §12-36-2630(3)	Seven percent sales tax on accommodations for transients	Sales	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 395,577
Local Option Sales tax, School District Sales tax, Capital project Sales tax, Transportation Sales tax	SC Code §4-10-90(A) and (B); SC Code §4-37-30, and others.	Department of Revenue to administer and collect local sales and use tax and retain costs associated with the administration of the tax	Sales	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 4,084,640
Dry Cleaning Facility Surcharge/Restoration Trust Fund	SC Code §44-56-430(3) SC Code §44-56-470 (D) SC Code §44-56-480(E)	Environmental surcharge on; Annual registration and fees for dry-cleaning facilities; and Surcharge on dry-cleaning solvent and halogenated drycleaning fluid	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 6,070
Forest products	SC Code §48-30-50	Collection of primary forest assessments by Department of Revenue; information and assistance to be provided by State Forester	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 7,031
Individual Income Tax Check-off	SC Code §12-6-5060(A), (C)	Voluntary contributions to funds/charities may be designated on IIT return	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ -
Governmental Enterprise Accounts Receivable (GEAR)	SC Code §12-4-580(B)	Department of Revenue to contract to collect outstanding liabilities	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 4,015,054
JDC Annual Fee(s)	SC Code §12-10-105	Annual fee remitted by qualifying businesses to be used to reimburse DOR for costs incurred auditing reports required per Section 12-10-80(A).	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 259,600
Motor Carrier Registration Fees	SC Code §12-37-2860(B)	A one-time fee on motor carriers distributed to DOR to be retained by the Department and expended in budgeted operations to record and administer the fee	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 89,700
Revitalization Zone/Enterprise Zone Fee	SC Code §12-10-95(I) SC Code §12-10-100(B)	Economic Development Coordinating Council expenses shared with DOR to meet admin, data collection and reporting costs	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 144,250
Taxpayer Education	SC Code §12-4-388(A)(B)	DOR may charge participants in taxpayer ed workshops a fee to cover direct costs	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 8,020
Bankruptcy	SC Code §12-4-375	DOR may retain and expend the first \$150,000 from bankruptcy operations	Bankruptcy Funds Collected from Taxpayers	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 150,000

Tourism Development Fee	SC Code §4-10-940(E)	Cost to DOR of administering the tax	Sales	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 124,825
TOTAL					\$ 17,674,616