

Fines and Fees Report - FY 18

Pursuant to Proviso 117.74 of the FY19 Appropriations Bill



| NAME | AUTHORIZATION | PURPOSE | FEE AMOUNT | FY18 COLLECTIONS |
|--|--|--|--|----------------------|
| Accommodations Tax | SC Code §12-36-2630(3) | Cost to SCDOR for administering the tax | 0.80% of Collections | \$ 561,263 |
| Debt Set-Off | SC Code §12-56-60(B) | Collection of a delinquent debt through income tax refund setoff | \$25 | \$ 7,783,111 |
| 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 | \$ 5,677 |
| FOIA Fee | 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 | \$ 4,106 |
| 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 | \$ 3,552 |
| 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. | \$ 4,439,668 |
| 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 | \$ 3,023 |
| 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 | \$ 268,954 |
| 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 | \$ 7,858,870 |
| 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 | \$ 105,564 |
| 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 | \$ 157,487 |
| Public Utility Assessment | 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 | \$ 77,384 |
| 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. | \$ 141,500 |
| 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 | \$ 1,045,828 |
| 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 | \$ 7,350 |
| Tourism Development Fee | SC Code §4-10-940(E) | Cost to SCDOR for administering the tax | 0.80% of Collections | \$ 231,960 |
| TOTAL | | | | \$ 22,695,297 |