

117.75 GP: Fines and Fees Report FY 16

NAME	AUTHORIZATION	PURPOSE	FEE AMOUNT	SOURCE	AMOUNT RETAINED and PURPOSE	FY16 COLLECTIONS
DOR Cost Recovery	SC code §12-4-390(A) SC Code §12-4-388(C) and (D)	DOR may collect fees to recover the costs of the production, purchase, handling and mailing of documents, publications, records and data sets. Includes Certificate of Compliance and Installment Agreement Fees.	\$60 - Certificate of Compliance \$35 - Infrastructure Credit Eligibility \$45 - Installment Agreement Fee	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 814,335
NSF Fees	SC Code §34-11-70(a)	A check, draft, or other written order is not paid by the bank because the maker or drawer did not have sufficient funds on deposit.	\$30	Taxpayer	Fees are retained by the Agency to cover the administrative operations.	\$ 86,380
Public Utility Assess	SC Code §58-3-100 SC Code §58-4-60(B)	DOR Assessment for expenses of Public Service Commission & Office of Regulatory Staff	0.72% of Collections	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 73,724
Debt set-off	SC Code §12-56-60(B)	Collection of a delinquent debt through income tax refund setoff	\$25	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 8,483,618
Accommodations tax	SC Code §12-36-2630(3)	Seven percent sales tax on accommodations for transients	0.72% of Collections	Sales	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 558,373
Local Option Sales tax, School District Sales tax, Capital project Sales tax, Transportation Sales tax	SC Code §4-10-90(A) and (B); SC Code §4-37-30, and others.	Department of Revenue to administer and collect local sales and use tax and retain costs associated with the administration of the tax	Local Option: One half of one percent of the fund or \$750,000, whichever is greater. All Others: 0.72% of Collections.	Sales	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 5,109,074
Dry Cleaning Facility Surcharge/Restoration Trust Fund	SC Code §44-56-430(3) SC Code §44-56-470 (D) SC Code §44-56-480(E)	Environmental surcharge on; Annual registration and fees for dry-cleaning facilities; and Surcharge on dry-cleaning solvent and halogenated drycleaning fluid	0.72% of Collections	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 5,601
Forest products	SC Code §48-30-50	Collection of primary forest assessments by Department of Revenue; information and assistance to be provided by State Forester	0.72% of Collections	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 10,695
Individual Income Tax Check-off	SC Code §12-6-5060(A), (C)	Voluntary contributions to funds/charities may be designated on IIT return	0.72% of Collections	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 1,301
Governmental Enterprise Accounts Receivable (GEAR)	SC Code §12-4-580(B)	Department of Revenue to contract to collect outstanding liabilities	Reasonable fee negotiated between the governmental entity and the Department.	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 3,315,902
JDC Annual Fee(s)	SC Code §12-10-105	Annual fee remitted by qualifying businesses to be used to reimburse DOR for costs incurred auditing reports required per Section 12-10-80(A).	\$1,000 for qualifying businesses exceeding \$1,000 in credits.	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 254,312
Motor Carrier Registration Fees	SC Code §12-37-2860(B)	A one-time fee on motor carriers distributed to DOR to be retained by the Department and expended in budgeted operations to record and administer the fee	\$12	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 103,010
Revitalization Zone/Enterprise Zone Fee	SC Code §12-10-95(I) SC Code §12-10-100(B)	Economic Development Coordinating Council expenses shared with DOR to meet admin, data collection and reporting costs	Initially \$500. Annually \$250.	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 143,500
Taxpayer Education	SC Code §12-4-388(A)(B)	DOR may charge participants in taxpayer ed workshops a fee to cover direct costs	Cost of Materials	Taxpayer	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 11,575
Bankruptcy	SC Code §12-4-375	DOR may retain and expend the first \$150,000 from bankruptcy operations	First \$150,000	Bankruptcy Funds Collected from Taxpayers	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 150,000
Tourism Development Fee	SC Code §4-10-940(E)	Cost to DOR of administering the tax	0.72% of Collections	Sales	Fees are retained by the Agency to cover the cost of administrative operations.	\$ 243,760
TOTAL						\$ 19,365,160