

# Fines and Fees Report - FY 17

Pursuant to Proviso 117.74 of the FY18 Appropriations Bill



NAME	AUTHORIZATION	PURPOSE	FEE AMOUNT	FY17 COLLECTIONS
Accommodations Tax	SC Code §12-36-2630(3)	Cost to SCDOR for administering the tax	0.80% of Collections	\$ 542,436
Bankruptcy	SC Code §12-4-375	SCDOR may retain and expend the first \$150,000 from bankruptcy operations to defray administrative cost	First \$150,000	\$ 150,000
Debt Set-Off	SC Code §12-56-60(B)	Collection of a delinquent debt through income tax refund setoff	\$25	\$ 8,304,020
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 dry cleaning fluid	0.72% of Collections	\$ 5,657
FOIA Fees	SC code §30-4-30(B)	SCDOR may establish and collected reasonable fees not to exceed the actual cost of the search, retrieval, and redaction of records resulting from a Freedom of Information request	10 cents per page and/or \$15 per hour	\$ 3,995
Forest Products	SC Code §48-30-50	Collection of primary forest assessments by Department; information and assistance to be provided by State Forester	0.72% of Collections	\$ 6,415
Governmental Enterprise Accounts Receivable (GEAR)	SC Code §12-4-580(B)	Department to contract to collect outstanding liabilities	Reasonable fee negotiated between the governmental entity and the Department.	\$ 4,277,344
Individual Income Tax Check-off	SC Code §12-6-5060(A)(C)	Voluntary contributions to funds/charities may be designated on IIT return	0.72% of Collections	\$ 1,181
JDC Annual Fee(s)	SC Code §12-10-105	Annual fee remitted by qualifying businesses to be used to reimburse SCDOR for costs incurred auditing reports required per Section 12-10-80(A)	\$1,000 for qualifying businesses exceeding \$1,000 in credits	\$ 549,421
Local Option Sales tax, School District Sales tax, Capital project Sales tax, Transportation Sales tax	SC Code §4-10-90 (A)(B) SC Code §4-37-30, and others	Department to administer and collect local sales and use tax and retain costs associated with the administration of the tax	Local Option: One half of one percent of the fund or \$750,000, whichever is greater All Others: 0.80% of Collections	\$ 6,272,848
Motor Carrier Registration Fees	SC Code §12-37-2860(B)	Twelve dollars of the one-time fee payable to the DMV by motor carriers with trailers is distributed and retained by SCDOR for the administrative cost to record and administer the fee.	\$12	\$ 101,856
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	\$30	\$ 106,180
Public Utility Assess	SC Code §58-3-100 SC Code §58-4-60(B)	SCDOR assessment for expenses of Public Service Commission & Office of Regulatory Staff	0.72% of Collections	\$ 73,950
Revitalization Zone/Enterprise Zone Fee	SC Code §12-10-95(I) SC Code §12-10-100(B)	Economic Development Coordinating Council expenses shared with SCDOR to meet administrative, data collection and reporting costs	Initially \$500. Annually \$250.	\$ 145,250
SCDOR Cost Recovery	SC code §12-4-390(A) SC Code §12-4-388(C)(D)	SCDOR may collect fees to recover the costs of the production, purchase, handling and mailing of documents, publications, records and data sets	\$60 - Certificate of Compliance \$35 - Infrastructure Credit Eligibility \$45 - Installment Agreement Fee	\$ 916,876
Taxpayer Education	SC Code §12-4-388(A)(B)	SCDOR may charge participants in taxpayer education workshops a fee to cover direct costs	Cost of Materials	\$ 14,425
Tourism Development Fee	SC Code §4-10-940(E)	Cost to SCDOR for administering the tax	0.80% of Collections	\$ 228,355

**TOTAL \$ 21,700,209**

*Note: All fees are retained by the Department for administrative cost.*