

# 2014-2015 Annual Report

South Carolina Department of Revenue

**NIKKI HALEY**  
GOVERNOR

**RICK REAMES III**  
DIRECTOR

SOUTH CAROLINA



DEPARTMENT OF REVENUE

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# 1. AGENCY OVERVIEW

## *OUR MISSION*

The Mission of the South Carolina Department of Revenue (SCDOR) 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 will administer these duties with a focus on information security and the protection of taxpayer information.

## *OUR VISION*

SCDOR strives to be an innovative and trustworthy service partner for all stakeholders.

## *OUR GOALS*

Fairly administer and enforce revenue and regulatory laws to maximize compliance.

Ensure functional security.

Improve the customer service experience and expand outreach to taxpayers and external stakeholders.

Establish a culture that develops, retains, and values a competent, productive, and diverse workforce.

## *OUR CULTURE VALUES*

*Excellence* demonstrated by focusing on proactive customer service.

*Open Communication* demonstrated through vibrant two-way communication with stakeholders.

*Functional security* demonstrated through the protection of taxpayer information.

*Leadership* demonstrated by modeling integrity, ethical behavior, and the highest standards of conduct.

*Visionary* and *innovative* planning and problem solving.

*Ownership* of problems by taking responsibility for actions and performance.

*Accountability* demonstrated through performance metrics and evaluations.

*Collaboration* among teams for everyday process improvement.

*Empowering* employees to make a positive difference by enhancing their skills and knowledge, as well as recognizing their contributions.

*Professionalism* demonstrated by competent, resourceful, accountable, and courteous employees.

## *OUR PURPOSE*

In concert with our mission, the Department collects approximately 95% of the state's general fund. Total annual net collections by the Department amount to \$10.5 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 Board of Economic Advisors (BEA). The BEA 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**  
**FISCAL YEAR 2015**

**Goal 1: Fairly administer and enforce revenue and regulatory laws to maximize compliance**

- Increase Collections
- Implement Phase I of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWAY)

**Goal 2: Ensure functional security**

- Ensure compliance with external regulatory bodies
- Implement Phase I of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWAY)
- Establish new technological environment (SCDOR) by building a new infrastructure to house the Agency’s various processing systems and components.
- Establish a formal process for remediating security findings identified through internal and external reviews.
- Develop a functioning Disaster Recovery and Business Continuity Plan

**Goal 3: Improve the customer service experience for taxpayers and external stakeholders**

- Implement Phase I of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWAY)
- Centralize, standardize and streamline the distribution of external communications
- Launch a new user-friendly, easy to navigate, secure and dynamic website

**Goal 4: Develop and Retain a Competent, Productive, and Satisfied Workforce**

- Establish an Agency ethics and code of conduct program
- Promote a culture exemplifying customer service, security, collaboration, process improvement, accountability, recognition and wellness.

Source: SC Department of Revenue Accountability Report 2014-2015

## ***TAXPAYER BILL OF RIGHTS***

The Taxpayers' Bill of Rights gives a taxpayer certain rights when dealing with the South Carolina Department of Revenue.

- Taxpayers have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue.
- The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- Taxpayers have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- Taxpayers have the right to prompt, courteous service from all dealings with the Department of Revenue.
- Taxpayers have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and remedies as a taxpayer.
- Taxpayers have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Under the provisions of [Section 12-4-340](#) of the 1976 code of laws, any outstanding liabilities due and owed to the South Carolina Department of Revenue for more than six months may be assigned to a private collection agency for collecting actions.

### **Taxpayer Advocate Contact Information:**

Taxpayer Advocate  
South Carolina Department of Revenue  
300A Outlet Pointe Boulevard  
P.O. Box 125  
Columbia, SC 29214

Phone: 803-898-5444

Fax: 803-898-5020

Email: Jean.Funches@dor.sc.gov

## ***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 29210

**Charleston Service Center**

2 South Park Circle, Suite 100  
Charleston, SC 29407

**Florence Service Center**

1452 West Evans Street  
Florence, SC 29501

**Greenville Service Center**

545 North Pleasantburg Drive, Suite 300  
Greenville, SC 29607

**Myrtle Beach Service Center**

1350 Farrow Parkway, Suite 200  
Myrtle Beach, SC 29577

**Rock Hill Service Center**

454 South Anderson Road, Suite 202  
Rock Hill, SC 29730

## 2. 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.

For a U.S. State Comparison of personal income tax rates and brackets for Tax Year 2014 please see the following Tax Foundation publication: [Fiscal Fact No. 422: State Income Tax Rates and Brackets 2014](#).

<b>Enacted:</b>	1927
<b>Statute:</b>	Title 12, Chapter 6
<b>Rate:</b>	3% to 7%
<b>Distribution:</b>	State General Fund
<b>Tax Year 2014 Collections:</b>	\$3,661,194,579

**Note:** The Tax Year 2014 collections represented in this section are the actual collections net of refunds for this tax type and includes gross revenue allocated to Property Tax Relief funds (PTRTF).



**INDIVIDUAL INCOME TAX RETURNS BY COUNTY**  
**Tax Year 2014**

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,237	19,752	\$176,937,257	\$9,753,643
Aiken	65,895	135,897	1,892,155,599	93,688,722
Allendale	3,045	6,194	38,262,409	2,084,505
Anderson	73,286	154,969	1,819,946,553	105,320,334
Bamberg	4,973	10,262	105,333,815	6,158,006
Barnwell	7,863	16,662	156,546,505	8,259,030
Beaufort	69,617	139,434	2,445,470,882	142,116,636
Berkeley	71,482	147,501	1,915,692,577	110,600,588
Calhoun	4,700	9,522	101,636,324	6,198,604
Charleston	167,916	314,375	6,306,926,357	382,923,663
Cherokee	20,239	42,980	383,152,548	19,543,370
Chester	12,321	25,447	235,625,756	10,819,287
Chesterfield	16,174	34,080	293,203,124	14,273,110
Clarendon	11,672	23,956	175,226,839	9,634,532
Colleton	15,188	31,446	252,775,195	13,746,627
Darlington	25,299	52,454	553,217,623	31,576,348
Dillon	11,379	24,466	159,747,581	8,195,870
Dorchester	57,571	120,822	1,577,297,433	91,107,739
Edgefield	7,903	16,774	192,444,860	8,979,230
Fairfield	9,123	17,953	165,784,873	8,984,131
Florence	55,771	115,198	1,331,204,935	78,418,265
Georgetown	24,848	49,340	633,158,696	37,329,187
Greenville	208,153	435,532	7,049,287,493	424,383,843
Greenwood	27,486	58,676	608,621,905	35,004,722
Hampton	7,407	15,450	127,853,543	7,096,635
Horry	129,670	247,047	2,630,761,506	149,538,369
Jasper	8,228	16,623	156,475,569	7,486,800
Kershaw	25,863	53,694	619,810,640	34,993,173
Lancaster	30,432	64,574	781,636,377	31,094,129
Laurens	23,654	49,862	457,074,222	25,540,692
Lee	5,882	11,978	81,565,146	4,390,836
Lexington	112,443	232,788	3,386,734,021	200,413,089
McCormick	3,728	7,228	67,041,609	2,982,858
Marion	12,186	24,754	156,217,905	8,321,683
Marlboro	9,708	20,060	130,196,907	5,942,398
Newberry	15,618	32,865	327,886,676	18,448,282
Oconee	29,892	61,462	835,213,228	47,570,531
Orangeburg	34,160	68,830	579,405,285	32,508,329
Pickens	45,752	94,655	1,237,073,455	70,821,717
Richland	158,550	306,925	4,644,293,861	279,324,329
Saluda	6,798	15,880	125,249,710	6,711,080
Spartanburg	117,855	249,068	3,150,077,285	175,479,055
Sumter	40,206	83,649	734,971,084	41,301,652
Union	10,304	21,143	175,404,211	9,193,887
Williamsburg	11,592	23,646	160,127,672	8,586,076
York	101,393	217,388	3,509,072,024	131,905,437
Out of Country	3,995	5,340	73,999,912	4,784,024
Out of State	267,628	574,855	5,190,551,913	311,789,884
Unknown	848	1,768	59,884,404	3,758,925
<b>Total</b>	<b>2,194,933</b>	<b>4,505,224</b>	<b>\$57,968,235,304</b>	<b>\$3,279,083,862</b>

**INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY**  
**Tax Year 2014**

<b>Tax Liability</b>	<b>Number of Returns</b>	<b>Percent of Total</b>	<b>State Income Tax Liability</b>	<b>Percent of Total</b>
\$0.00	932,611	42.48%	\$0	0.24%
\$0.01-\$25	41,308	1.88	494,988	0.01
\$26-\$50	35,076	1.59	1,292,978	0.03
\$51-\$75	34,133	1.55	2,106,866	0.06
\$76-\$100	28,606	1.30	2,470,479	0.07
\$101-\$125	22,340	1.01	2,499,334	0.07
\$126-\$150	22,007	1.00	2,994,298	0.09
\$151-\$200	44,121	2.01	7,672,248	0.23
\$201-\$250	33,274	1.51	7,493,833	0.22
\$251-\$300	31,595	1.43	8,688,649	0.26
\$301-\$400	53,564	2.44	18,585,862	0.56
\$401-\$500	47,197	2.15	21,157,958	0.64
\$501-\$600	39,586	1.80	21,750,379	0.66
\$601-\$700	35,013	1.59	22,777,352	0.69
\$701-\$800	33,147	1.51	24,830,360	0.75
\$801-\$900	31,305	1.42	26,531,128	0.81
\$901-\$1,000	31,708	1.44	30,083,121	0.91
\$1,001-\$1,250	68,136	3.10	76,427,781	2.33
\$1,251-\$1,500	62,486	2.84	85,637,674	2.61
\$1,501-\$2,000	102,233	4.65	177,907,283	5.43
\$2,001-\$2,500	81,208	3.69	181,876,333	5.55
\$2,501-\$3,000	64,120	2.92	175,652,309	5.36
\$3,001-\$4,000	95,024	4.32	329,183,539	10.06
\$4,001-\$5,000	64,336	2.93	287,413,748	8.78
\$5,001-\$7,500	81,894	3.73	495,295,877	15.14
\$7,501-\$9,999	33,014	1.50	283,431,466	8.66
OVER \$10,000	45,891	2.09	984,828,019	30.10
<b>Total</b>	<b>2,194,933</b>	<b>100%</b>	<b>\$3,279,083,862</b>	<b>100%</b>

**INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS**  
**TAX YEAR 2014**

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	737,745	1,513,341	\$(24,386,939)	\$42,551,564	\$6,998,453	\$35,553,111	\$39,921,321
\$1-\$1,000	70,198	127,904	32,338,509	938,444	430,064	508,380	900,722
\$1,001-\$2,000	55,645	99,913	82,727,679	615,231	447,136	168,095	576,438
\$2,001-\$3,000	50,060	90,447	124,855,712	648,540	499,169	149,371	579,510
\$3,001-\$4,000	45,719	82,989	159,536,031	1,614,131	544,725	1,069,406	1,452,132
\$4,001-\$5,000	42,196	76,909	189,533,287	2,768,762	550,220	2,218,542	2,505,169
\$5,001-\$6,000	40,113	73,455	220,327,366	3,841,194	609,958	3,231,236	3,463,809
\$6,001-\$7,000	37,375	69,044	242,725,161	4,982,394	639,821	4,342,573	4,516,294
\$7,001-\$8,000	35,661	65,580	267,280,029	6,402,605	683,456	5,719,149	5,835,881
\$8,001-\$9,000	33,982	62,078	288,719,236	7,554,028	719,401	6,834,627	6,909,690
\$9,001-\$10,000	32,953	60,726	312,958,264	8,908,342	828,692	8,079,650	8,135,600
\$10,001-\$11,000	31,029	56,926	325,624,004	9,841,063	841,680	8,999,383	9,043,730
\$11,001-\$12,001	29,936	54,742	344,257,489	11,004,465	866,165	10,138,300	10,168,127
\$12,001-\$13,000	28,628	52,747	357,687,140	12,232,573	885,597	11,346,976	11,366,543
\$13,001-\$14,000	27,623	51,079	372,820,996	13,447,577	964,538	12,483,039	12,497,215
\$14,001-\$15,000	26,517	48,997	384,379,616	14,460,426	1,029,255	13,431,171	13,446,105
\$15,001-\$20,000	117,196	216,325	2,041,601,475	88,283,506	5,675,047	82,608,459	82,665,001
\$20,001-\$25,000	98,355	183,002	2,206,111,162	108,917,034	6,793,834	102,123,200	102,171,668
\$25,001-\$35,000	153,735	297,979	4,567,547,874	249,441,519	16,435,549	233,005,970	233,090,557
\$35,001-\$50,000	156,960	334,539	6,577,502,895	390,311,508	29,068,219	361,243,289	361,392,708
\$50,001-\$75,000	152,361	370,022	9,319,344,349	587,636,789	48,814,254	538,822,535	539,071,013
\$75,001-\$100,000	79,089	208,161	6,806,968,889	445,636,655	38,963,157	406,673,498	406,815,934
\$100,001-\$150,000	63,055	171,178	7,577,187,531	511,615,058	46,011,836	465,603,222	465,708,047
\$150,001-\$200,000	21,669	59,961	3,713,693,228	256,825,568	23,649,932	233,175,636	233,194,279
\$200,001-\$350,000	17,910	50,868	4,549,007,178	323,075,438	30,565,997	292,509,441	292,519,485
\$350,001-\$500,000	4,653	13,571	1,918,662,430	138,196,440	14,340,175	123,856,265	123,858,669
\$500,001-\$750,000	2,574	7,387	1,544,995,751	111,923,943	11,866,622	100,057,321	100,059,501
Over- \$750,000	1,996	5,354	3,464,228,962	250,522,691	43,305,506	207,217,185	207,218,714
<b>Total</b>	<b>2,194,933</b>	<b>4,505,224</b>	<b>57,968,235,304</b>	<b>3,604,197,488</b>	<b>333,028,458</b>	<b>3,271,169,030</b>	<b>3,279,083,862</b>

**Note:** Credits are non-refundable

**INDIVIDUAL INCOME TAX RETURN STATISTICS  
TAX YEAR 2014**

***All Returns Processed***

<b>Filing Status</b>	<b>Individual Income</b>		
	<b>Tax Returns</b>	<b>Amended</b>	<b>Total</b>
Single	915,486	4,749	920,235
Head of Household	376,455	2,210	378,665
Married, Filing Jointly	827,351	6,902	834,253
Married, Filing Separately	60,161	336	60,497
Widow/Widower	1,271	12	1,283
<b>Total</b>	<b>2,180,724</b>	<b>14,209</b>	<b>2,194,933</b>

***Refund Returns***

<b>Return Type</b>	<b>Number of Refunds Claimed</b>	<b>Total Amount Refunded*</b>	<b>Average Refund Amount*</b>
Individual Income Tax Return	1,498,102	\$1,331,479,422	\$888
Amended	5,967	\$2,668,220	\$447
<b>Total</b>	<b>1,504,069</b>	<b>\$1,334,147,642</b>	

\*Prior to Debt Offset

***Use Tax Collections Reported on SC 1040***

Number of Returns	110,920
Amount	\$5,001,022

*INDIVIDUAL INCOME TAX CONTRIBUTIONS*  
*CALENDAR YEAR 2014*

<b>Type of Contribution</b>	<b>Number of Returns</b>	<b>Amount</b>
Children's Trust	2,322	\$26,282
Conservation Bank	946	9,493
Eldercare Trust	1,749	17,818
Financial Literacy	708	4,065
First Steps	1,300	12,727
Donate Life SC	1,028	9,116
Heritage	709	5,372
Litter	1,189	8,467
Military Relief	2,635	44,030
Public Ed	2,092	34,267
SCLEA	1,529	18,331
SC Department of Natural Resource Fund	2,559	31,008
SC State Forest	1,935	17,022
State Parks	3,268	43,639
Veterans Trust	2,640	35,384
Wildlife	3,737	44,826
<b>Total Contributions</b>	<b>30,346</b>	<b>\$361,847</b>

**INDIVIDUAL INCOME TAX CREDITS  
CALENDAR YEAR 2014**

<b>Credit Claimed</b>	<b>Total Number of Credits</b>	<b>Total Amount of Credits</b>
ABANDONED BUILDINGS	27	\$1,127,443
ADDITIONAL FAMILY INDEP	3	53,525
ALTERNATIVE MOTOR	89	152,472
ANGEL INVESTOR	111	1,576,763
APPRENTICESHIP	55	155,101
BIODIESEL MOTOR FUEL	3	8,041
BROWNFIELDS CLEANUP	18	142,272
CAPITAL INVESTMENT	177	436,437
CERTIFIED HIST RESID STRU	46	871,882
CERTIFIED HIST STRUCTURE	40	1,721,932
CHILD CARE	118,405	20,870,796
COMMUNITY DEVELOPMENT	112	285,555
CORPORATE HQ	1	2,552
DRIP-TRICKLE IRRIGATION	86	64,100
EMPLOYER CHILD CARE CR.	39	113,583
ENERGY EFFICIENT MANUFACTURED HOME	68	59,602
EXCESS INSURANCE PRM	2,848	2,611,220
FAMILY INDEPENDENCE PMNT	34	71,687
HEALTH INSURANCE	27	40,069
INDUSTRY PARTNER	305	5,551,151
MANUF. RENEWAL ENERGY	27	58,702
MINORITY CONTRACT BUS. CR.	35	159,537
MOTION PICTURE	2	1,729
NEW JOBS CREDIT	514	4,331,714
NURSING HOME	193	52,034
PALMETTO CAPITAL SEED CR.	3	26,934
PLUG-IN HYBRID VEHICLE	91	166,015
PORT CARGO CREDIT	7	149,578
PREMARITAL PREP	87	8,030
PRIOR-YR CARRYOVER	640	10,941,067
QUALIFIED CONSERVATION	317	7,206,573
QUALIFIED RETIREMENT PLAN	161	283,401
QUALITY FORUM	4	4,975
RENEWABLE FUEL FACIL	5	96,138
RESEARCH EXPENSES CREDIT	234	1,394,568
RESIDENTIAL RETROFIT	159	178,960
RETAIL FACILITIES	66	1,348,179
S CORP BANKS SHAREHL	146	440,985
SCENIC RIVER TAX CREDIT	2	7,029
SMALL BUSINESS	75	476,078

Credit Claimed	Total Number of Credits	Total Amount of Credits
SMALL BUSINESS ALTERNATIVE JOBS	97	559,001
SOLAR ENERGY	386	1,049,229
SPRINKLER SYSTEM CREDIT	3	1,139
TAXES PAID TO OTHER STATE	90,129	220,246,624
TEXTILES REHABILITATION	69	2,612,436
TUITION TAX CREDIT	7062	4,885,979
TWO WAGE EARNER	360,334	48,319,630
VENISON FOR CHARITY	51	12,116
WATER RESOURCE CREDIT	9	9,655
<b>TOTAL</b>	<b>583,402</b>	<b>\$340,944,217</b>

**DEBT SETOFF COLLECTIONS  
CALENDAR YEAR 2014**

<b>Agency</b>	<b>Number of Returns</b>	<b>Amount</b>
AIKEN CENTER	93	\$18,731
AIKEN HOUSING AUTHORITY	>5	67
AIKEN TECHNICAL COLLEGE	637	182,597
BEHAVIORAL HEALTH SERVICES	112	19,360
CENTRAL PIEDMONT COMM COLLEG	35	13,662
CHARLESTON SOUTHERN UNIVERSITY	90	52,303
CITY OF COLUMBIA	3,016	473,989
CLAFLIN UNIVERSITY	8	3,583
CLEMSON UNIVERSITY-PERKINS LOANS	62	33,743
CLEMSON UNIVERSITY-STUDENT ACCOUNT	276	123,551
CLOVER HOUSING AUTHORITY	<5	326
COASTAL CAROLINA - PERKINS	10	6,365
COASTAL CAROLINA UNIVERSITY	25	4,320
COKER COLLEGE	18	9,900
COLLEGE OF CHARLESTON-PERKIN	56	27,813
COLLEGE OF CHARLESTON-STUDENT	120	55,085
COLUMBIA COLLEGE	32	14,244
COLUMBIA HOUSING AUTHORITY	68	18,289
CONNECT OR 2000 ASSOCIATION	73	14,201
CONVERSE COLLEGE	15	8,793
CORNERSTONE ALCOHOL AND DRUG	7	594
COUNTY OF LEXINGTON	8	4,120
CRIMINAL JUSTICE ACADEMY	<5	247
DEPT OF MENTAL HEALTH	3,525	1,017,988
ERSKINE COLLEGE	17	12,220
FLORENCE COUNTY TREASURER	253	40,514
FLORENCE-DARLINGTON TECH	13	12,361
FLORENCE-DARLINGTON TECH STUDENT	1,694	481,209
FORREST JUNIOR COLLEGE	156	59,150
FORT MILL HOUSING AUTHORITY	9	3,032
FRANCIS MARION UNIVERSITY	96	36,862
GEORGETOWN COUNTY SCHOOL DISTRICT	14	2,802
GREENVILLE COUNTY SCHOOL	12	1,902
GREENVILLE TECH COLLEGE	63	12,129
HARTSVILLE HOUSING AUTHORITY	17	3,478
HILTON HEAD #1 PSD	18	4,495
HORRY-GEORGETOWN TECH COLLEG	1,323	410,151
HOUSING & REDEVELOPMENT AUTHORITY OF MARLBORO	16	5,008
HOUSING AUTHORITY OF ANDERSON	37	11,897



Agency	Number of Returns	Amount
HOUSING AUTHORITY OF CHERAW	43	13,579
HOUSING AUTHORITY OF CONWAY	37	9,009
HOUSING AUTHORITY OF FLORENCE	95	20,579
HOUSING AUTHORITY OF GREENWOOD	16	2,428
HOUSING AUTHORITY OF MARION	58	11,391
HOUSING AUTHORITY OF MCCOLL	7	1,663
HOUSING AUTHORITY OF THE CITY OF CHARLESTON	230	53,724
HOUSING AUTHORITY OF WOODRUFF	12	1,996
INTERNAL REVENUE SERVICE	23,216	13,625,892
LANCASTER CTY NATURAL GAS	75	11,059
LANDER UNIVERSITY	172	71,258
LEXINGTON SCHOOL DISTRICT ONE	109	15,847
LIMESTONE COLLEGE	6	2,204
MEDICAL UNIVERSITY OF SC	42	35,292
MULLINS HOUSING AUTHORITY	19	4,219
MUNICIPAL ASSOCIATION OF SC	13,276	2,871,587
MUSC MEDICAL CENTER (HOSPITAL)	14,448	5,714,533
NORTHEASTERN TECH COLLEGE	204	58,515
ORANGEBURG-CALHOUN TECHNICAL COLLEGE	576	135,871
PIEDMONT TECHNICAL COLLEGE	1,051	258,150
PRESBYTERIAN COLLEGE	11	4,071
PROBATION PAROLE AND PARDON	1,785	390,797
SALUDA CITY AMBULANCE SERVICE	31	10,280
SANTEE COOPER AUTHORITY	2,290	504,004
SHERMAN COLLEGE OF ST CHIRO	16	10,904
SOUTH CAROLINA ASSOCIATION	165,151	71,929,501
SOUTH CAROLINA DEPARTMENT OF HEALTH & ENVIR	<5	1,520
SOUTH CAROLINA DEPARTMENT OF JUVENILE JUSTICE	10	2,080
SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES	838	165,563
SOUTH CAROLINA DEPARTMENT OF REVENUE ENTERPRISE	32,433	11,036,869
SOUTH CAROLINA DEPARTMENT OF REVENUE W/A/R	37,763	14,698,308
SOUTH CAROLINA DEPARTMENT OF SOC SERV CHILD SU	12,085	5,179,310
SOUTH CAROLINA DEPARTMENT OF SOC SERV FOOD STA	931	200,345
SOUTH CAROLINA DEPARTMENT OF TRANSPORTATION	435	68,582
SOUTH CAROLINA DEPT DISABILITIES & SPECIAL NEEDS	9	4,556
SOUTH CAROLINA EMPLOYMENT & WORKFORCE	13,355	4,415,462
SOUTH CAROLINA EMPLOYMENT & WORKFORCE-IN	109	58,017
SOUTH CAROLINA FORESTRY COMMISSION	<5	54
SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT A	51	45,328
SOUTH CAROLINA REGIONAL HOUSING AUTH #3	98	24,223
SOUTH CAROLINA STATE UNIVERSITY	710	289,071
SOUTH CAROLINA STUDENT LOAN	671	468,458
SOUTH UNIVERSITY	<5	2,823



<b>Agency</b>	<b>Number of Returns</b>	<b>Amount</b>
SOUTHERN WESLEYAN UNIVERSITY	17	6,528
SPARTANBURG COUMMUNITY COLLEGE	1,210	349,108
SPARTANBURG HOSPITAL FOR RESTORATIVE	<5	105
SPARTANBURG METHODIST COLLEGE	24	9,768
SPARTANBURG REGIONAL EMERGENCY PHY	4,853	947,968
SPARTANBURG REGIONAL MEDICAL CENTER	14,160	6,489,210
SRMC PHYSICIANS BILLING	5,688	1,183,585
STATE EDUCATION ASSIST AUTHORITY	4,791	3,066,140
STATE ETHICS COMMISSION	53	5,903
THE CITADEL - PERKINS	45	21,920
THE ERNEST E KENNEDY CENTER	140	30,360
TRI-COUNTY TECHNICAL COLLEGE	139	14,273
TRIDENT TECHNICAL COLLEGE	948	353,706
UNIVERSITY OF SOUTH CAROLINA	206	131,271
UNIVERSITY OF SOUTH CAROLINA	210	94,951
UPSTATE UNIVERSITY OF SOUTH CAROLINA	83	44,095
VILLAGE OF PELHAM	1,021	433,896
WILLIAMSBURG TECH COLLEGE	196	60,305
WINTHROP UNIVERSITY	579	258,709
WOFFORD COLLEGE	6	4,110
YORK HOUSING AUTHORITY	20	4,220
YORK TECHNICAL COLLEGE	808	222,741
<b>TOTAL</b>	<b>369,709</b>	<b>\$149,362,873</b>

## *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.

<b>Enacted:</b>	1995
<b>Statute:</b>	Title 12, Chapter 10
<b>Rate:</b>	2% to 5% of Withholding
<b>Distribution:</b>	Credit to Qualified Taxpayers
<b>FY 14-15 Credit Dollars Claimed:</b>	\$89,432,485

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09/14	\$21,370,295	500,381	21,870,676
12/14	20,664,292	521,562	21,185,855
03/15	23,442,221	385,292	23,827,513
06/15	22,023,795	524,645	22,548,440
<b>TOTAL</b>	<b>\$87,500,605</b>	<b>\$1,931,880</b>	<b>\$89,432,485</b>

### 3. 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.

For a U.S. State comparison of state corporate income tax rates and brackets for Tax Year 2015 please see the following Tax Foundation publication: [Fiscal Fact No. 463: State Corporate Income Tax Rates and Brackets for 2015](#).

<b>Enacted:</b>	1927
<b>Statute:</b>	12-6-530
<b>Rate:</b>	5%
<b>Distribution:</b>	State General Fund
<b>FY 14-15 Collections:</b>	\$377,669,258

*Note: The Fiscal Year 2015 collections represented in this section includes gross revenue allocated to Property Tax Relief funds (PTRTF).*

## ***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).

<b>Enacted:</b>	1927
<b>Statute:</b>	Chapter 20, Title 12, SC Code of Laws
<b>Rate:</b>	\$1 for each \$1,000 of capital stock and paid in surplus plus \$15. (Minimum \$25)
<b>Distribution:</b>	State General Fund
<b>FY 14-15 Collections:</b>	\$129,851,012

**CORPORATE INCOME TAX CREDITS**  
**FISCAL YEAR 2015**

Credits Earned	Number of Returns	Amount
TC- Column A CF From Previous Year	358	\$1,269,375,723
TC-1 Drip/Trickle Irrigation System	<5	2,500
TC-2 Socio/Econ Disadvantage Small Business	<5	15,506
TC-4 New Jobs	92	41,182,801
TC-6 Infrastructure	7	1,026,648
TC-8 Corporate Headquarters	11	12,511,551
TC-9 Child Care Program	<5	65,215
TC-11 Capital Investment	91	55,729,179
TC-12 Family Independence Payments	14	150,540
TC-14 Community Development	<5	2,310
TC-17 Recycling	<5	32,056,577
TC-18 Research Expenses	133	30,055,229
TC-19 Gift of Land for Conservation	<5	40,000
TC-20 Brownsfield Voluntary Cleanup Program	<5	3,973
TC-21 Certified Historic Structure	7	410,054
TC-23 Textile Rehabilitation	5	332,330
TC-30 Port Cargo Volume Increase	8	1,871,647
TC-31 Retail Facilities Revitalization	8	420,653
TC-33 Mercury Switch Disposal	<5	603
TC-37 Whole Effluent Toxicity Testing	<5	9,370
TC-38 Solar Energy System	<5	70,000
TC-45 Apprenticeship	7	421,022
TC-50 Biomass Resource	<5	26,295,398
TC-57 Exceptional Needs Education Scholarship	<5	1,000
Infrastructure §12-20-105	63	16,230,900
Unidentified Taken	24	6,602,521
<b>Total Credits Earned plus CF from Previous Year</b>		<b>\$1,494,883,250</b>
Expired Credits	25	(6,236,462)
Credits Utilized		(150,834,210)
<b>Total Credit Carryforward*</b>	<b>310</b>	<b>\$1,337,812,578</b>

*\*Total credit carryforwards are for current returns that have claimed a credit for FY 14-15*

*Note: Figures are based on unaudited returns; number of returns and amounts are for income tax returns processed during FY 14-15 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 carryovers from prior years. Income tax credits for pass-through entities are included in the individual income tax credits. The total number of credits does not equal the total number of returns claiming credits because taxpayers took credits from multiple categories in this table.*

## 4. 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.

<b>Enacted:</b>	1951
<b>Statute:</b>	Title 12, Chapter 36
<b>Rate:</b>	6% plus local taxes
<b>Distribution</b>	66.7% to General Fund 16.7% to Education Improvement Act 16.7% to Homestead Exemption
<b>FY 14-15 Collections:</b>	\$2,656,946,677



**SALES AND USE TAX ACCOUNTS**  
**FISCAL YEAR 2015**

**Sales Tax Accounts**

Total Active Accounts on July 1 - First Day of Fiscal Year	105,777
New Accounts (07/01 Thru 06/30)	16,802
Accounts Closed (07/01 Thru 06/30)	7,966
<b>Total Active Accounts on June 30 - End of Fiscal Year</b>	<b>114,613</b>

**Use Tax Accounts**

Total Active Accounts on July 1 - First Day of Fiscal Year	10,224
New Accounts (07/01 Thru 06/30)	778
Accounts Closed (07/01 Thru 06/30)	368
<b>Total Active Accounts on June 30 - End of Fiscal Year</b>	<b>10,634</b>

***\$3,000 MAXIMUM TAXPAYER DISCOUNT***  
**FISCAL YEAR 2015**

<b>Total Discounts</b>	<b>Taxpaying Establishments</b>	<b>Discounts Taken</b>
\$0-\$100	38,102	\$952,528
\$101-\$500	16,582	4,109,427
\$501-\$1000	6,121	4,347,634
\$1001-\$1500	2,591	3,171,267
\$1501-\$2000	1,488	2,581,915
\$2001-\$2500	996	2,228,542
\$2501-\$3000	1,289	3,647,538
Over \$3001	2,623	8,114,819
Other	8	(188.40)
<b>Total</b>	<b>69,800</b>	<b>\$29,153,486</b>

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

***\$10,000 MAXIMUM TAXPAYER DISCOUNT***  
***FISCAL YEAR 2015***

<b>Total Discounts</b>	<b>Taxpaying Establishments</b>	<b>Discounts Taken</b>
\$0-\$100	<5	\$90
\$100-\$500	<5	445
\$3,000-\$3500	<5	3,100
\$7,000-\$7500	<5	7,089
\$9,500-\$10,000	<5	20,000
Over \$10,000	<5	10,071
<b>Total</b>	<b>8</b>	<b>\$40,795</b>

**GROSS AND NET TAXABLE SALES BY COUNTY**  
**FISCAL YEAR 2015**

<b>County</b>	<b>Business Units</b>	<b>Gross Sales</b>	<b>Total Net Taxable Sales</b>
Abbeville	363	\$202,281,973	\$79,433,987
Aiken	2690	3,024,474,116	1,213,243,013
Allendale	151	305,879,519	16,756,095
Anderson	3660	5,834,496,992	1,649,797,553
Bamberg	281	286,274,194	61,220,489
Barnwell	396	266,361,975	103,513,406
Beaufort	5732	4,319,530,218	2,640,685,667
Berkeley	2856	5,784,677,922	1,683,242,748
Calhoun	261	288,792,377	41,053,354
Charleston	11770	14,487,186,615	7,539,894,335
Cherokee	1022	1,401,589,210	440,282,502
Chesterfield	797	789,246,993	191,306,072
Chester	573	599,508,013	136,620,863
Clarendon	621	470,850,102	146,562,725
Colleton	865	684,385,232	284,915,527
Darlington	1195	1,137,430,978	343,591,765
Dillon	573	664,261,182	161,613,025
Dorchester	2191	2,256,715,654	780,875,801
Edgefield	346	228,347,864	61,143,696
Fairfield	348	413,891,162	90,343,539
Florence	3230	5,024,872,767	1,855,965,927
Georgetown	1822	1,446,183,405	642,890,899
Greenville	10857	16,333,036,700	6,703,680,197
Greenwood	1381	1,323,575,867	617,455,536
Hampton	391	293,079,009	73,154,709
Horry	11433	10,000,037,412	6,016,288,039

County	Business Units	Gross Sales	Total Net Taxable Sales
Jasper	586	1,320,828,986	395,822,372
Kershaw	1115	1,118,685,784	354,367,111
Lancaster	1376	1,222,674,162	517,517,034
Laurens	1005	952,551,566	313,647,271
Lee	292	192,929,419	37,467,771
Lexington	6293	12,277,626,169	4,460,983,122
Marion	594	489,217,650	146,344,315
Marlboro	446	373,551,365	98,574,006
McCormick	162	48,979,040	20,056,066
Newberry	742	821,268,170	256,156,177
Oconee	1490	1,252,607,854	520,971,775
Orangeburg	1903	2,226,081,991	663,219,849
Pickens	2056	2,197,236,517	964,685,589
Richland	7462	10,616,492,431	4,574,713,308
Saluda	301	172,355,747	43,210,047
Spartanburg	5882	10,748,638,002	2,919,855,224
Sumter	1805	1,806,771,607	785,992,751
Union	458	292,551,763	131,099,676
Williamsburg	580	609,667,539	181,034,022
York	4408	5,659,916,100	2,376,937,640
State Total	104,761	132,267,599,313	53,338,186,595
Out of State Total	16367	45,713,198,003	9,732,079,005
<b>Grand Total</b>	<b>131,128</b>	<b>\$177,980,797,316</b>	<b>\$63,070,265,600</b>

**GROSS SALES BY CITY AND COUNTY**  
**FISCAL YEAR 2015**

City and County	Gross Sales	City and County	Gross Sales
<b>ABBEVILLE</b>		<b>BAMBERG</b>	
ABBEVILLE	106,205,117	BAMBERG	78,850,068
CALHOUN FALLS	8,526,228	DENMARK	47,706,637
DONALDS	741,952	EHRHARDT	10,865,043
DUE WEST	9,901,603	OLAR	1,674,677
HONEA PATH*	3,288,595	UNINCORPORATED	147,177,767
LOWNDESVILLE	***	<b>BAMBERG TOTAL</b>	<b>\$286,274,194</b>
WARE SHOALS*	***	<b>BARNWELL</b>	
UNINCORPORATED	70,479,757	BARNWELL	190,951,962
<b>ABBEVILLE COUNTY</b>	<b>\$202,281,972</b>	BLACKVILLE	12,160,194
<b>AIKEN</b>		ELKO	***
AIKEN	1,055,549,173	HILDA	***
JACKSON	15,330,972	KLINE	***
MONETTA*	***	SNELLING	***
N AUGUSTA*	405,664,929	WILLISTON	42,089,831
NEW ELLENTON	25,548,186	UNINCORPORATED	20,754,399
PERRY	***	<b>BARNWELL TOTAL</b>	<b>\$266,361,975</b>
SALLEY	701,602	<b>BEAUFORT</b>	
UNKNOWN	***	BEAUFORT	602,124,347
WAGENER	20,326,443	BLUFFTON	425,881,305
WINDSOR	1,596,097	HILTON HEAD ISLAND	1,497,939,094
UNINCORPORATED	1,496,528,354	PORT ROYAL	108,814,945
<b>AIKEN TOTAL</b>	<b>\$3,024,474,116</b>	UNKNOWN	***
<b>ALLENDALE</b>		YEMASSEE*	1,553,065
ALLENDALE	207,658,157	UNINCORPORATED	1,683,161,029
FAIRFAX*	11,082,175	<b>BEAUFORT TOTAL</b>	<b>\$4,319,530,218</b>
ULMERS	***	<b>BERKELEY</b>	
UNINCORPORATED	87,135,261	BONNEAU	9,609,690
<b>ALLENDALE TOTAL</b>	<b>\$305,879,518</b>	CHARLESTON*	211,876,197
<b>ANDERSON</b>		GOOSE CREEK*	604,961,694
ANDERSON	1,525,073,975	HANAHAN	142,650,787
BELTON	77,665,236	JAMESTOWN	***
CLEMSON	***	MONCK'S CORNER	2,060,201,986
HONEA PATH*	67,187,393	N CHARLESTON*	4,948,104
IVA	21,034,943	ST STEPHEN	22,668,399
PELZER	23,433,418	SUMMERVILLE*	603,988,782
PENDLETON	43,335,679	UNINCORPORATED	2,117,641,516
STARR	3,433,340	<b>BERKELEY TOTAL</b>	<b>\$5,784,677,921</b>
UNKNOWN	***	<b>CALHOUN</b>	
WILLIAMSTON	51,609,047	CAMERON	10,382,363
W PELZER	8,268,406	ST MATTHEWS	27,245,349
UNINCORPORATED	4,012,837,118	UNINCORPORATED	251,164,665
<b>ANDERSON TOTAL</b>	<b>\$5,834,496,991</b>	<b>CALHOUN TOTAL</b>	<b>\$288,792,377</b>

City and County	Gross Sales
<b>CHARLESTON</b>	
AWENDAW	\$23,702,456
CHARLESTON*	4,900,904,202
FOLLY BEACH	89,993,954
GOOSE CREEK*	***
HOLLYWOOD	28,910,575
ISLE OF PALMS	171,881,492
JAMES ISLAND	82,493,922
KIAWAH ISLAND	166,968,568
LINCOLNVILLE	***
MCCLELLANVILLE	18,765,638
MEGETT	511,426
MT PLEASANT	2,199,332,484
N CHARLESTON*	5,404,964,960
RAVENEL	103,051,950
ROCKVILLE	***
SEABROOK ISLAND	19,475,447
SULLIVANS ISLAND	27,256,357
SUMMERVILLE*	2,064,411
UNKNOWN	***
UNINCORPORATED	1,242,190,345
<b>CHARLESTON COUNTY</b>	<b>\$14,487,186,614</b>
<b>CHEROKEE</b>	
BLACKSBURG	99,488,459
CHESNEE*	***
GAFFNEY	871,671,856
UNINCORPORATED	429,989,227
<b>CHEROKEE TOTAL</b>	<b>\$1,401,589,210</b>
<b>CHESTER</b>	
CHESTER	211,112,416
FORT LAWN	6,203,426
GREAT FALLS	15,526,222
LOWRYS	***
RICHBURG	8,882,751
UNKNOWN	***
UNINCORPORATED	356,404,848
<b>CHESTER TOTAL</b>	<b>\$599,508,012</b>
<b>CHESTERFIELD</b>	
CHERAW	472,177,744
CHESTERFIELD	57,813,888
JEFFERSON	17,784,417
MCBEE	14,818,032
MT CROGHAN	***
PAGELAND	67,056,813
PATRICK	3,278,448
RUBY	1,258,393
UNINCORPORATED	125,511,812
<b>CHESTERFIELD TOTAL</b>	<b>\$789,246,993</b>

City and County	Gross Sales
<b>CLARENDON</b>	
MANNING	230,204,623
PAXVILLE	***
SUMMERTON	32,726,664
TURBEVILLE	26,897,520
UNKNOWN	***
UNINCORPORATED	179,881,441
<b>CLARENDON TOTAL</b>	<b>\$470,850,102</b>
<b>COLLETON</b>	
COTTAGEVILLE	14,322,757
EDISTO BEACH	49,281,725
LODGE	***
SMOAKS	514,831
WALTERBORO	379,096,677
WILLIAMS	***
UNINCORPORATED	239,192,809
<b>COLLETON TOTAL</b>	<b>\$684,385,232</b>
<b>DARLINGTON</b>	
DARLINGTON	157,178,909
HARTSVILLE	447,835,145
LAMAR	11,803,974
SOCIETY HILL	3,468,781
UNKNOWN	***
UNINCORPORATED	516,549,507
<b>DARLINGTON TOTAL</b>	<b>\$1,137,430,977</b>
<b>DILLON</b>	
DILLON	297,196,367
LAKE VIEW	12,714,178
LATTA	30,378,584
UNINCORPORATED	323,972,051
<b>DILLON TOTAL</b>	<b>\$664,261,182</b>
<b>DORCHESTER</b>	
HARLEYVILLE	12,791,619
N CHARLESTON*	375,010,970
REEVESVILLE	177,616
RIDGEVILLE	7,385,333
ST GEORGE	66,068,993
SUMMERVILLE*	680,763,214
UNKNOWN	***
UNINCORPORATED	1,114,267,109
<b>DORCHESTER TOTAL</b>	<b>\$2,256,715,653</b>
<b>EDGEFIELD</b>	
EDGEFIELD	26,923,082
JOHNSTON	57,822,980
N AUGUSTA*	***
TRENTON	145,926
UNKNOWN	***
UNINCORPORATED	143,008,321
<b>EDGEFIELD TOTAL</b>	<b>\$228,347,863</b>

City and County	Gross Sales
<b>FAIRFIELD</b>	
JENKINSVILLE	***
RIDGEWAY	3,781,389
WINNSBORO	94,312,916
UNINCORPORATED	315,364,857
<b>FAIRFIELD TOTAL</b>	<b>\$413,891,162</b>
<b>FLORENCE</b>	
COWARD	12,659,670
FLORENCE	2,640,439,724
JOHNSONVILLE	27,479,965
LAKE CITY	210,623,427
OLANTA	11,092,486
PAMPLICO	32,547,500
QUINBY	13,334,493
SCRANTON	8,159,856
TIMMONSVILLE	46,644,112
UNKNOWN	***
UNINCORPORATED	2,021,064,321
<b>FLORENCE TOTAL</b>	<b>\$5,024,872,767</b>
<b>GEORGETOWN</b>	
ANDREWS*	70,021,100
GEORGETOWN	395,693,804
PAWLEYS ISLAND	104,040,105
UNINCORPORATED	876,428,394
<b>GEORGETOWN TOTAL</b>	<b>\$1,446,183,405</b>
<b>GREENVILLE</b>	
FOUNTAIN INN*	94,194,769
GREENVILLE	5,259,482,650
GREER*	638,366,975
MAULDIN	1,662,829,641
SIMPSONVILLE	465,851,068
TRAVELERS REST	204,264,308
UNKNOWN	***
UNINCORPORATED	8,004,548,505
<b>GREENVILLE TOTAL</b>	<b>\$16,333,036,700</b>
<b>GREENWOOD</b>	
GREENWOOD	748,183,437
HODGES	4,436,658
NINETY SIX	10,832,298
TROY	***
UNKNOWN	***
WARE SHOALS*	30,481,153
UNINCORPORATED	528,468,666
<b>GREENWOOD TOTAL</b>	<b>\$1,323,575,866</b>

City and County	Gross Sales
<b>HAMPTON</b>	
BRUNSON	4,620,280
ESTILL	36,652,008
FAIRFAX	***
FURMAN	***
GIFFORD	39,126
HAMPTON	92,572,704
LURAY	***
SCOTIA	***
VARNVILLE	20,108,761
YEMASSEE*	16,407,360
UNINCORPORATED	116,062,210
<b>HAMPTON TOTAL</b>	<b>\$293,079,008</b>
<b>HORRY</b>	
ATLANTIC BEACH	3,942,575
AYNOR	48,176,563
BRIARCLIFFE ACRES	***
CONWAY	1,015,627,402
LORIS	102,491,491
MYRTLE BEACH	2,337,673,566
N MYRTLE BEACH	853,889,271
SURFSIDE BEACH	168,655,073
UNKNOWN	***
UNINCORPORATED	5,451,318,727
<b>HORRY TOTAL</b>	<b>\$10,000,037,412</b>
<b>JASPER</b>	
HARDEEVILLE	209,846,199
RIDGELAND	150,735,912
UNINCORPORATED	960,246,873
<b>JASPER TOTAL</b>	<b>\$1,320,828,985</b>
<b>KERSHAW</b>	
BETHUNE	74,417,165
CAMDEN	387,543,790
ELGIN	58,850,752
UNINCORPORATED	597,874,074
<b>KERSHAW TOTAL</b>	<b>\$1,118,685,785</b>
<b>LANCASTER</b>	
HEATH SPRINGS	3,188,635
KERSHAW	51,311,409
LANCASTER	428,628,259
UNINCORPORATED	739,545,857
<b>LANCASTER TOTAL</b>	<b>\$1,222,674,162</b>

City and County	Gross Sales
<b>LAURENS</b>	
CLINTON	196,925,663
CROSS HILL	1,110,873
FOUNTAIN INN*	7,413,200
GRAY COURT	22,018,398
LAURENS	308,272,556
WARE SHOALS*	***
WATERLOO	2,973,264
UNINCORPORATED	413,735,783
<b>LAURENS TOTAL</b>	<b>\$952,551,565</b>
<b>LEE</b>	
BISHOPVILLE	109,222,018.67
LYNCHBURG	7,980,563.31
UNINCORPORATED	75,726,837.44
<b>LEE TOTAL</b>	<b>\$192,929,419</b>
<b>LEXINGTON</b>	
BATESBURG/LEESVILLE*	225,002,011
CAYCE*	2,245,998,967
CHAPIN	565,699,615
COLUMBIA*	602,919,020
GASTON	295,702,082
GILBERT	18,024,374
IRMO*	92,342,778
LEESVILLE	4,066,866
LEXINGTON	1,317,293,622
PELION	24,037,775
PINE RIDGE	5,884,223
S CONGAREE	16,460,530
SPRINGDALE	89,516,575
SUMMIT	***
SWANSEA	24,090,245
UNKNOWN	***
W COLUMBIA	574,093,267
UNINCORPORATED	6,173,697,157
<b>LEXINGTON TOTAL</b>	<b>\$12,277,626,168</b>
<b>MARION</b>	
MARION	150,601,046
MULLINS	77,149,132
NICHOLS	19,192,799
SELLERS	***
UNINCORPORATED	242,271,345
<b>MARION TOTAL</b>	<b>\$489,217,649</b>
<b>MARLBORO</b>	
BENNETTSVILLE	152,437,771
BLENHEIM	15,064,820
CLIO	3,931,181
MCCOLL	16,494,059
TATUM	230,557
UNINCORPORATED	185,392,973
<b>MARLBORO TOTAL</b>	<b>\$373,551,364</b>

City and County	Gross Sales
<b>MCCORMICK</b>	
MCCORMICK	26,300,023
PARKSVILLE	***
PLUM BRANCH	486,741
UNINCORPORATED	22,192,273
<b>MCCORMICK TOTAL</b>	<b>\$48,979,039</b>
<b>NEWBERRY</b>	
LITTLE MOUNTAIN	3,199,980
NEWBERRY	407,744,939
PEAK	2,567,627
POMARIA	***
PROSPERITY	18,503,540
SILVERSTREET	10,110
UNKNOWN	***
WHITMIRE	8,826,258
UNINCORPORATED	321,020,000
<b>NEWBERRY TOTAL</b>	<b>\$821,268,169</b>
<b>OCONEE</b>	
SALEM	8,671,732
SENECA	573,368,759
WALHALLA	42,768,291
WESTMINSTER	53,766,420
W UNION	48,066,795
UNINCORPORATED	525,965,854
<b>OCONEE TOTAL</b>	<b>\$1,252,607,854</b>
<b>ORANGEBURG</b>	
BOWMAN	29,721,483
BRANCHVILLE	10,502,012
COPE	197,045
CORDOVA	***
ELLOREE	337,694,939
EUTAWVILLE	18,391,814
HOLLY HILL	57,631,423
LIVINGSTON	58,608
NEESES	
NORTH	15,049,689
NORWAY	13,889,230
ORANGEBURG	416,922,139
ROWESVILLE	16,449,323
SANTEE	80,894,175
SPRINGFIELD	3,028,580
UNKNOWN	***
VANCE	***
WOODFORD	***
UNINCORPORATED	1,220,504,579
<b>ORANGEBURG TOTAL</b>	<b>\$2,226,081,991.29</b>



City and County	Gross Sales
<b>PICKENS</b>	
CENTRAL	79,804,111
CLEMSON*	272,756,339
EASLEY	929,917,281
LIBERTY	64,964,713
NORRIS	6,210,408
PICKENS	343,330,115
SIX MILE	12,544,623
UNINCORPORATED	487,708,922
<b>PICKENS TOTAL</b>	<b>\$2,197,236,516</b>
<b>RICHLAND</b>	
ARCADIA LAKES	5,805,607
BLYTHEWOOD*	70,983,879
CAYCE*	984,945
COLUMBIA*	4,178,771,259
EASTOVER	1,989,585
FOREST ACRES	281,534,015
IRMO*	307,650,979
UNKNOWN	***
UNINCORPORATED	5,768,772,159
<b>RICHLAND TOTAL</b>	<b>\$10,616,492,430</b>
<b>SALUDA</b>	
BATESBURG LEESVILLE*	328,985
MONETTA*	***
RIDGE SPRING	25,379,331
SALUDA	57,402,974
WARD	82,329
UNINCORPORATED	89,159,925
<b>SALUDA TOTAL</b>	<b>\$172,355,747</b>
<b>SPARTANBURG</b>	
CAMPOBELLO	11,095,571
CENTRAL PACOLET	***
CHESNEE*	65,983,073
COWPENS	18,148,897
DUNCAN	257,314,397
GREER*	396,377,145
INMAN	35,493,772
LANDRUM	65,033,342
LYMAN	68,925,967
PACOLET	7,234,964
REIDVILLE	306,809
SPARTANBURG	3,141,244,707
UNKNOWN	***
WELLFORD	10,873,919
WOODRUFF	48,947,193
UNINCORPORATED	6,621,606,507
<b>SPARTANBURG TOTAL</b>	<b>\$10,748,638,002</b>

City and County	Gross Sales
<b>SUMTER</b>	
MAYESVILLE	501,636
PINEWOOD	962,494
SUMTER	1,234,211,259
UNKNOWN	***
UNINCORPORATED	571,094,953
<b>SUMTER TOTAL</b>	<b>\$1,806,771,607</b>
<b>UNION</b>	
CARLISLE	***
JONESVILLE	8,419,833
LOCKHART	***
UNION	202,064,822
UNKNOWN	***
UNINCORPORATED	80,553,995
<b>UNION TOTAL</b>	<b>\$292,551,762</b>
<b>WILLIAMSBURG</b>	
ANDREWS*	8,307,863
GREELEYVILLE	24,506,550
HEMINGWAY	66,422,808
KINGSTREE	97,059,394
LANE	***
STUCKEY	***
UNINCORPORATED	405,478,033
<b>WILLIAMSBURG TOTAL</b>	<b>\$609,667,538</b>
<b>YORK</b>	
CLOVER	153,202,227
FORT MILL	259,384,129
HICKORY GROVE	1,396,400
MCCONNELLS	6,422,150
ROCK HILL	2,100,083,036
SHARON	7,244,194
SMYRNA	376,099
TEGA CAY	91,040,674
YORK	652,116,411
UNINCORPORATED	2,388,650,774
<b>YORK TOTAL</b>	<b>\$5,659,916,099</b>
<b>OUT OF STATE TOTAL</b>	<b>\$45,713,198,002</b>
<b>STATE TOTAL</b>	<b>\$132,271,527,695</b>
<b>STATE GRAND TOTAL</b>	<b>\$177,980,797,316</b>

\*Indicates the city is located in more than one county

**SALES TAX COLLECTIONS BY  
NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS)  
FISCAL YEAR 2015**

NAICS	NAICS Classification	Number of Businesses	Gross Sales	Total Net Taxable
111	CROP PRODUCTION	53	\$204,810,545	\$18,856,591
112	ANIMAL PRODUCTION	20	4,392,497	2,462,731
113	FORESTRY AND LOGGING	13	25,530,964	6,650,330
114	FISHING, HUNTING AND TRAPPING	6	126,180	32,378
115	SUPPORT ACTIVITIES FOR AGRICULTURE AND FORESTRY	13	148,621	148,589
211	OIL AND GAS EXTRACTION	<5	***	***
212	MINING (EXCEPT OIL AND GAS)	19	24,459,039	8,054,050
213	SUPPORT ACTIVITIES FOR MINING	<5	***	***
221	UTILITIES	222	7,851,613,575	2,710,281,586
236	CONSTRUCTION OF BUILDINGS	821	662,057,592	99,421,344
237	HEAVY AND CIVIL ENGINEERING CONSTRUCTION	156	176,803,347	22,191,578
238	SPECIALTY TRADE CONTRACTORS	1535	1,269,054,116	432,029,560
311	FOOD MANUFACTURING	158	1,884,493,402	53,610,328
312	BEVERAGE AND TOBACCO PRODUCT MANUFACTURING	66	317,947,965	28,494,568
313	TEXTILE MILLS	92	665,189,784	21,686,879
314	TEXTILE PRODUCT MILLS	37	239,915,782	11,290,565
315	APPAREL MANUFACTURING	18	47,270,622	3,553,668
316	LEATHER AND ALLIED PRODUCT MANUFACTURING	<5	***	***
321	WOOD PRODUCT MANUFACTURING	196	692,052,908	57,896,741
322	PAPER MANUFACTURING	84	493,771,522	88,267,850
323	PRINTING AND RELATED SUPPORT ACTIVITIES	180	417,254,883	110,829,728
324	PETROLEUM AND COAL PRODUCTS MANUFACTURING	23	87,471,537	15,795,859
325	CHEMICAL MANUFACTURING	255	11,095,475,297	93,891,692
326	PLASTICS AND RUBBER PRODUCTS MANUFACTURING	79	432,256,657	11,483,486
327	NONMETALLIC MINERAL PRODUCT MANUFACTURING	65	135,505,880	84,153,203
331	PRIMARY METAL MANUFACTURING	46	77,079,955	8,270,594
332	FABRICATED METAL PRODUCT MANUFACTURING	1049	8,140,477,098	393,613,602
333	MACHINERY MANUFACTURING	383	1,688,125,676	114,428,617
334	COMPUTER AND ELECTRONIC PRODUCT MANUFACTURING ELECTRICAL EQUIPMENT, APPLIANCE, AND COMPONENT	79	755,289,790	71,575,121
335	MANUFACTURING	126	481,292,594	56,122,571
336	TRANSPORTATION EQUIPMENT MANUFACTURING	68	692,550,384	88,420,626
337	FURNITURE AND RELATED PRODUCT MANUFACTURING	29	12,358,053	4,005,784

NAICS	NAICS Classification	Number of Businesses	Gross Sales	Total Net Taxable
339	MISCELLANEOUS MANUFACTURING	384	\$1,260,512,738	\$62,265,339
423	MERCHANT WHOLESALERS, DURABLE GOODS	2405	11,448,564,461	2,613,191,284
424	MERCHANT WHOLESALERS, NONDURABLE GOODS	296	2,292,179,197	121,110,261
425	WHOLESALE ELECTRONIC MARKETS AND AGENTS AND BROKERS	14	74,731,330	3,300,638
441	MOTOR VEHICLE AND PARTS DEALERS	6657	20,832,683,833	4,690,066,093
442	FURNITURE AND HOME FURNISHINGS STORES	2616	2,599,246,079	1,602,403,335
443	ELECTRONICS AND APPLIANCE STORES	1341	1,520,793,005	683,874,578
444	BUILDING MATERIAL AND GARDEN EQUIPMENT AND SUPPLIES DEALERS	3292	9,993,550,926	5,428,289,934
445	FOOD AND BEVERAGE STORES	6534	16,830,686,954	3,127,741,350
446	HEALTH AND PERSONAL CARE STORES	3350	6,320,508,634	1,236,898,457
447	GASOLINE STATIONS	1766	5,632,551,618	837,722,784
448	CLOTHING AND CLOTHING ACCESSORIES STORES	5603	4,439,203,341	3,512,816,698
451	SPORTING GOODS, HOBBY, BOOK, AND MUSIC STORES	2326	2,535,890,760	1,046,445,991
452	GENERAL MERCHANDISE STORES	3699	14,631,206,198	6,787,898,011
453	MISCELLANEOUS STORE RETAILERS	27411	30,764,768,456	8,656,351,696
454	NONSTORE RETAILERS	12130	15,752,621,543	1,293,831,598
481	AIR TRANSPORTATION	26	12,699,377	4,381,350
482	RAIL TRANSPORTATION	9	41,912,895	35,300,526
483	WATER TRANSPORTATION	<5	***	***
484	TRUCK TRANSPORTATION	77	76,928,799	31,961,615
485	TRANSIT AND GROUND PASSENGER TRANSPORTATION	18	2,667,067	922,476
486	PIPELINE TRANSPORTATION	<5	***	***
487	SCENIC AND SIGHTSEEING TRANSPORTATION	<5	***	***
488	SUPPORT ACTIVITIES FOR TRANSPORTATION	53	85,500,941	30,219,486
491	POSTAL SERVICE	<5	***	***
492	COURIERS AND MESSENGERS	<5	***	***
493	WAREHOUSING AND STORAGE	25	5,599,774	3,614,002
511	PUBLISHING INDUSTRIES (EXCEPT INTERNET)	205	502,367,184	64,145,818
512	MOTION PICTURE AND SOUND RECORDING INDUSTRIES	46	54,848,440	25,207,837
515	BROADCASTING (EXCEPT INTERNET)	24	42,833,451	28,851,866
517	TELECOMMUNICATIONS	1118	4,122,197,259	3,270,646,714
518	DATA PROCESSING, HOSTING AND RELATED SERVICES	7	4,793,322	733,113
519	OTHER INFORMATION SERVICES	61	2,001,168,873	9,332,848
521	MONETARY AUTHORITIES-CENTRAL BANK	9	1,406,297	1,236,332
522	CREDIT INTERMEDIATION AND RELATED ACTIVITIES	205	\$66,886,629	25,955,596

NAICS	NAICS Classification	Number of Businesses	Gross Sales	Total Net Taxable
523	SECURITIES, COMMODITY CONTRACTS, AND OTHER FINANCIAL INVESTMENTS AND RELATED ACTIVITIES	32	\$12,580,736	\$990,170
524	INSURANCE CARRIERS AND RELATED ACTIVITIES	78	28,815,107	6,761,284
525	FUNDS, TRUSTS, AND OTHER FINANCIAL VEHICLES	12	46,366	46,366
531	REAL ESTATE	166	22,993,545	16,804,482
532	RENTAL AND LEASING SERVICES	2869	2,360,272,172	1,519,650,676
533	LESSORS OF NONFINANCIAL INTANGIBLE ASSETS (EXCEPT COPYRIGHTED WORKS)	<5	***	***
541	PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES	3635	2,643,573,943	371,334,236
551	MANAGEMENT OF COMPANIES AND ENTERPRISES	22	4,805,279	3,829,897
561	ADMINISTRATIVE AND SUPPORT SERVICES	880	1,838,055,059	219,669,586
562	WASTE MANAGEMENT AND REMEDIATION SERVICES	57	242,796,592	4,120,254
611	EDUCATIONAL SERVICES	152	27,348,107	16,078,653
621	AMBULATORY HEALTH CARE SERVICES	1816	2,785,654,088	440,010,895
622	HOSPITALS	27	42,591,121	2,610,565
623	NURSING AND RESIDENTIAL CARE FACILITIES	59	1,946,377	1,887,027
624	SOCIAL ASSISTANCE	57	8,300,278	3,769,611
711	PERFORMING ARTS, SPECTATOR SPORTS, AND RELATED INDUSTRIES	356	16,151,836	11,528,823
712	MUSEUMS, HISTORICAL SITES, AND SIMILAR INSTITUTIONS	11	597,214	558,780
713	AMUSEMENT, GAMBLING, AND RECREATION INDUSTRIES	877	317,626,533	267,963,579
721	ACCOMMODATION	7724	3,653,553,844	3,379,258,695
722	FOOD SERVICES AND DRINKING PLACES	13837	9,497,461,001	8,609,400,616
811	REPAIR AND MAINTENANCE	3257	1,404,506,319	533,900,527
812	PERSONAL AND LAUNDRY SERVICES	3063	675,696,675	354,296,862
813	RELIGIOUS, GRANTMAKING, CIVIC, PROFESSIONAL, AND SIMILAR ORGANIZATIONS	290	54,513,675	47,129,871
814	PRIVATE HOUSEHOLDS	19	6,827,217	585,999
921	EXECUTIVE, LEGISLATIVE, AND OTHER GENERAL GOVERNMENT SUPPORT	17	2,063,433	1,762,841
922	JUSTICE, PUBLIC ORDER, AND SAFETY ACTIVITIES	<5	***	***
923	ADMINISTRATION OF HUMAN RESOURCE PROGRAMS	<5	***	***
924	ADMINISTRATION OF ENVIRONMENTAL QUALITY PROGRAMS	<5	***	***
926	ADMINISTRATION OF ECONOMIC PROGRAMS	<5	***	***
999	INVALID NAICS	862	3,038,575,292	1,119,911,647
	<b>TOTAL</b>	<b>127,803</b>	<b>\$177,980,797,314</b>	<b>\$63,070,265,600</b>

\*\*\*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.

## 5. 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.

<b>Enacted:</b>	1991
<b>Statute:</b>	§§4-10-10 et. Seq.
<b>Rate:</b>	1%
<b>Distribution:</b>	71% Property Tax rollback; 29% Counties/Municipalities
<b>FY 14-15 Collections:</b>	\$297,177,521

### *LOCAL CAPITAL PROJECTS TAX*

Fifteen 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.

<b>Enacted:</b>	1994
<b>Statute:</b>	§§4-10-300 et. Seq.
<b>Rate:</b>	1%
<b>Distribution:</b>	100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
<b>FY 14-15 Collections</b>	\$108,467,170

## ***LOCAL EDUCATION CAPITAL IMPROVEMENT TAX***

Five counties in South Carolina impose an additional 1% local education capital improvement tax (ECI). 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.

<b>Enacted:</b>	2009
<b>Statute:</b>	§§4-10-410 et. seq
<b>Rate:</b>	1%
<b>Distribution:</b>	100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
<b>FY 14-15 Collections</b>	\$165,809,707

### *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.

<b>Enacted:</b>	1997
<b>Statute:</b>	§§4-10-300 et. seq.
<b>Rate:</b>	1%
<b>Distribution:</b>	100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
<b>FY 14-15 Collections:</b>	\$61,598,238

### *LOCAL TRANSPORTATION TAX*

Four counties in South Carolina impose up to 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.

<b>Enacted:</b>	1995
<b>Statute:</b>	§4-37-30
<b>Rate:</b>	Up to 1%
<b>Distribution:</b>	100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
<b>FY 14-15 Collections</b>	\$144,687,320

## ***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.

<b>Enacted:</b>	2009
<b>Statute:</b>	§§4-10-910 et. seq.
<b>Rate:</b>	1%
<b>Distribution:</b>	100% minus SCDOR administration goes to city to be used for projects as outlined in referendum
<b>FY 14-15 Collections</b>	\$24,952,836



**LOCAL OPTION SALES TAX COLLECTIONS  
BY COUNTY/ MUNICIPALITY  
FISCAL YEAR 2015**

Local Option Sales Tax		Capital Projects Tax	
Abbeville	\$1,848,164	Aiken	\$16,831,060
Allendale	612,864	Allendale	576,071
Bamberg	986,099	Bamberg	839,398
Barnwell	1,746,416	Chester	2,582,841
Berkeley	24,130,777	Colleton	265,783
Calhoun	860,791	Florence	21,380,022
Charleston	96,624,458	Georgetown	597,951
Cherokee	5,922,086	Hampton	1,250,892
Chester	2,602,205	Lancaster	8,695,115
Chesterfield	3,386,861	Lee	831,950
Clarendon	2,576,836	Marion	1,934,851
Colleton	4,256,701	Newberry	3,458,941
Darlington	6,139,904	Orangeburg	8,836,970
Dillon	2,835,041	Sumter	11,269,044
Edgefield	1,513,215	York	28,091,183
Fairfield	3,416,391	Previous Capital Projects	1,025,090
Florence	22,344,069	<b>Total</b>	<b>\$108,467,170</b>
Hampton	1,385,351	School District/ECI	
Jasper	3,870,534	Aiken	\$3,976,258
Kershaw	5,288,541	Anderson	4,551,784
Lancaster	8,765,126	Charleston	88,691,587
Laurens	4,851,991	Cherokee	3,625,325
Lee	924,296	Chesterfield	2,832,997
McCormick	523,342	Clarendon	2,596,444
Marion	2,512,156	Darlington	5,261,980
Marlboro	1,595,567	Dillion	2,570,624
Pickens	13,291,000	Horry	66,723,320
Richland	58,905,938	Jasper	3,349,502
Saluda	1,033,897	Lexington	39,983,209
Sumter	11,442,210	Marlboro	1,373,895
Williamsburg	2,112,679	Previous School District	4,257
<b>Total</b>	<b>\$297,177,521</b>	<b>Total:</b>	<b>\$227,407,945</b>
Tourism Development Tax		Transportation Tax	
<b>Myrtle Beach</b>	<b>\$24,952,836</b>	Berkeley	\$23,551,824
		Charleston	49,061,362
		Dorchester	13,085,084
		Richland	58,890,149
		Previous Transportation	98,899
		<b>Total</b>	<b>\$144,687,320</b>

Note: The counties reported are those that had taxes in effect during the 2014/2015 Fiscal Year.

State of South Carolina  
Local Tax Designation by  
County Effective May 1, 2016  
Collected by the SC Department of Revenue



This chart does not contain rates applicable to sales to the Catawba Indian reservation or local taxes on sales that are collected directly by the counties or municipalities.

Abbeville	7%	Chesterfield	8%	Hampton	8%	Newberry	7%
Aiken	8%	Clarendon	8%	Horry	7%	Oconee	6%
Allendale	7%	Colleton	8%	Horry (Myrtle Beach)	8%	Orangeburg	7%
Anderson	7%	Darlington	8%	Jasper	8%	Pickens	7%
Bamberg	8%	Dillon	8%	Kershaw	7%	Richland	8%
Barnwell	7%	Dorchester	7%	Lancaster	8%	Saluda	7%
Beaufort	6%	Edgefield	7%	Laurens	7%	Spartanburg	6%
Berkeley	8%	Fairfield	7%	Lee	8%	Sumter	8%
Calhoun	7%	Florence	8%	Lexington	7%	Union	6%
Charleston	8.5%	Georgetown	7%	Marion	8%	Williamsburg	7%
Cherokee	8%	Greenville	6%	Marlboro	8%	York	7%
Chester	8%	Greenwood	6%	McCormick	7%		

**Special Notice**

- Effective May 1, 2016, Allendale County's 1% Capital Projects is repealed. (Note: Allendale's 1% Local Option tax is still in effect)

## 6. 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 accommodations tax is as follows:

2% Accommodations

5% State-wide sales tax

Plus local taxes, if applicable

<b>Enacted:</b>	1984
<b>Statute:</b>	§12-36-920
<b>Rate:</b>	2%
<b>Distribution:</b>	Local Governments
<b>FY 14-15 Collections:</b>	\$59,553,409

### *ACCOMMODATIONS TAX COLLECTIONS BY MONTH*

<b>Month</b>	<b>Tax Collected</b>
Jul-14	\$7,692,758
Aug-14	9,221,707
Sept-14	7,694,827
Oct-14	4,664,910
Nov-14	4,194,407
Dec-14	2,929,817
Jan-15	2,416,640
Feb-15	2,214,283
Mar-15	2,705,884
Apr-15	4,121,989
May-15	5,121,080
Jun-15	6,575,102
<b>Total</b>	<b>\$59,553,409</b>

**ACCOMMODATIONS TAX BY COUNTY**  
**FISCAL YEAR 2015**

<b>County</b>	<b>Tax Collected</b>	<b>County</b>	<b>Tax Collected</b>
Abbeville	\$13,412	Greenwood	\$178,975
Aiken	518,258	Hampton	23,928
Allendale	***	Horry	19,154,450
Anderson	571,799	Jasper	301,730
Bamberg	***	Kershaw	127,047
Barnwell	21,995	Lancaster	43,474
Beaufort	7,327,459	Laurens	122,173
Berkeley	569,655	Lee	13,744
Calhoun	***	Lexington	955,246
Charleston	14,559,544	McCormick	33,277
Cherokee	139,272	Marion	20,952
Chester	79,136	Marlboro	20,985
Chesterfield	48,781	Newberry	122,567
Clarendon	138,117	Oconee	224,757
Colleton	765,484	Orangeburg	627,956
Darlington	92,335	Pickens	436,809
Dillon	115,213	Richland	3,086,906
Dorchester	147,858	Saluda	8,800
Edgefield	***	Spartanburg	977,654
Fairfield	31,960	Sumter	324,832
Florence	1,157,154	Union	31,301
Georgetown	1,784,664	Williamsburg	***
Greenville	3,418,014	York	877,218
		<b>Total of Counties</b>	<b>\$59,253,725</b>
		<b>Unallocated Total</b>	<b>\$299,684</b>
		<b>State Grand Total</b>	<b>\$59,553,409</b>

\*\*\*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.

## 7. 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.

<b>Enacted:</b>	1923
<b>Statute:</b>	§12-21-2420 to §12-21-6540 §12-62-60
<b>Rate:</b>	5%
<b>Distribution:</b>	Commercial Fisheries Division (DNR)  Tourism Infrastructure Development Fund Counties & Municipalities Advisory Coordinating Council  General Fund - Parks, Recreation and Tourism
<b>FY 14-15 Collections:</b>	<b>\$36,963,486</b>

**ADMISSIONS TAX COLLECTIONS BY COUNTY  
FISCAL YEAR 2015**

<b>County</b>	<b>Tax Collected</b>	<b>County</b>	<b>Tax Collected</b>
Abbeville	\$924	Greenwood	\$262,013
Aiken	821,300	Hampton	11,564
Allendale	2,029	Horry	9,141,733
Anderson	465,788	Jasper	53,472
Bamberg	968	Kershaw	22,631
Barnwell	8,253	Lancaster	91,362
Beaufort	3,806,280	Laurens	68,365
Berkeley	551,019	Lee	22,324
Calhoun	10,714	Lexington	668,101
Charleston	5,936,801	McCormick	54,711
Cherokee	104,323	Marion	6,474
Chester	28,515	Marlboro	7,441
Chesterfield	23,952	Newberry	15,078
Clarendon	45,123	Oconee	241,000
Colleton	55,175	Orangeburg	138,046
Darlington	51,699	Pickens	2,345,255
Dillon	25,463	Richland	3,773,678
Dorchester	304,883	Saluda	19,089
Edgefield	4,178	Spartanburg	622,541
Fairfield	42,259	Sumter	150,229
Florence	471,662	Union	4,204
Georgetown	784,366	Williamsburg	17,863
Greenville	3,235,718	York	2,006,723
		Unallocated Total	438,195
		<b>State Grand Total</b>	<b>36,963,486</b>

**ADMISSIONS TAX COLLECTIONS BY EVENT TYPE  
FISCAL YEAR 2015**

<b>Class Code</b>	<b>Type of Admission</b>	<b>Number of Returns</b>	<b>Tax Collected</b>
01	Dances	-	\$ -
02	Nightclubs	1,057	613,161
03	Bands	155	161,523
04	Skating	301	263,265
05	Bowling	430	888,988
06	Golf	3,146	9,617,474
07	Golf Driving Range/Tennis	384	922,593
08	Miniature Golf Course	323	744,527
09	Swimming	116	111,861
10	Miniature Raceway	35	14,041
11	State/County park	88	516,233
12	Archery	100	32,697
13	Amusement Rides	191	1,143,108
14	Carnival	9	77,992
16	Itinerant Shows	68	192,605
17	Promoter	155	1,489,894
18	Gardens	60	1,121,513
19	Amusement Parks	209	2,289,498
20	Sight Seeing Attractions	142	316,885
21	Fishing Pier	67	47,767
22	Horse Racing , Shows, & Rides	18	8,381
23	Athletic Events	329	2,033,912
24	Auto/Motorcycle Racing	124	97,205
25	Myrtle Beach Live Entertainment Theatre	81	1,434,295
26	Gyms, Spas, Body Building & Fitness Centers	158	2,139,734
27	Miscellaneous	2,509	5,978,259
99	Movie Theatres	673	4,713,072
	<b>Total</b>	<b>10,928</b>	<b>36,963,486</b>

# 8. PROPERTY TAX

Most property taxes are administered and collected by local governments, with assistance from the SCDOR to ensure equitable and uniform assessments throughout the State. Real and personal property are subject to the tax. Municipalities levy a tax on property situated within the limits of the municipality for services provided by the municipality. The tax is paid by individuals, corporations, partnerships, etc. who own property within the state.

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 and the county auditor assesses all other personal property.

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).

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 fair market value
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)	6.0%



### ***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 depreciation not to exceed 90% depreciation.

<b>Enacted:</b>	1962
<b>Statute:</b>	§12-37-710
<b>Rate:</b>	Local Millage
<b>Distribution:</b>	Local Governments
<b>FY 14-15 Collections:</b>	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. Of one-half of tax due is paid with the filed return, the other half is due by December 31.

<b>Enacted:</b>	1997
<b>Statute:</b>	§12-37-2810 to 12-37-2880
<b>Rate:</b>	Average statewide millage
<b>Distribution:</b>	Local Governments
<b>FY 14-15 Collections:</b>	\$17,731,289

### ***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.

<b>Enacted:</b>	1976
<b>Statute:</b>	§§12-37-2110 to 12-37-2190
<b>Rate:</b>	Average statewide millage
<b>Distribution:</b>	State General Fund
<b>FY 14-15 Collections:</b>	\$4,020,484

**ASSESSED PROPERTY BY SCHOOL DISTRICT**  
**2016 INDEX OF TAXPAYING ABILITY BASED ON 2014 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	\$35,287,792	\$8,912,613	\$1,294,451	\$3,673,090	\$7,708,692	\$1,421,604	\$712,471	\$59,010,713
AIKEN SCHOOL DISTRICT	424,615,427	85,013,802	29,997,168	48,583,980	56,836,285	19,977,470	1,128,402	666,152,534
ALLENDALE SCHOOL DISTRICT	8,183,040	1,864,690	122,720	6,495,940	6,313,843	384,320	31,193	23,395,746
ANDERSON DISTRICT 1	124,122,249	27,077,600	11,290,470	7,031,841	18,951,098	5,611,630	95,387	194,180,275
ANDERSON DISTRICT 2	36,309,180	8,500,700	1,322,040	4,093,133	8,731,195	2,148,300	39,944	61,144,492
ANDERSON DISTRICT 3	22,101,380	5,304,730	3,086,100	4,224,232	6,479,350	1,180,940	25,215	42,401,947
ANDERSON DISTRICT 4	76,818,750	12,215,477	13,660,920	3,298,427	5,367,179	2,271,800	63,302	113,695,855
ANDERSON DISTRICT 5	226,054,560	36,866,665	14,750,400	7,379,866	15,656,267	15,456,440	195,819	316,360,017
BAMBERG DISTRICT 1	10,485,160	2,893,400	20	1,496,820	2,402,830	591,190	215,280	18,084,700
BAMBERG DISTRICT 2	6,523,890	1,630,850	100	672,560	2,845,690	533,910	177,180	12,384,180
BARNWELL DISTRICT 19	5,505,120	1,986,541	352,702	376,100	1,942,330	134,022	116,978	10,413,793
BARNWELL DISTRICT 29	7,100,560	1,832,162	458,478	4,139,900	1,214,740	288,115	162,731	15,196,686
BARNWELL DISTRICT 45	18,825,070	4,701,577	1,093,461	278,280	4,272,040	1,293,034	350,968	30,814,430
BEAUFORT SCHOOL DISTRICT	1,473,611,482	144,681,940	-	4,259,460	48,568,240	34,502,220	2,307,232	1,707,930,574
BERKELEY SCHOOL DISTRICT	565,581,420	101,674,550	71,297,539	52,738,283	52,821,560	17,142,270	1,942,216	863,197,838
CALHOUN SCHOOL DISTRICT	31,552,000	8,744,525	17,962,660	13,881,520	7,047,811	1,678,840	575,112	81,442,468
CHARLESTON SCHOOL DISTRICT	2,722,339,131	247,069,886	126,151,863	21,601,380	100,846,190	89,965,480	1,988,405	3,309,962,335
CHEROKEE SCHOOL DISTRICT	92,965,640	20,158,392	25,297,318	26,963,930	22,878,728	6,532,620	601,258	195,397,886
CHESTER SCHOOL DISTRICT	51,924,300	11,391,223	8,884,417	15,655,100	14,313,261	4,278,260	584,160	107,030,721
CHESTERFIELD SCHOOL DISTRICT	60,825,490	16,224,319	8,765,837	23,314,400	11,705,468	3,768,300	544,947	125,148,761
CLARENDON DISTRICT 1	27,541,180	3,309,601	91,051	184,190	2,872,061	484,330	528,574	35,010,987
CLARENDON DISTRICT 2	41,692,680	8,136,853	448,576	855,500	3,776,872	2,133,930	360,375	57,404,786
CLARENDON DISTRICT 3	6,649,480	1,857,570	28,372	50,900	1,049,370	351,680	55,188	10,042,560
COLLETON SCHOOL DISTRICT	124,762,220	15,788,040	734,720	3,356,600	15,501,650	5,134,098	1,206,332	166,483,660
DARLINGTON SCHOOL DISTRICT	100,586,980	28,746,116	11,630,562	16,214,130	70,602,882	8,187,580	1,010,205	236,978,455
DILLON DISTRICT 1	-	-	-	-	-	-	-	-
DILLON DISTRICT 2	-	-	-	-	-	-	-	-
DILLON DISTRICT 3	9,196,680	2,576,789	1,202,371	2,274,970	1,470,594	768,810	135,780	17,625,994
DILLON SCHOOL DISTRICT 4	32,528,520	7,683,387	543,224	5,008,440	5,811,271	2,824,300	606,582	55,005,724
DORCHESTER DISTRICT 2	375,081,891	60,339,490	13,016,792	9,168,130	19,144,830	5,846,414	791,868	483,389,415
DORCHESTER DISTRICT 4	31,526,740	6,682,730	6,014,630	10,768,780	5,826,990	1,664,840	93,700	62,578,410
EDGEFIELD SCHOOL DISTRICT	47,269,180	11,955,820	2,442,940	7,139,180	8,866,370	1,517,000	781,440	79,971,930
FAIRFIELD SCHOOL DISTRICT	50,767,610	9,874,217	-	1,446,930	72,837,488	9,815,530	639,282	145,381,057
FLORENCE DISTRICT 1	263,366,911	53,822,286	38,659,743	22,065,298	20,895,251	14,931,415	1,421,522	415,162,426
FLORENCE DISTRICT 2	8,728,099	2,748,890	-	352,587	2,387,510	272,110	52,262	14,541,458
FLORENCE DISTRICT 3	27,228,781	7,149,382	3,134,873	8,800,651	4,159,405	2,204,211	147,682	52,824,985
FLORENCE DISTRICT 4	9,494,217	3,011,096	7,759,405	1,002,599	1,353,540	698,682	73,665	23,393,204
FLORENCE DISTRICT 5	7,750,061	2,501,190	601,136	540,591	1,042,051	569,038	41,150	13,045,217
GEORGETOWN SCHOOL DISTRICT	466,505,110	44,613,290	15,535,480	25,538,060	10,336,800	8,454,380	1,261,430	572,244,550
GREENVILLE SCHOOL DISTRICT	1,572,212,094	252,938,153	140,410,984	82,973,060	95,358,330	105,879,254	7,119,750	2,256,891,625
GREENWOOD DISTRICT 50	112,479,397	21,565,518	25,235,915	13,452,680	9,323,564	9,698,226	783,752	192,539,052
GREENWOOD DISTRICT 51	7,701,817	2,274,716	725,218	808,530	1,381,250	236,270	96,145	13,223,946
GREENWOOD DISTRICT 52	7,108,295	3,674,250	32,726,849	3,908,240	2,417,365	1,078,600	186,195	51,099,794
HAMPTON DISTRICT 1	21,756,010	4,478,978	183,428	1,329,460	6,447,137	1,680,640	353,629	36,229,282
HAMPTON DISTRICT 2	7,311,690	1,749,868	914,575	1,231,700	2,936,442	458,420	139,810	14,742,505

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
HORRY SCHOOL DISTRICT	1,675,632,762	229,646,943	34,687,625	11,740,958	36,603,030	64,891,970	3,256,593	2,056,459,881
JASPER SCHOOL DISTRICT	73,451,930	12,575,563	17,210,385	1,791,010	16,779,527	7,758,220	659,236	130,225,871
KERSHAW SCHOOL DISTRICT	149,640,576	29,743,183	10,263,981	14,070,140	17,854,430	5,544,130	1,282,830	228,399,270
LANCASTER SCHOOL DISTRICT	241,517,630	39,853,987	14,158,533	8,171,070	14,238,290	8,786,810	998,029	327,724,349
LAURENS DISTRICT 55	59,188,800	14,369,895	4,393,109	5,307,570	8,920,060	9,165,590	769,160	102,114,184
LAURENS DISTRICT 56	31,684,530	6,659,733	3,982,675	3,895,930	4,740,970	1,781,020	405,960	53,150,818
LEE SCHOOL DISTRICT	22,867,590	5,297,742	275,759	3,550,780	4,213,750	1,440,357	531,876	38,177,854
LEXINGTON DISTRICT 1	363,888,240	71,036,640	14,635,360	9,011,650	41,124,260	11,219,500	703,410	511,619,060
LEXINGTON DISTRICT 2	162,667,770	34,738,850	26,290,480	11,364,050	17,968,700	18,625,610	347,040	272,002,500
LEXINGTON DISTRICT 3	32,056,070	5,781,280	158,020	1,921,340	4,749,790	1,744,620	127,440	46,538,560
LEXINGTON DISTRICT 4	21,018,900	5,423,800	1,087,930	1,435,550	5,015,240	770,090	48,330	34,799,840
LEXINGTON DISTRICT 5	360,184,190	61,427,790	4,592,820	5,589,125	41,881,980	12,215,830	602,018	486,493,753
MARION CNTY SCHOOL DISTRICT	49,748,897	11,432,900	1,421,433	2,807,730	8,185,106	3,468,750	801,418	77,866,234
MARION DISTRICT 1	-	-	-	-	-	-	-	-
MARION DISTRICT 2	-	-	-	-	-	-	-	-
MARION DISTRICT 7	-	-	-	-	-	-	-	-
MARLBORO SCHOOL DISTRICT	32,959,250	8,850,250	11,103,440	6,746,570	6,706,290	3,668,590	838,000	70,872,390
MCCORMICK SCHOOL DISTRICT	32,500,470	4,618,489	71,630	1,162,990	4,010,401	552,270	728,998	43,645,248
NEWBERRY SCHOOL DISTRICT	90,755,150	16,611,150	11,688,204	11,254,820	11,376,390	4,615,450	884,960	147,186,124
OCONEE SCHOOL DISTRICT	320,742,833	40,299,075	21,407,668	8,180,290	144,309,807	6,117,363	1,995,328	543,052,364
ORANGEBURG DISTRICT 3	41,782,890	6,997,962	5,018,015	3,400,340	8,220,380	3,082,121	60,009	68,561,717
ORANGEBURG DISTRICT 4	24,187,525	7,157,297	6,691,608	5,897,570	26,420,817	2,345,244	62,255	72,762,316
ORANGEBURG DISTRICT 5	96,811,368	18,525,446	17,914,604	16,896,540	14,962,066	7,059,900	183,351	172,353,275
PICKENS SCHOOL DISTRICT	342,264,263	49,890,388	11,989,509	9,648,450	34,460,550	14,587,400	2,010,915	464,851,475
RICHLAND DISTRICT 1	525,408,010	90,806,536	33,045,413	48,437,389	86,046,340	46,909,330	795,218	831,448,236
RICHLAND DISTRICT 2	380,188,860	74,202,287	7,740,791	17,929,130	24,898,210	17,887,770	507,363	523,354,411
SALUDA SCHOOL DISTRICT	31,387,780	6,221,720	-	2,086,880	4,249,170	727,090	714,160	45,386,800
SPARTANBURG DISTRICT 1	71,797,579	13,076,994	594,225	2,918,000	6,828,162	2,526,900	283,733	98,025,593
SPARTANBURG DISTRICT 2	137,679,399	26,363,162	6,902,214	10,093,990	9,089,729	5,418,840	642,402	196,189,736
SPARTANBURG DISTRICT 3	26,831,457	6,088,860	5,817,426	16,957,630	6,241,643	1,786,010	170,798	63,893,824
SPARTANBURG DISTRICT 4	31,133,324	6,726,075	794,319	5,434,770	6,009,388	1,950,160	194,344	52,242,380
SPARTANBURG DISTRICT 5	124,624,444	23,647,648	47,856,334	28,820,670	8,612,694	13,409,710	2,356,295	249,327,795
SPARTANBURG DISTRICT 6	170,116,664	28,627,542	21,456,781	22,494,370	13,250,496	14,655,240	338,901	270,939,994
SPARTANBURG DISTRICT 7	146,051,847	22,840,067	4,766,416	6,858,880	14,926,297	15,887,610	94,442	211,425,559
SUMTER DISTRICT 17	-	-	-	-	-	-	-	-
SUMTER DISTRICT 2	-	-	-	-	-	-	-	-
SUMTER SCHOOL DISTRICT	208,743,650	40,647,040	2,227,400	30,974,260	23,282,750	15,374,510	321,760	321,571,370
UNION SCHOOL DISTRICT	34,638,130	8,921,100	11,422,987	7,282,100	7,076,708	2,093,117	847,058	72,281,200
WILLIAMSBURG SCHOOL DISTRICT	42,221,257	12,184,753	19,983,946	810,720	12,218,878	3,055,060	1,208,802	91,683,416
YORK DISTRICT 1	60,986,065	12,418,446	2,350,473	5,843,470	12,669,617	3,360,210	115,268	97,743,549
YORK DISTRICT 2	130,848,870	23,115,426	1,881,286	3,531,410	155,629,229	4,201,585	387,176	319,594,982
YORK DISTRICT 3	310,409,790	55,476,638	18,301,759	35,184,650	15,529,609	16,969,860	530,302	452,402,608
YORK DISTRICT 4	234,672,122	40,430,118	18,769,016	11,820,460	10,306,789	9,552,885	353,639	325,905,029
<b>TOTAL</b>	<b>16,253,268,166</b>	<b>2,478,956,647</b>	<b>1,060,783,082</b>	<b>869,952,700</b>	<b>1,652,309,363</b>	<b>759,257,245</b>	<b>56,903,335</b>	<b>23,131,430,538</b>

## 9. 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%

<b>Enacted:</b>	1935
<b>Statute:</b>	Title 61 and Chapter 33 of Title 12
<b>Rate:</b>	See Above
<b>Distribution:</b>	State General Fund Local Option Permits to Local Governments
<b>FY 14-15 Collections:</b>	\$75,774,141

## ***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:	\$10
120-day Temporary Beer & Wine Permit:	\$25
7-day On Premises Beer & Wine Permit:	\$2,200 every two years

### ***Tax:***

**Beer per ounce:** \$0.006

### **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

<b>Enacted:</b>	1933
<b>Statute:</b>	Title 61 and Chapter 21 of Title 12
<b>Rate:</b>	See Above
<b>Distribution:</b>	State General Fund; Local Option Permits distributed to local governments
<b>FY 14-15 Collections:</b>	\$104,860,431

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

<b>County</b>	<b>Local Option Permit</b>	<b>7-Day Beer and Wine</b>	<b>City</b>	<b>Local Option Permit</b>	<b>7-Day Beer and Wine</b>
Beaufort	YES	YES	Aiken	YES	YES
Berkeley	YES	YES	Anderson	YES	NO
Charleston	YES	YES	Chapin	YES	YES
Colleton	YES	YES	Chester	YES	YES
Dorchester	YES	YES	Clemson	YES	NO
Georgetown	YES	YES	Columbia	YES	YES
Greenwood	YES	NO	(Richland County)		
Horry	YES	YES	Edisto Beach	YES	YES
Jasper	YES	YES	Elgin	YES	YES
Kershaw	YES	YES	Florence	YES	NO
Lancaster	YES	NO	Fountain Inn	YES	YES
Lexington	YES	YES	Greenville	YES	YES
Marion	YES	YES	Greer	YES	YES
Newberry	YES	YES	Hardeeville	YES	NO
Oconee	YES	YES	Irmo	YES	YES
Richland*	YES	YES	Lake City	YES	YES
Saluda	YES	YES	Mauldin	YES	YES
Spartanburg **	YES	NO	North Augusta	YES	YES
York	YES	YES	Pendleton	YES	YES
			Santee	YES	NO
			Simpsonville	YES	YES
			Sumter	Yes	NO
			Travelers Rest	YES	NO
			Walterboro	YES	YES
			Yemassee	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

## 10. 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.

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.

<b>Enacted:</b>	1923
<b>Statute:</b>	§§12-21-610 to 12-21-810
<b>Rate:</b>	Cigarettes: \$0.57 per pack of 20 cigarettes \$0.7125 per pack of 25 cigarettes \$0.0285 per cigarette  Other Tobacco Products: 5% of the manufactured purchase price
<b>Distribution:</b>	\$0.07 - State General Fund \$0.50 Surtax Department of Health & Environmental Control Medical University of South Carolina Department of Health and Human Services
<b>FY 14-15 Collections:</b>	\$154,909,317

**TOBACCO TAX COLLECTIONS BY MONTH**

<b>Month</b>	<b>Cigarettes</b>	<b>Other Tobacco Products</b>	<b>Total</b>
Jul – 14	\$1,554,583	\$649,076	\$2,203,660
Aug – 14	1,586,691	733,099	2,319,791
Sep – 14	1,564,011	562,515	2,126,527
Oct – 14	1,555,841	607,316	2,163,157
Nov – 14	1,593,548	551,669	2,145,218
Dec – 14	1,426,474	554,023	1,980,498
Jan – 15	1,476,835	622,014	2,098,850
Feb – 15	1,244,776	508,017	1,752,794
Mar – 15	1,467,112	655,876	2,122,989
Apr – 15	1,486,397	535,038	2,021,436
May – 15	1,146,986	575,960	1,722,947
Jun – 15	2,019,274	626,058	2,645,333
<b>Total</b>	<b>\$18,122,531</b>	<b>\$7,180,667</b>	<b>\$25,303,199</b>

**CIGARETTE SURTAX COLLECTIONS  
\$0.50 PER PACK**

<b>Month</b>	<b>Cigarette Surtax</b>
Jul-14	\$11,103,530
Aug-14	11,333,513
Sep-14	11,169,506
Oct-14	11,113,152
Nov-14	11,382,489
Dec-14	10,224,818
Jan-15	10,548,948
Feb-15	8,891,260
Mar-15	10,480,226
Apr-15	10,617,553
May-15	11,356,414
Jun-15	11,384,702
<b>Total</b>	<b>\$129,606,117</b>



**EXCISE TAX RATES ON CIGARETTES  
AS OF JANUARY 1, 2016**

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	67.5	39	Nebraska	64	40
Alaska	200	12	Nevada	180	18
Arizona	200	12	New Hampshire	178	19
Arkansas	115	32	New Jersey	270	9
California	87	35	New Mexico	166	22
Colorado	84	37	New York (a)	435	1
Connecticut (b)	365	3	North Carolina	45	47
Delaware	160	23	North Dakota	44	48
Florida (c)	133.9	29	Ohio	160	23
Georgia	37	49	Oklahoma	103	33
Hawaii	320	5	Oregon	132	30
Idaho	57	44	Pennsylvania	160	23
Illinois (a)	198	17	Rhode Island	375	2
Indiana	99.5	34	South Carolina	57	44
Iowa	136	28	South Dakota	153	26
Kansas	129	31	Tennessee (a) (d)	62	41
Kentucky	60	42	Texas	141	27
Louisiana	86	36	Utah	170	20
Maine	200	12	Vermont	308	6
Maryland	200	12	Virginia (a)	30	50
Massachusetts	351	4	Washington	302.5	7
Michigan	200	12	West Virginia	55	46
Minnesota (e)	300	8	Wisconsin	252	10
Mississippi	68	38	Wyoming	60	42
Missouri (a)	17	51	Dist. of Columbia (f)	250	11
Montana	170	20	U. S. Median	153.0	

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) Connecticut tax rate is scheduled to increase to \$3.90 per pack on 7/1/16.

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

(d) Dealers pay an additional enforcement and administrative fee of 0.05¢ in Tennessee.

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department.

The current rate is 54.3¢ through December 31, 2016.

(f) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 41¢.

## 11. 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.

<b>Enacted:</b>	1976
<b>Statute:</b>	§§12-37-2410 to 12-37-2490
<b>Rate:</b>	Average statewide millage
<b>Distribution:</b>	State General Fund
<b>FY 14-15 Collections:</b>	\$4,492,414

### *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.

<b>Enacted:</b>	1937
<b>Statute:</b>	§§12-11-10 to 12-11-60
<b>Rate:</b>	4.5% of entire net income
<b>Distribution:</b>	State General Fund
<b>FY 14-15 Collections:</b>	\$31,268,111

## **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:**

<b>License Type</b>	<b>License Fee</b>	<b>Entrance Fee</b>
Class AA	\$4,000	\$18
Class B	\$1,000	\$ 5
Class C	No Cost	\$ 0
Class D	\$100 or \$200*	\$ 5 (optional)
Class E	\$500	\$ 5 (optional)
Class F	\$100	\$ 3 (optional)

\*Fair License- \$100 for 10 days or less; \$200 for more than 10 days.

Class AA, B, and C licensed organizations conducting Bingo must designate a promoter, who also must be licensed. Under certain circumstances, a Class C licensed organization does not have to designate a promoter. The promoter's license is \$1,000 annually. Each organization licensed to operate Bingo must file quarterly financial reports with the SCDOR.

At least 50% of the gross proceeds from the sale of Bingo cards taken in by a Bingo operation during a single session must be returned to the players in the form of prizes.

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

<b>Enacted:</b>	1982
<b>Statute:</b>	12-21-3910 to 12-21-4300
<b>Rate:</b> (for each dollar of face value for each Bingo card sold)	\$0.10 (Class B) \$0.04 (Class C) \$0.05 (Class F)
<b>Distribution:</b>	General Fund Bingo Charities Division on Aging Parks, Recreation and Tourism Commission on Minority Affairs
<b>FY 14-15 Tax Collections:</b>	\$7,292,788

### *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.

<b>Enacted:</b>	1939
<b>Statute:</b>	§§12-21-2720 to 12-21-2750
<b>Rate:</b>	See statute
<b>Distribution:</b>	State General Fund
<b>FY 14-15 Collections:</b>	\$1,197,812

### *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.

<b>Enacted:</b>	1993
<b>Statute:</b>	§§12-21-5010 to 12-21-6050
<b>Rate:</b>	See statute
<b>Distribution:</b>	State General Fund
<b>FY 14-15 Collections:</b>	\$399

***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.

<b>Enacted:</b>	1923
<b>Statute:</b>	§12-24-10 to 12-24-150
<b>Rate:</b>	See statute
<b>Distribution:</b>	\$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
<b>FY 14-15 Collections:</b>	\$68,830,414

**DEED RECORDING FEE COLLECTIONS BY COUNTY  
FISCAL YEAR 2015**

County	Tax Collections	County	Tax Collections
ABBEVILLE	\$91,947	GREENWOOD	\$385,299
AIKEN	1,421,846	HAMPTON	56,860
ALLENDALE	21,985	HORRY	8,124,393
ANDERSON	1,677,540	JASPER	418,971
BAMBERG	41,545	KERSHAW	543,905
BARNWELL	48,393	LANCASTER	1,870,100
BEAUFORT	5,702,045	LAURENS	294,743
BERKELEY	3,051,314	LEE	82,391
CALHOUN	91,704	LEXINGTON	3,045,641
CHARLESTON	12,830,067	MARION	106,382
CHEROKEE	219,128	MARLBORO	40,258
CHESTER	162,523	MCCORMICK	63,459
CHESTERFIELD	158,928	NEWBERRY	209,210
CLARENDON	244,860	OCONEE	907,073
COLLETON	441,481	ORANGEBURG	402,918
DARLINGTON	230,472	PICKENS	954,017
DILLON	63,050	RICHLAND	4,322,887
DORCHESTER	1,920,115	SALUDA	85,730
EDGEFIELD	151,606	SPARTANBURG	2,938,424
FAIRFIELD	134,469	SUMTER	587,467
FLORENCE	809,287	UNION	62,896
GEORGETOWN	1,339,278	WILLIAMSBURG	169,419
GREENVILLE	7,938,655	YORK	4,365,735
		<b>State Total:</b>	<b>\$68,830,414</b>

## *DRY CLEANING FACILITY FEES AND SURCHARGES*

The SCDOR collects certain fees and surcharges on behalf of the Department of Health and Environmental Control (DHEC) for the Dry Cleaning Restoration Trust Fund. Owners of dry-cleaning facilities must pay registration fees for each of their “wet-site” locations. The initial and annual registration fees are based upon the number of employees at the facility the previous year. Fees may be paid on an annual or quarterly basis. An environmental surcharge is due on the privilege of producing in South Carolina or importing into the state halogenated and nonhalogenated solvent. A person importing or producing one of the solvents must register with the SCDOR for purposes of remitting the surcharge and pay a \$30 registration fee. The surcharge imposed is \$10 a gallon on halogenated and \$2 a gallon on nonhalogenated solvent.

<b>Enacted:</b>	1995
<b>Statute:</b>	§§44-56-410 to 44-56-495
<b>Rate:</b>	See statute
<b>Distribution:</b>	Special fund for environmental cleanup from dry cleaning operations
<b>FY 14-15 Collections:</b>	\$1,114,819

## *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.

<b>Enacted:</b>	1931
<b>Statute:</b>	§§12-23-10 to 12-23-130
<b>Rate:</b>	\$0.0005
<b>Distribution:</b>	State General Fund
<b>FY 14-15 Collections:</b>	\$28,483,177

## ***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.

<b>Enacted:</b>	1931
<b>Statute:</b>	Chapter 47 of Title 23
<b>Rate:</b>	See Above
<b>Distribution:</b>	39.8% - 911 System Operations 58.2% - System Maintenance 2% - Independent Auditor
<b>FY 14-15 Collections:</b>	\$28,482,642



### *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.

<b>Enacted:</b>	1922
<b>Statute:</b>	§§48-28-10 to 48-28-100 §§48-30-10 to 48-30-80
<b>Rate:</b>	See statute
<b>Distribution:</b>	Forest Renewal Fund
<b>FY 14-15 Collections:</b>	\$567,924

### *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.

<b>Enacted:</b>	1989
<b>Statute:</b>	§§12-23-810 to 12-23-840
<b>Rate:</b>	Based on the total expenditures of each hospital as a percentage of total hospital expenditures statewide
<b>Distribution:</b>	Medical Expansion Fund
<b>FY 14-15 Collections:</b>	\$262,403,688

***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.

<b>Enacted:</b>	1922
<b>Statute:</b>	§§12-28-110 to12-28-2930
<b>Rate:</b>	\$0.1675/gallon
<b>Distribution:</b>	\$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
<b>FY 14-15 Collections:</b>	\$589,629,104

### *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.

<b>Enacted:</b>	1951
<b>Statute:</b>	§12-36-510
<b>Rate:</b>	\$20 or \$50 at time of application
<b>Distribution:</b>	State General Fund
<b>FY 14-15 Collections:</b>	\$803,686

### *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.

<b>Enacted:</b>	1957
<b>Statute:</b>	§§12-13-10 to 12-13-100
<b>Rate:</b>	6% of Net Income
<b>Distribution:</b>	State General Fund
<b>FY 14-15 Collections:</b>	\$1,994,090

## ***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.

<b>Enacted:</b>	1991
<b>Statute:</b>	§44-96-120 to 44-96-235
<b>Rate:</b>	\$0.08 / gallon oil \$2.00 / tire \$2.00/ battery \$2.00 / white good
<b>Distribution:</b>	Solid Waste Management Fund (Local Governments)
<b>FY 14-15 Collections:</b>	\$9,251,008