

# 2015-2016 Annual Report

South Carolina Department of Revenue

**Nikki Haley**  
Governor

**Rick Reames III**  
Director

SOUTH CAROLINA



DEPARTMENT OF REVENUE

## TABLE OF CONTENTS

1. AGENCY OVERVIEW	2
2. INDIVIDUAL INCOME TAX	7
3. CORPORATE INCOME TAX	21
4. SALES AND USE TAX	25
5. LOCAL OPTION SALES AND USE TAX	35
6. ACCOMMODATIONS TAX	41
7. ADMISSIONS TAX	43
8. PROPERTY TAX	46
9. ALCOHOLIC BEVERAGE TAX AND LICENSE	50
10. TOBACCO TAX	53
11. OTHER TAXES AND LICENSING	56

# 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 \$11.7 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) program.

**YEAR IN REVIEW**  
**FISCAL YEAR 2016**

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

- Increase voluntary compliance
- Address non-compliance
- Increase fraud prevention and detection
- Continue implementation of a new tax processing system, DORWAY

***Goal 2: Ensure functional security***

- Continue to improve security governance and maintain compliance
- Increase effective use of security technology and processes
- Continue the secure implementation of a new tax processing system, DORWAY

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

- Interpret and disseminate pertinent tax law information
- Continue implementation of a new tax processing system, DORWAY
- Continue establishing performance based management

***Goal 4: Establish a culture that develops, retains and values a competent, productive, and diverse workforce***

- Establish a culture that develops SCDOR's workforce
- Establish a culture that retains SCDOR's workforce
- Establish a culture that value SCDOR's workforce

## ***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.

### **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](mailto: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 Main Office**                      300A Outlet Pointe Boulevard  
Columbia, SC 29210

**Charleston Office**                        2 South Park Circle, Suite 100  
Charleston, SC 29407

**Florence Office**                         1452 West Evans Street  
Florence, SC 29501

**Greenville Office**                        545 North Pleasantburg Drive, Suite 300  
Greenville, SC 29607

**Myrtle Beach Office**                    1350 Farrow Parkway, Suite 200  
Myrtle Beach, SC 29577

**Rock Hill Office**                         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 2016, please see the following Tax Foundation publication: [Fiscal Fact No. 500: State Income Tax Rates and Brackets for 2016](#).

<b>Enacted:</b>	1927
<b>Statute:</b>	Title 12, Chapter 6
<b>Rate:</b>	3% to 7%
<b>Distribution:</b>	State General Fund
<b>Fiscal Year 2016:</b>	<b>\$3,832,846,497</b>

**Note:** The Tax Year 2016 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).

**STATE COMPARISON OF INDIVIDUAL INCOME TAXES**  
**Tax Year 2015**

State	Federal Deductibility	Tax Rates (%)	Number of Brackets	Standard Deduction		Personal Exemptions	
				Single	Joint	Single	Dependents
Alabama (b, f)	Yes	2.0 - 5.0	3	\$2,500	\$7,500	\$1,500	\$1,000
Alaska	n.a.	None	None	n.a.	n.a.	n.a.	n.a.
Arizona (e)	No	2.59 - 4.54	5	\$5,009	\$10,010	\$2,100	\$2,300
Arkansas (d, e)	No	1.0 - 7.0	6	\$2,000	\$4,000	\$26	\$26
California (a, e, r, s)	No	1.0 - 13.3	10	\$3,992	\$7,984	\$108	\$333
Colorado	No	4.63	1	n.a.	n.a.	n.a.	n.a.
Connecticut (t, u)	No	3.0 - 6.7	6	n.a.	n.a.	\$15,000	\$0
Delaware (f, r, v)	No	2.20 - 6.60	6	\$3,250	\$6,500	\$110	\$110
Florida	No	None	None	n.a.	n.a.	n.a.	n.a.
Georgia	No	1.0 - 6.0	6	\$2,300	\$3,000	\$2,700	\$3,000
Hawaii (w)	No	1.40 - 11.0	12	\$2,200	\$4,400	\$1,144	\$1,144
Idaho (e, p)	No	1.60 - 7.40	7	\$6,300	\$12,600	\$3,800	\$3,800
Illinois	No	3.75	1	n.a.	n.a.	\$2,125	\$2,125
Indiana (x)	No	3.3	1	n.a.	n.a.	\$1,000	\$1,500
Iowa (a, e, f, r)	Yes	0.36 - 8.98	9	\$1,950	\$4,810	\$40	\$40
Kansas	No	2.70 - 4.60	2	\$3,000	\$7,500	\$2,250	\$2,250
Kentucky (r)	No	2.00 - 6.00	6	\$2,440	\$2,440	\$20	\$20
Louisiana (f, n)	Yes	2.00 - 6.00	3	n.a.	n.a.	\$4,500	\$1,000
Maine (e, p)	No	6.50 - 7.95	2	\$6,300	\$12,600	\$4,000	\$4,000
Maryland (o, y)	No	2.00 - 5.75	8	\$2,000	\$4,000	\$3,200	\$3,200
Massachusetts	No	5.15	1	n.a.	n.a.	\$4,400	\$1,000
Michigan	No	4.25	1	n.a.	n.a.	\$4,000	n.a.
Minnesota (e, p)	No	5.35 - 9.85	4	\$6,300	\$12,600	\$4,000	\$4,000
Mississippi	No	3.00 - 5.00	3	\$2,300	\$4,600	\$6,000	\$1,500
Missouri (p)	Yes	1.50 - 6.00	10	\$6,300	\$12,600	\$2,100	\$1,200
Montana (a, e, f, q)	Yes	1.00 - 6.90	7	\$4,370	\$8,740	\$2,330	\$2,330
Nebraska (e, r)	No	2.46 - 6.84	4	\$5,800	\$11,600	\$130	\$130
Nevada	No	None	None	n.a.	n.a.	n.a.	n.a.
New Hampshire (c)	No	5.0	1	n.a.	n.a.	\$2,400	n.a.
New Jersey	No	1.40 - 8.97	6	n.a.	n.a.	\$1,000	\$1,500
New Mexico (i)	No	1.70 - 4.90	4	\$6,300	\$12,600	\$4,000	\$4,000
New York (e)	No	4.00 - 8.82	8	\$7,900	\$15,850	n.a.	\$1,000
North Carolina	No	5.75	1	\$7,500	\$15,000	n.a.	n.a.
North Dakota (e, p, z)	No	1.22 - 3.22	5	\$6,300	\$12,600	\$4,000	\$4,000
Ohio (a, e, g)	No	0.528 - 5.333	9	n.a.	n.a.	\$2,200	\$2,200
Oklahoma (h)	No	0.5 - 5.25	7	\$5,950	\$11,900	\$1,000	\$1,000
Oregon (e, f)	Yes	5.0 - 9.9	4	\$2,145	\$4,295	\$194	\$194
Pennsylvania	No	3.07	1	n.a.	n.a.	n.a.	n.a.
Rhode Island (e, k)	No	3.75 - 5.99	3	\$8,275	\$16,550	\$3,850	\$3,850
South Carolina (e, p)	No	0.0 - 7.0	6	\$6,300	\$12,600	\$4,000	\$4,000
South Dakota	No	None	None	n.a.	n.a.	n.a.	n.a.
Tennessee (c)	No	6.0	1	n.a.	n.a.	\$1,250	n.a.
Texas	No	None	None	n.a.	n.a.	n.a.	n.a.
Utah	No	5.0	1	(L)	(L)	\$3,000	\$3,000
Vermont (a, e, p)	No	3.55 - 8.95	5	\$6,300	\$12,600	\$4,000	\$4,000
Virginia	No	2.0 - 5.75	4	\$3,000	\$6,000	\$930	\$930
Washington	No	None	None	n.a.	n.a.	n.a.	n.a.
West Virginia	No	3.0 - 6.5	5	n.a.	n.a.	\$2,000	\$2,000
Wisconsin (e, m)	No	4.00 - 7.65	4	\$10,250	\$18,460	\$700	\$700
Wyoming	No	None	None	n.a.	n.a.	n.a.	n.a.
D.C. (j)	No	4.0 - 8.95	5	\$5,200	\$6,650	\$2,200	\$2,200

Source: Tax Foundation, [www.taxfoundation.org](http://www.taxfoundation.org)

## STATE COMPARISON OF INDIVIDUAL INCOME TAXES

### Footnotes:

- (a) 2014 tax information.
- (b) For single taxpayers with AGI below \$20,000, the standard deduction is \$2,500. This standard deduction amount is reduced by \$25 for every additional \$500 of AGI, not to fall below \$2,000. For Married Filing Joint taxpayers with AGI below \$20,000, the standard deduction is \$7,500. This standard deduction amount is reduced by \$175 for every additional \$500, not to fall below \$4,000. For all taxpayers claiming a dependent with AGI below \$20,000, the dependent exemption is \$1,000. This amount is reduced to \$500 per dependent for taxpayers with AGI above \$20,000 and below \$100,000. For taxpayers with over \$100,000 AGI, the dependent exemption is \$300 per dependent.
- (c) Applies to interest and dividend income only.
- (d) Rates apply to regular tax table. A special tax table is available for low income taxpayers that reduces their tax payments.
- (e) Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year.
- (f) These states allow some or all of federal income tax paid to be deducted from state taxable income.
- (g) Ohio's personal and dependent exemptions are \$2,200 for an AGI of \$40,000 or less, \$1,950 if AGI is between \$40,001 and \$79,999, and \$1,700 if AGI is \$80,000 or above.
- (h) The top rate is scheduled to be reduced to 5.0% in tax year 2016 and 4.85% in subsequent tax years, contingent upon certain revenue growth.
- (i) Tied to federal tax system, plus an additional \$2,500 if federal AGI is equal to or less than \$36,667 (single) or \$55,000 (married filing jointly).
- (j) Deduction and exemption amounts for 2015 subject to funding. Rate reductions for income between \$40,001 and \$100,000 scheduled for 2016 and subsequent tax years, subject to funding.
- (k) The phase-out range for the personal exemption and deduction is \$192,700 - \$214,700. The exemptions and deductions are completely phased out at a modified federal AGI of \$214,700.
- (l) The standard deduction is taken in the form of a nonrefundable credit of 6% of the federal standard or itemized deduction amount, excluding the deduction for state or local income tax. This credit phases out (in 2014) at 1.3 cents per dollar above \$13,590 of AGI (\$27,180 for married couples).
- (m) The standard deduction phases out by 12% at \$14,779 for single filers and 19.778% at \$20,739 for married filing jointly. The standard deduction phases out to zero at \$101,197 for single filers, \$114,076 for joint filers.
- (n) Standard deductions and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.
- (o) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$2,000 for single filers, married filing separately filers, and dependent filers earning more than \$13,333. The standard deduction is a minimum of \$3,000 and capped at \$4,000 for married filing jointly filers, head of households filers, and qualifying widowers earning more than \$26,667.
- (p) Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.
- (q) Montana filers' standard deduction is 20% of AGI. For single taxpayers, the deduction must be between \$1,940 and \$4,370. For married taxpayers, the deduction must be between \$3,880 and \$8,740.
- (r) Tax Credit.
- (s) Exemption credits phase out for single taxpayers by \$6 for each \$2,500 of AGI above \$169,730 and for joint filers by \$12 for each \$2,500 of AGI above \$339,464. The credit cannot be reduced to below zero.
- (t) Connecticut has a complex set of phase-out provisions. For each single taxpayer whose Connecticut AGI exceeds \$56,500, the amount of the taxpayer's Connecticut taxable income to which the 3% tax rate applies shall be reduced by \$1,000 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds said amount. Any such amount will have a tax rate of 5% instead of 3%. Additionally, each single taxpayer whose Connecticut AGI exceeds \$200,000 shall pay an amount equal to \$75 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds \$200,000, up to a maximum payment of \$2,250. For joint filers whose Connecticut AGI exceeds \$100,500, the amount of the taxpayer's Connecticut taxable income to which the 3% tax rate applies shall be reduced by \$2,000 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds said amount. Any such amount of Connecticut taxable income to which, as provided in the preceding sentence, the 3% tax rate does not apply shall be an amount to which the 5% tax rate shall apply. For joint filers whose Connecticut AGI exceeds \$400,000 dollars shall pay, in addition to the amount above, an amount equal to \$150 for each \$10,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds \$400,000, up to a maximum payment of \$4,500. Conn. Gen. Stat. § 12-700 (2015).
- (u) Connecticut taxpayers are also given a personal tax credit based upon certain income constraints, which begins at \$15,000 and completely phases out by \$1,000 for every \$1,000 of AGI over \$30,000.
- (v) In addition to the personal income tax rates, Delaware imposes a tax on lump-sum distributions.
- (w) Additionally, Hawaii allows any taxpayer, other than a corporation, acting as a business entity in more than one state and required to file a return to elect to report and pay a tax of 0.5 percent of its annual gross sales if (1) the taxpayer's only activities in the state consist of sales, (2) the taxpayer does not own or rent real estate or tangible personal property, and (3) the taxpayer's annual gross sales in the state are not in excess of \$100,000. Haw. Rev. Stat. § 235-51 (2015).
- (x) \$1,000 is a base exemption. If dependents meet certain conditions, filers can take an additional \$1,500 exemption for each.
- (y) The exemption amount has the following phase out schedule: if AGI is above \$100,000 but below \$125,000, exemption is \$1,600; if AGI is above \$125,000 but below \$150,000, exemption is \$800; if AGI is above \$150,000, no exemption.
- (z) Federal taxable income is the starting point for North Dakota, so the federal standard deduction and exemptions are built-in.

Source: Tax Foundation, [www.taxfoundation.org](http://www.taxfoundation.org)

**INDIVIDUAL INCOME TAX RETURNS BY COUNTY**  
**Tax Year 2015**

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,197	19,463	\$181,591,526	\$9,808,993
Aiken	66,519	136,202	1,953,689,766	96,107,724
Allendale	3,042	6,120	36,561,020	1,799,893
Anderson	74,213	155,113	1,867,181,083	107,673,915
Bamberg	4,846	9,945	82,636,585	4,406,284
Barnwell	7,874	16,535	149,945,163	8,023,987
Beaufort	70,861	140,329	2,457,724,302	140,700,884
Berkeley	78,976	161,838	2,170,772,795	125,382,907
Calhoun	4,824	9,639	106,915,254	6,358,667
Charleston	172,314	320,059	6,899,871,230	420,184,849
Cherokee	20,695	43,453	395,226,168	19,713,106
Chester	12,528	25,448	240,404,472	11,214,356
Chesterfield	16,241	33,864	299,305,431	14,193,722
Clarendon	11,766	23,849	185,029,563	10,108,407
Colleton	15,360	31,364	268,323,435	14,455,846
Darlington	25,490	52,609	566,157,662	32,409,230
Dillon	11,215	24,008	160,783,501	8,068,433
Dorchester	55,683	116,190	1,590,408,293	92,047,711
Edgefield	7,877	16,717	194,974,703	8,698,404
Fairfield	9,186	17,864	187,254,462	9,851,762
Florence	55,942	114,703	1,392,373,412	81,818,718
Georgetown	25,081	49,446	642,958,192	38,747,812
Greenville	212,657	440,191	7,450,959,740	448,778,755
Greenwood	27,556	58,052	611,822,834	35,047,816
Hampton	7,262	14,940	128,432,753	6,798,110
Horry	135,376	255,749	2,774,435,421	157,329,729
Jasper	8,257	16,529	161,770,081	7,506,997
Kershaw	26,335	54,371	649,054,870	36,971,721
Lancaster	32,002	67,105	884,928,254	33,858,334
Laurens	23,992	50,039	474,209,254	26,294,515
Lee	5,877	11,831	85,693,264	4,323,860
Lexington	115,832	238,694	3,621,790,487	215,654,872
McCormick	3,729	7,210	70,069,659	3,036,126
Marion	12,156	24,513	164,443,131	8,498,068
Marlboro	9,558	19,619	134,741,999	6,018,810
Newberry	15,779	33,034	354,246,729	19,929,696
Oconee	30,429	62,177	851,547,036	48,770,937
Orangeburg	34,253	68,297	589,456,091	32,785,110
Pickens	46,261	94,954	1,275,720,636	72,718,841
Richland	162,357	311,657	4,892,279,349	294,257,093
Saluda	6,757	15,730	134,889,330	7,139,615
Spartanburg	120,925	252,173	3,224,415,669	183,568,342
Sumter	40,877	84,486	786,024,762	44,169,740
Union	10,508	21,270	179,942,145	9,201,361
Williamsburg	11,414	23,044	161,008,889	8,473,424
York	105,543	223,931	3,805,936,237	140,892,048
Out of Country	3,954	5,218	53,400,572	3,152,996
Out of State	283,363	602,116	5,629,880,177	336,515,086
Unknown	218	475	18,549,227	1,123,339
<b>Total</b>	<b>2,252,957</b>	<b>4,582,163</b>	<b>\$61,199,736,614</b>	<b>\$3,454,590,942</b>

**INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY**  
**Tax Year 2015**

<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	946,165	41.99	\$0	0.23
\$0.01-\$25	40,467	1.79	466,975	0.01
\$26-\$50	37,214	1.65	1,361,152	0.03
\$51-\$75	34,598	1.53	2,147,186	0.06
\$76-\$100	27,648	1.22	2,381,781	0.06
\$101-\$125	24,492	1.08	2,739,966	0.07
\$126-\$150	23,507	1.04	3,238,673	0.09
\$151-\$200	42,475	1.88	7,421,116	0.21
\$201-\$250	34,141	1.51	7,605,058	0.22
\$251-\$300	32,467	1.44	8,851,329	0.25
\$301-\$400	57,590	2.55	19,951,542	0.57
\$401-\$500	46,394	2.05	20,807,779	0.6
\$501-\$600	40,535	1.79	22,136,273	0.64
\$601-\$700	38,089	1.69	24,736,772	0.71
\$701-\$800	33,716	1.49	25,311,079	0.73
\$801-\$900	32,347	1.43	27,471,759	0.79
\$901-\$1,000	30,819	1.36	29,196,583	0.84
\$1,001-\$1,250	72,185	3.2	80,854,923	2.34
\$1,251-\$1,500	64,010	2.84	87,835,637	2.54
\$1,501-\$2,000	104,363	4.63	181,525,166	5.25
\$2,001-\$2,500	84,244	3.73	188,671,160	5.46
\$2,501-\$3,000	66,039	2.93	180,998,002	5.23
\$3,001-\$4,000	98,498	4.37	341,497,574	9.88
\$4,001-\$5,000	67,122	2.97	299,978,662	8.68
\$5,001-\$7,500	87,825	3.89	531,551,381	15.38
\$7,501-\$9,999	36,204	1.6	310,760,426	8.99
OVER \$10,000	49,803	2.21	1,053,130,516	30.48
<b>Total</b>	<b>2,252,957</b>	<b>100</b>	<b>3,454,590,942</b>	<b>100</b>

**INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS  
TAX YEAR 2015**

State Taxable Income Class	Number of Returns	Number of Exemptions	Total State Taxable Income	State Tax Amount	State Tax Credits	State Tax Liability
\$0	745,880	1,506,448	-26,345,388	42,783,497	7,711,069	35,072,428
\$1-\$1,000	71,621	129,688	33,080,682	678,000	423,502	254,498
\$1,001-\$2,000	56,377	100,560	83,763,106	709,874	461,656	248,218
\$2,001-\$3,000	50,343	90,649	125,385,855	745,531	491,781	253,750
\$3,001-\$4,000	46,202	83,671	161,377,516	1,746,645	553,003	1,193,642
\$4,001-\$5,000	42,825	78,125	192,402,071	2,898,212	566,106	2,332,106
\$5,001-\$6,000	40,591	74,177	222,982,980	3,944,892	623,016	3,321,876
\$6,001-\$7,000	37,878	69,261	245,944,137	4,908,977	665,038	4,243,939
\$7,001-\$8,000	36,206	66,426	271,476,730	6,539,261	703,964	5,835,297
\$8,001-\$9,000	35,241	64,973	299,394,514	7,509,041	743,021	6,766,020
\$9,001-\$10,000	33,680	61,785	319,888,583	8,847,633	810,435	8,037,198
\$10,001-\$11,000	32,012	57,948	336,031,461	10,013,688	814,473	9,199,215
\$11,001-\$12,001	30,764	56,384	353,725,306	11,354,098	887,618	10,466,480
\$12,001-\$13,000	29,334	53,418	366,612,834	12,481,984	1,019,777	11,462,207
\$13,001-\$14,000	28,603	52,342	386,014,110	13,833,758	961,237	12,872,521
\$14,001-\$15,000	27,003	49,128	391,455,912	14,706,376	1,012,667	13,693,709
\$15,001-\$20,000	120,987	220,485	2,107,649,655	90,904,906	5,709,556	85,195,350
\$20,001-\$25,000	101,826	186,753	2,283,194,284	112,423,258	6,885,373	105,537,885
\$25,001-\$35,000	158,762	303,341	4,718,085,456	256,949,712	16,494,440	240,455,272
\$35,001-\$50,000	162,073	339,668	6,796,140,141	403,163,343	30,021,058	373,142,285
\$50,001-\$75,000	158,235	379,181	9,688,142,714	610,593,146	51,305,419	559,287,726
\$75,001-\$100,000	84,268	220,683	7,257,492,678	475,489,802	42,519,162	432,970,640
\$100,001-\$150,000	68,878	186,670	8,278,925,221	556,856,546	51,907,656	504,948,890
\$150,001-\$200,000	23,932	66,516	4,096,715,035	283,728,484	26,752,202	256,976,282
\$200,001-\$350,000	19,560	55,513	4,978,284,710	352,109,842	33,255,330	318,854,512
\$350,001-\$500,000	4,926	14,315	2,026,291,972	146,572,676	16,029,275	130,543,401
\$500,001-\$750,000	2,773	8,177	1,665,738,861	121,826,053	12,142,789	109,683,264
Over- \$750,000	2,177	5,878	3,539,885,478	255,515,390	43,773,059	211,742,331
<b>Total</b>	<b>2,252,957</b>	<b>4,582,163</b>	<b>61,199,736,614</b>	<b>3,809,834,625</b>	<b>355,243,682</b>	<b>3,454,590,942</b>

**Note:** Credits are non-refundable

**INDIVIDUAL INCOME TAX RETURN STATISTICS  
TAX YEAR 2015**

***All Returns Processed***

<b>Filing Status</b>	<b>Individual Income</b>		
	<b>Tax Returns</b>	<b>Amended</b>	<b>Total</b>
Single	952,026	5,419	957,445
Head of Household	380,406	2,492	382,898
Married, Filing Jointly	842,175	6,945	849,120
Married, Filing Separately	61,788	380	62,168
Widow/Widower	1,322	4	1,326
<b>Total</b>	<b>2,237,717</b>	<b>15,240</b>	<b>2,252,957</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	1,538,628	\$1,401,073,741	\$910.60
Amended	6,597	\$3,363,308	\$509.82
<b>Total</b>	<b>1,545,225</b>	<b>\$1,404,437,049</b>	<b>\$908.88</b>

\*Prior to Debt Match

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

Number of Returns	129,992
Amount	\$8,106,898

**INDIVIDUAL INCOME TAX CONTRIBUTIONS  
TAX YEAR 2015**

<b>Type of Contribution</b>	<b>Number of Returns</b>	<b>Amount</b>
Children's Trust Fund	1,132	\$15,022
Donate Life South Carolina	524	5,490
Eldercare Trust Fund	950	12,580
Endangered Wildlife Fund	1,736	24,843
K-12 Public Education Fund	967	14,342
SC Conservation Bank Trust Fund	533	6,187
SC Department of Natural Resource Fund	1,132	14,723
SC Financial Literacy Trust Fund	367	2,072
SC First Steps to School Readiness Fund	631	10,504
SC Law Enforcement Assistance Program	850	10,114
SC Litter Control Enforcement Program	627	4,861
SC Military Family Relief Fund	1,156	18,146
SC State Forests Fund	875	8,356
SC State Parks Fund	1,600	21,669
SC Veterans' Trust Fund	1,252	17,610
War Between the States Heritage Trust Fund	345	3,447
<b>Total Contributions</b>	<b>14,677</b>	<b>\$189,966</b>

**INDIVIDUAL INCOME TAX CREDITS**  
**TAX YEAR 2015**

Credit Claimed	Total Number of Credits	Total Amount of Credits
Abandoned Buildings Revitalization Credit	79	\$2,253,044
Accelerated Small Business Jobs Tax Credit	105	680,515
Alternative Motor Vehicle Credit	61	67,175
Angel Investor Credit	203	2,636,227
Apprenticeship Credit	38	427,286
Brownfields Cleanup Credit	7	148,592
Certified Historical Residential Structure Credit	45	1,162,513
Certified Historical Structure Credit	50	1,774,680
Child Care Program Credit	121,870	21,764,367
Community Development Credit	141	549,793
Credit for Shareholder of S Corporation Banks	100	349,843
Drip Trickle Irrigation Systems Credit	45	41,210
Economic Impact Zone Investment Tax Credit	174	1,318,780
Educational Credit for Exceptional Needs Children	542	7,595,052
Employer Child Care Program Credit	25	47,316
Energy Efficient Manufacturing Home Credit	54	45,975
Ethanol or Biodiesel Production Credit	<5	1,775
Excess Insurance Premium Credit	2,708	2,616,151
Family Independence Payment Credit (Additional)	<5	6,846
Family Independence Payment Credit (Basic)	55	72,044
Fire Sprinkler System Credit	<5	1,200
Health Insurance Pool Credit	11	20,559
Industry Partnership Fund Credit	260	5,439,654
Infrastructure Credit	<5	242,239
Minority Business Credit	31	140,491
Motion Pictures Credit	<5	30,224
New Jobs Credit	501	4,627,997
Nursing Home Credit	110	31,222
Plug-in Hybrid Vehicle Credit	38	67,694
Port Cargo Credit	11	157,459
Premarital Preparation Course Credit	38	2,280
Qualified Conservation Contribution Credit	254	5,618,120
Qualified Retirement Plan Contribution Credit	78	159,698
Renewable Fuel Facility Credit	<5	58,500
Renewal Energy Manufacturing Tax Credit	23	126,065
Research Expenses Credit	375	1,601,346
Residential Retrofit Credit	163	200,296
Retail Facilities Revitalization Credit	53	778,556
SC Quality Forum Credit	<5	51,920
Small Business Jobs Credit	86	696,003
Solar Energy or Small Hydropower System Credit	659	\$2,841,790

Taxes Paid to Other State	94,968	241,908,465
Textile Rehabilitation Credit	122	4,222,823
Tuition Tax Credit	5891	4,136,290
Two Wage Earner Credit	366,140	50,089,714
Venison for Charity Credit	18	9,450
Venture Capital Investment Credit	<5	20,500
Water Resource Credit	5	5,652
Prior Year Carryover	689	11,511,064
<b>TOTAL</b>	<b>596,844</b>	<b>\$378,356,455</b>

**DEBT SETOFF COLLECTIONS**  
**TAX YEAR 2015**

<b>Agency</b>	<b>Number of Returns</b>	<b>Amount</b>
AIKEN CENTER	36	\$7,003.49
AIKEN TECHNICAL COLLEGE	608	162,493.57
ANDERSON HOUSING AUTH	28	7,118.24
BEHAVIORAL HEALTH SERVICES	55	14,825.66
CENTRAL PIEDMONT COMM COLLEG	27	7,677.39
CHARLESTON SOUTHERN UNIVERSI	99	65,080.60
CITY OF COLUMBIA	2,084	313,501.55
CITY OF YORK HOUSING AUTH	18	3,052.39
CLAFLIN UNIVERSITY	3	905.42
CLEMSON UNIV-PERKINS LOANS	90	51,779.38
CLEMSON UNIV-STUDENT ACCOUNT	296	129,887.30
CLEVELAND COMMUNITY COLLEGE	4	1,631.91
COASTAL CAROLINA - PERKINS	22	4,012.73
COASTAL CAROLINA UNIVERSITY	6	4,617.39
COKER COLLEGE	16	6,121.05
COLLEGE OF CHARLESTON-PERKIN	50	27,573.87
COLLEGE OF CHARLESTON-STUDEN	275	114,485.73
COLUMBIA COLLEGE	39	23,378.79
COLUMBIA HOUSING AUTHORITY	119	32,808.64
CONNECTOR 2000 - TOLL ROADS	90	6,656.77
CONVERSE COLLEGE	11	6,362.39
DENMARK TECHNICAL COLLEGE	49	10,713.36
DEPT OF MENTAL HEALTH	3,023	1,004,202.57
ERNEST E KENNEDY CENTER	125	26,501.66
ERSKINE COLLEGE	22	13,052.87
FLORENCE CTY DELINQUENT TAX	168	37,241.16
FLORENCE-DARLINGTON TECH	12	6,133.87
FLORENCE-DARLINGTON TECH STU	1,910	568,936.81
FORREST JUNIOR COLLEGE	139	61,127.40
FRANCIS MARION UNIVERSITY	371	126,593.76
GASTON COLLEGE	19	7,238.60
GEORGETOWN COUNTY ADA	13	3,125.20
GEORGETOWN COUNTY SCHOOL DIS	10	1,316.81
GREENVILLE COUNTY SCHOOL	7	972.72
GREENVILLE TECH COLLEGE	114	17,733.38
HORRY-GEORGETOWN TECH COLLEG	1,439	484,041.85
HOUSING & REDEV OF MARLBORO	16	6,803.30
HOUSING AUTH CITY OF CHAS	246	62,112.55
HOUSING AUTH OF FLORENCE	75	19,104.50
HOUSING AUTH OF GREENWOOD	13	\$2,025

**DEBT SETOFF COLLECTIONS**  
**TAX YEAR 2015**

<b>Agency</b>	<b>Number of Returns</b>	<b>Amount</b>
HOUSING AUTH OF HARTSVILLE	11	1,803
HOUSING AUTH OF MARION	58	8,621
HOUSING AUTHORITY OF CHERAW	40	8,744
HOUSING AUTHORITY OF MCCOLL	6	949
INTERNAL REVENUE SERVICE	27,223	16,397,569
LANCASTER CTY NATURAL GAS AU	78	9,338
LANDER UNIVERSITY	210	86,645
LEXINGTON COUNTY TREASURER	10	8,118
LEXINGTON SCHOOL DIST. ONE	96	15,436
LIMESTONE COLLEGE	8	3,405
MED GROUP OF THE CAROLINA-ER	3,263	552,890
MED GROUP OF THE CAROLINA-PB	6,226	1,327,583
MEDICAL UNIVERSITY OF SC	41	32,123
MULLINS HOUSING AUTHORITY	17	3,346
MUNICIPAL ASSOCIATION OF SC	12,597	2,815,482
MUSC MEDICAL CTR (HOSPITAL)	12,336	5,030,144
N CHARLESTON HOUSING AUTH	75	30,637
NORTHEASTERN TECH COLLEGE	232	65,877
ORANGEBURG-CALHOUN TECH.	638	146,936
PELHAM MEDICAL CENTER	3,729	1,674,124
PIEDMONT TECHNICAL COLLEGE	1,271	348,518
PRESBYTERIAN COLLEGE	10	3,528
PROBATION PAROLE AND PARDON	1,618	384,123
S.C. DEPT. OF HEALTH & ENVIR	3	1,727
S.C. DEPT. OF TRANSPORTATION	1,557	93,017
SALUDA CTY AMBULANCE SERVICE	27	10,466
SANTEE COOPER AUTHORITY	2,148	460,316
SC ATTORNEY GENERAL'S OFFICE	2	862
SC COMMISSION FOR THE BLIND	6	1,300
SC DEPT DISABILITIES & SP NE	8	3,895
SC DEPT OF MOTOR VEHICLES	681	115,287
SC DEPT OF REVENUE ENTERPRISE	42,391	14,704,298
SC DEPT OF REVENUE W/A/R	37,844	15,568,865
SC DEPT OF SOC SERV CHILD SU	12,501	5,471,329
SC DEPT OF SOC SERV FOOD STA	52	13,484
SC EMPLOYMENT & WORKFORCE	12,517	4,214,336
SC EMPLOYMENT & WORKFORCE-IN	291	184,884
SC FORESTRY COMMISSION	1	140
SC HOUSE ETHICS COMMITTEE	3	1,023
SC PUBLIC EMPLOYEE BENEFIT A	50	43,082
SC REGIONAL HOUSING AUTH #3	109	25,059
SC STATE UNIVERSITY	828	\$355,969

**DEBT SETOFF COLLECTIONS**  
**TAX YEAR 2015**

<b>Agency</b>	<b>Number of Returns</b>	<b>Amount</b>
SHERMAN COLLEGE OF ST CHIRO	13	7,228
SOUTH CAROLINA ASSOCIATION OF COUNTIES	178,704	78,358,224
SOUTH CAROLINA STUDENT LOAN	578	426,630
SOUTH UNIVERSITY	24	10,914
SPARTANBURG COUMMUNITY COLLE	1,268	366,737
SPARTANBURG MEDICAL CENTER	14,895	7,171,906
SPARTANBURG METHODIST COLL	22	11,823
SPTBG HOSP FOR RESTORATIVE	6	1,005
STATE EDUCATION ASSIST AUTH	4,325	2,900,827
STATE ETHICS COMMISSION	47	4,973
THE CITADEL	56	32,529
TRI-COUNTY TECHNICAL COLLEGE	126	13,851
TRIDENT TECHNICAL COLLEGE	712	257,343
UNIVERSITY OF SOUTH CAROLINA	234	113,924
UNIVERSITY OF SOUTH CAROLINA	226	125,325
USC AIKEN	38	15,930
USC BEAUFORT	28	13,840
USC UPSTATE	130	60,832
WILLIAMSBURG TECH COLLEGE	199	52,200
WINTHROP UNIVERSITY	650	278,196
WOFFORD COLLEGE	2	1,906
WOODRUFF HOUSING AUTH	10	2,074
YORK TECHNICAL COLLEGE	754	234,593
<b>TOTAL</b>	<b>395,606</b>	<b>\$164,138,070</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 15-16 Credit Dollars Claimed:</b>	<b>\$85,455,413</b>

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09/15	\$24,049,171	\$273,042	\$24,322,214
12/15	\$22,793,012	\$249,728	\$23,042,741
03/16	\$19,735,473	\$483,679	\$20,219,153
06/16	\$17,431,553	\$439,751	\$17,871,304
<b>TOTAL</b>	<b>\$84,009,211</b>	<b>\$1,446,202</b>	<b>\$85,455,413</b>

### 3. CORPORATE INCOME TAX

The corporate tax rate 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 process 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 2016 please see the following Tax Foundation publication: [Fiscal Fact No. 497: State Corporate Income Tax Rates and Brackets for 2016](#).

<b>Enacted:</b>	1927
<b>Statute:</b>	12-6-530
<b>Rate:</b>	5%
<b>Distribution:</b>	State General Fund
<b>FY 15-16 Collections:</b>	\$411,148,125

*Note: The Fiscal Year 2016 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 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 15-16 Collections:</b>	<b>\$88,702,350</b>

**STATE CORPORATE INCOME TAX RATES  
AS OF FEBRUARY 1, 2016**

State	Tax Rates (%)	Brackets (\$)
Ala.	6.5	0
Alaska	0.0 – 9.4	0 – 222K
Ariz.	5.5	0
Ark. (a)	1.0 – 6.5	\$0 – 100K
Calif.	8.84	0
Colo.	4.63	0
Conn. (b)	9.0	0
Del. (c)	8.7	0
Fla.	5.5	0
Ga.	6.0	0
Hawaii	4.4 – 6.4	0 – 100K
Idaho	7.4	0
Ill. (d)	7.75	0
Ind. (e)	6.5	0
Iowa	6.0 – 12.0	0 – 250K
Kans.	4.0 – 7.0	0 – 50K
Ky.	4.0 – 6.0	0 – 100K
La.	4.0 – 8.0	0 – 200K
Maine	3.5 – 8.93	0 – 250K
Md.	8.25	0
Mass.	8.0	0
Mich.	6.0	0
Minn.	9.8	0
Miss.	3.0 – 5.0	0 – 10K
Mo.	6.25	0
Mont.	6.75	0
Nebr.	5.58 – 7.81	0 – 100K
Nev. (c)	None	None
N.H.	8.5	0
N.J. (f)	6.5 – 9.0	0 – 100K
N.M.	4.8 – 6.6	0 – 1 million
N.Y.	6.5	0
N.C.	4.0	0
N.D.	4.41 – 4.31	0 – 50K
Ohio (c)		
Okla.	6.0	0
Ore.	6.6 – 7.6	0 – 10 million
Pa.	9.99	0
R.I.	7.0	0
S.C.	5.0	0
S.D.	None	None
Tenn.	6.5	0
Tex. (c)		
Utah	5.0	0
Vt.	6.0 – 8.5	0 – 25K
Va. (c)	6.0	0
Wash. (c)		
W.V. (g)	6.5	0
Wis. (e)	7.9	0
Wyo.	None	None
D.C.	9.98	0

- (a) Arkansas assesses a surcharge of 3% of the taxpayer's total liability.
- (b) Rate includes a 20% surtax, which effectively increases the rate from 7.5% to 9%. Surtax is required by businesses with at least \$100 million annual gross income.
- (c) Nevada, Ohio, Texas, and Washington do not have corporate income taxes but do have gross receipts taxes with rates not strictly comparable to corporate income tax rates. Delaware and Virginia have gross receipts taxes in addition to their corporate income taxes.
- (d) Illinois' rate includes two separate corporate income taxes, one at a 5.25% rate and one at a 2.5% rate.
- (e) The tax rate in Indiana will decrease to 6.25% on July 1, 2016.
- (f) Corporations with entire net income greater than \$100,000 pay 9% on all taxable income, corporations with entire net income greater than \$50,000 and less than or equal to \$100,000 pay 7.5% on all taxable income, and corporations with entire net income less than or equal to \$50,000 pay 6.5% on all taxable income.
- (g) In 2017, New Mexico will move to a two-rate structure, 4.8% below \$500,000 and 6.2% over \$500,000.

Note: In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes and franchise taxes. Some states also impose an alternative minimum tax and special rates on financial institutions

Source: Fiscal Fact No. 497: State Corporate Income Tax Rates and Brackets for 2016.

**CORPORATE INCOME TAX CREDITS**  
**FISCAL YEAR 2016**

Credits Earned	Number of Returns	Amount
TC- Column A CF From Previous Year	234	\$851,571,148
TC-2 Socio/Econ Disadvantage Small Business	<5	58,745
TC-4 New Jobs	89	30,675,447
TC-5 Scenic Rivers	<5	140,000
TC-6 Infrastructure	<5	194,657
TC-8 Corporate Headquarters	<5	2,147,742
TC-11 Capital Investment	84	34,069,954
TC-12 Family Independence Payments	<5	39,520
TC-14 Community Development	<5	4,715
TC-17 Recycling	<5	11,929,350
TC-18 Research Expenses	116	17,753,353
TC-19 Gift of Land for Conservation	<5	901,540
TC-21 Certified Historic Structure	<5	213,711
TC-23 Textile Rehabilitation	6	238,769
TC-28 SC Quality Forum	<5	2,500
TC-30 Port Cargo Volume Increase	<5	265,700
TC-31 Retail Facilities Revitalization	<5	149,983
TC-37 Whole Effluent Toxicity Testing	<5	8,536
TC-38 Solar Energy System	<5	40,909
TC-45 Apprenticeship	<5	50,309
TC-57 Exceptional Needs Education Scholarship	<5	18,000
Infrastructure §12-20-105	33	9,478,748
Unidentified Taken	7	7,182,514
<b>Total Credits Earned plus CF from Previous Year</b>		<b>967,135,860</b>
Expired Credits		(4,492,003)
Credits Utilized		(75,636,359)
Total Credit Carryforward*		\$887,007,498

\*Total credit carryforwards are for current returns that have claimed a credit for FY 15-16

*Note: Figures are based on unaudited returns; number of returns and amounts are for income tax returns processed during FY 15-16 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 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. 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 15-16 Collections:</b>	\$2,818,605,595

***\$3,000 MAXIMUM TAXPAYER DISCOUNT  
FISCAL YEAR 2016***

<b>Total Discounts</b>	<b>Taxpaying Establishments</b>	<b>Discounts Taken</b>
\$0 - \$500	59,707	\$5,185,557
\$500 - \$1,000	6,301	\$4,471,825
\$1,000 - \$1,500	2,798	\$3,422,983
\$1,500 - \$2,000	1,555	\$2,689,228
\$2,000 - \$2,500	1,061	\$2,373,391
\$2,500 - \$3,000	1,063	\$2,962,485
Over \$3,001*	3,331	\$10,334,644
<b>Total</b>	<b>75,816</b>	<b>\$31,440,116</b>

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

***\$10,000 MAXIMUM TAXPAYER DISCOUNT  
FISCAL YEAR 2016***

<b>Total Discounts</b>	<b>Taxpaying Establishments</b>	<b>Discounts Taken</b>
\$0 - \$500	6	\$545
\$2,000 - \$2,500	1	\$2,508
\$4,000 - \$5,000	1	\$4,628
\$6,000 - \$7,000	1	\$6,445
\$10,000 and over	2	\$20,000
<b>Total</b>	<b>11</b>	<b>\$34,128</b>

**GROSS AND NET TAXABLE SALES BY COUNTY**  
**FISCAL YEAR 2016**

<b>County</b>	<b>Sales Accounts</b>	<b>Gross Sales</b>	<b>Total Net Taxable Sales</b>
Abbeville	349	\$239,384,121	\$82,851,389
Aiken	2,473	3,133,438,078	1,304,944,533
Allendale	135	241,700,148	20,509,302
Anderson	3,599	5,635,212,752	1,861,708,334
Bamberg	250	256,629,816	63,048,440
Barnwell	369	238,874,331	108,038,796
Beaufort	4,046	4,421,420,044	2,781,798,101
Berkeley	2,789	20,260,303,371	1,917,188,795
Calhoun	239	286,017,179	47,788,102
Charleston	10,869	15,772,165,035	8,228,225,361
Cherokee	939	1,527,209,762	452,093,093
Chester	540	720,000,260	152,780,508
Chesterfield	710	1,211,901,233	222,765,250
Clarendon	571	425,246,347	158,204,999
Colleton	675	700,894,638	302,779,227
Darlington	1,148	1,260,759,209	381,126,656
Dillon	507	592,307,193	169,447,803
Dorchester	2,126	2,666,957,402	899,449,925
Edgefield	322	325,333,980	70,619,518
Fairfield	327	655,516,077	102,601,908
Florence	3,103	5,850,233,942	1,963,393,480
Georgetown	1,582	1,417,246,530	693,423,264
Greenville	11,069	17,764,122,593	7,563,367,652
Greenwood	1,299	2,127,029,065	672,057,988
Hampton	318	294,519,844	77,882,749
Horry	8,036	10,685,625,039	6,389,576,571

County	Sales Accounts	Gross Sales	Total Net Taxable Sales
Jasper	516	\$1,330,188,498	\$415,332,271
Kershaw	1,083	1,380,842,740	400,755,605
Lancaster	1,265	1,410,703,386	559,701,683
Laurens	916	1,642,851,104	341,612,305
Lee	273	312,825,094	41,391,675
Lexington	5,969	15,315,151,929	4,829,932,805
Marion	533	563,948,844	164,841,267
Marlboro	398	433,636,387	102,617,963
McCormick	132	79,145,493	21,959,319
Newberry	698	875,642,337	279,832,552
Oconee	1,258	1,783,177,454	558,654,271
Orangeburg	1,735	2,899,766,833	725,312,300
Pickens	1,963	2,426,063,839	1,020,516,903
Richland	7,549	11,299,456,248	5,126,740,073
Saluda	253	160,344,421	47,468,085
Spartanburg	5,917	10,043,478,139	3,254,248,974
Sumter	1,671	2,088,151,067	843,829,204
Union	434	312,718,344	139,798,780
Williamsburg	535	563,124,997	197,866,766
York	4,386	6,941,423,422	2,809,862,977
Out of State Total	17,097	51,266,791,908	12,908,648,645
<b>Grand Total</b>	<b>112,971</b>	<b>\$211,839,480,498</b>	<b>\$71,478,596,190</b>

**GROSS SALES BY CITY AND COUNTY**  
**FISCAL YEAR 2016**

City and County	Gross Sales	City and County	Gross Sales
<b>ABBEVILLE</b>		<b>BAMBERG</b>	
Abbeville	\$108,923,303	Bamberg	\$70,125,915
Calhoun Falls	\$34,309,594	Denmark	\$41,104,959
Donalds	\$1,322,470	Ehrhardt	\$9,574,139
Due West	\$9,239,833	Olar	\$868,091
Honea Path	\$3,762,091	Unincorporated	\$134,956,712
Lowndesville	***	<b>Total</b>	<b>\$256,629,816</b>
Unincorporated	\$79,006,646	<b>BARNWELL</b>	
Ware Shoals	\$2,819,534	Barnwell	\$166,037,400
<b>Total</b>	<b>\$239,384,121</b>	Blackville	\$11,851,207
<b>AIKEN</b>		Elko	\$342,253
Aiken	\$1,069,803,320	Hilda	\$147,679
Burnettown	***	Kline	\$173,797
Jackson	\$8,826,323	Snelling	\$77,316
Monetta	\$3,858,598	Unincorporated	\$21,040,936
New Ellenton	\$26,212,089	Williston	\$39,203,743
North Augusta	\$404,240,600	<b>Total</b>	<b>\$238,874,332</b>
Salley	\$905,699	<b>BEAUFORT</b>	
Unincorporated	\$1,596,088,770	Beaufort	\$644,725,816
Wagener	\$21,972,645	Bluffton	\$476,598,101
Windsor	\$1,515,017	Hilton Head Island	\$1,550,271,152
<b>Total</b>	<b>\$3,133,438,079</b>	Port Royal	\$110,536,105
<b>ALLENDALE</b>		Unincorporated	\$1,637,767,859
Allendale	\$190,398,840	Yemassee	\$1,521,011
Fairfax	\$12,941,790	<b>Total</b>	<b>\$4,421,420,045</b>
Ulmers	***	<b>BERKELEY</b>	
Unincorporated	\$38,358,953	Bonneau	\$14,500,994
<b>Total</b>	<b>\$241,700,148</b>	Charleston	\$239,468,355
<b>ANDERSON</b>		Goose Creek	\$695,833,063
Anderson	\$1,589,830,810	Hanahan	\$177,805,507
Belton	\$90,902,240	Jamestown	\$6,099,754
Clemson	\$361,327	Moncks Corner	\$2,323,556,207
Easley	\$827,208	North Charleston	\$4,601,990
Honea Path	\$67,811,114	St Stephen	\$23,211,746
Iva	\$20,975,870	Summerville	\$714,908,520
Pelzer	\$16,967,651	Unincorporated	\$16,060,317,235
Pendleton	\$75,963,887	<b>Total</b>	<b>\$20,260,303,372</b>
Starr	\$3,828,802	<b>CALHOUN</b>	
Unincorporated	\$3,708,136,842	Cameron	\$12,018,512
West Pelzer	\$8,321,609	St Matthews	\$26,280,852
Williamston	\$51,285,392	Unincorporated	\$247,717,815
<b>Total</b>	<b>\$5,635,212,753</b>	<b>Total</b>	<b>\$286,017,180</b>

City and County	Gross Sales
<b>CHARLESTON</b>	
Awendaw	\$23,570,426
Charleston	\$5,355,365,735
Folly Beach	\$96,133,393
Goose Creek	\$974,280
Hollywood	\$37,216,726
Isle of Palms	\$175,288,137
James Island	\$65,056,767
Kiawah Island	\$181,002,799
Lincolnton	\$900,338
McClellanville	\$17,808,310
Meggett	\$974,997
Mt Pleasant	\$2,141,831,007
North Charleston	\$6,315,830,657
Ravenel	\$110,498,958
Rockville	\$2,887,665
Seabrook Island	\$21,673,678
Sullivans Island	\$27,577,357
Summerville	\$5,101,768
Unincorporated	\$1,192,472,037
<b>Total</b>	<b>\$15,772,165,036</b>

<b>CHEROKEE</b>	
Blacksburg	\$79,439,663
Chesnee	\$8,577,545
Gaffney	\$836,442,927
Unincorporated	\$602,749,627
<b>Total</b>	<b>\$1,527,209,762</b>

<b>CHESTER</b>	
Chester	\$239,548,404
Fort Lawn	\$5,904,608
Great Falls	\$15,151,673
Richburg	\$23,447,012
Unincorporated	\$435,948,563
<b>Total</b>	<b>\$720,000,260</b>

<b>CHESTERFIELD</b>	
Cheraw	\$485,699,481
Chesterfield	\$71,790,040
Jefferson	\$19,315,963
McBee	\$14,402,646
Mount Croghan	\$2,800,658
Pageland	\$112,211,026
Patrick	\$4,056,507
Ruby	\$1,385,108
Unincorporated	\$500,239,805
<b>Total</b>	<b>\$1,211,901,234</b>

City and County	Gross Sales
<b>CLARENDON</b>	
Manning	\$252,842,659
Paxville	\$1,026,210
Summerton	\$20,880,867
Turbeville	\$36,712,265
Unincorporated	\$113,784,346
<b>Total</b>	<b>\$425,246,348</b>

<b>COLLETON</b>	
Cottageville	\$11,072,523
Edisto Beach	\$50,333,896
Lodge	\$1,591,187
Smoaks	\$2,187,523
Unincorporated	\$242,487,678
Walterboro	\$391,373,915
Williams	\$1,847,917
<b>Total</b>	<b>\$700,894,639</b>

<b>DARLINGTON</b>	
Darlington	\$169,013,063
Hartsville	\$489,181,660
Lamar	\$10,651,618
Society Hill	\$3,429,182
Unincorporated	\$588,483,687
<b>Total</b>	<b>\$1,260,759,210</b>

<b>DILLON</b>	
Dillon	\$276,109,618
Lake View	\$11,123,203
Latta	\$28,178,829
Unincorporated	\$276,895,543
<b>Total</b>	<b>\$592,307,194</b>

<b>DORCHESTER</b>	
Harleyville	\$14,026,650
North Charleston	\$405,672,041
Reevesville	\$2,618
Ridgeville	\$8,746,854
St George	\$65,656,547
Summerville	\$724,152,129
Unincorporated	\$1,448,700,566
<b>Total</b>	<b>\$2,666,957,403</b>

<b>EDGEFIELD</b>	
Edgefield	\$31,464,735
Johnston	\$58,149,725
North Augusta	\$1,280,093
Trenton	\$1,310,212
Unincorporated	\$233,129,215
<b>Total</b>	<b>\$325,333,980</b>

City and County	Gross Sales
<b>FAIRFIELD</b>	
Blythewood	***
Jenkinsville	\$1,144,234
Ridgeway	\$12,404,493
Unincorporated	\$314,316,875
Winnsboro	\$327,611,118
<b>Total</b>	<b>\$655,516,077</b>
<b>FLORENCE</b>	
Coward	\$11,077,903
Florence	\$2,552,607,715
Johnsonville	\$40,167,657
Lake City	\$914,776,243
Olanta	\$24,444,273
Pamplico	\$27,965,827
Quinby	\$12,590,034
Scranton	\$7,856,955
Timmonsville	\$91,916,083
Unincorporated	\$2,166,831,253
<b>Total</b>	<b>\$5,850,233,943</b>
<b>GEORGETOWN</b>	
Andrews	\$63,926,280
Georgetown	\$422,250,764
Pawleys Island	\$140,340,036
Unincorporated	\$790,729,451
<b>Total</b>	<b>\$1,417,246,531</b>
<b>GREENVILLE</b>	
Fountain Inn	\$160,889,197
Greenville	\$5,945,124,966
Greer	\$711,739,019
Mauldin	\$1,541,642,001
Simpsonville	\$521,556,618
Travelers Rest	\$228,480,346
Unincorporated	\$8,654,690,447
<b>Total</b>	<b>\$17,764,122,594</b>
<b>GREENWOOD</b>	
Greenwood	\$918,886,408
Hodges	\$6,425,010
Ninety Six	\$11,046,900
Troy	\$2,804
Unincorporated	\$1,164,703,304
Ware Shoals	\$25,964,639
<b>Total</b>	<b>\$2,127,029,065</b>

City and County	Gross Sales
<b>HAMPTON</b>	
Brunson	\$2,658,577
Estill	\$35,481,176
Furman	\$5,877,107
Gifford	\$34,692
Hampton	\$175,173,125
Luray	***
Scotia	\$25,319
Unincorporated	\$26,729,454
Varnville	\$31,336,038
Yemassee	\$17,163,573
<b>Total</b>	<b>\$294,519,844</b>
<b>HORRY</b>	
Atlantic Beach	\$4,354,208
Aynor	\$63,252,202
Briarcliffe Acres	***
Conway	\$1,095,641,139
Loris	\$100,224,251
Myrtle Beach	\$2,519,238,457
North Myrtle Beach	\$904,491,540
Surfside Beach	\$176,020,500
Unincorporated	\$5,822,398,036
<b>Total</b>	<b>\$10,685,625,039</b>
<b>JASPER</b>	
Hardeeville	\$211,541,575
Ridgeland	\$137,925,604
Unincorporated	\$980,721,320
<b>Total</b>	<b>\$1,330,188,499</b>
<b>KERSHAW</b>	
Bethune	\$145,289,822
Camden	\$444,853,449
Elgin	\$74,386,546
Unincorporated	\$716,312,923
<b>Total</b>	<b>\$1,380,842,741</b>
<b>LANCASTER</b>	
Heath Springs	\$9,408,724
Kershaw	\$52,820,489
Lancaster	\$484,931,932
Unincorporated	\$863,542,241
<b>Total</b>	<b>\$1,410,703,386</b>

City and County	Gross Sales
<b>LAURENS</b>	
Clinton	\$182,748,877
Cross Hill	\$588,482
Fountain Inn	\$10,369,100
Gray Court	\$127,871,079
Laurens	\$360,595,127
Unincorporated	\$955,946,739
Ware Shoals	\$103,614
Waterloo	\$4,628,085
<b>Total</b>	<b>\$1,642,851,104</b>
<b>LEE</b>	
Bishopville	\$210,788,253
Lynchburg	\$1,045,309
Unincorporated	\$100,991,533
<b>Total</b>	<b>\$312,825,095</b>
<b>LEXINGTON</b>	
Batesburg Leesville	\$246,128,335
Cayce	\$2,540,734,907
Chapin	\$660,365,255
Columbia	\$656,631,048
Gaston	\$384,712,136
Gilbert	\$17,979,090
Irmo	\$91,428,171
Leesville	\$17,923,014
Lexington	\$1,653,207,708
Pelion	\$25,311,351
Pine Ridge	\$5,769,576
South Congaree	\$13,085,867
Springdale	\$81,703,527
Summit	\$980,150
Swansea	\$25,060,563
Unincorporated	\$8,180,337,018
West Columbia	\$713,794,213
<b>Total</b>	<b>\$15,315,151,929</b>
<b>MARION</b>	
Marion	\$151,144,805
Mullins	\$81,834,086
Nichols	\$11,386,560
Sellers	***
Unincorporated	\$319,582,794
<b>Total</b>	<b>\$563,948,845</b>
<b>MARLBORO</b>	
Bennettsville	\$164,326,421
Blenheim	\$14,132,463
Clio	\$51,739,466
McColl	\$15,527,453
Tatum	\$227,650
Unincorporated	\$187,682,935
<b>Total</b>	<b>\$433,636,388</b>

City and County	Gross Sales
<b>MCCORMICK</b>	
McCormick	\$24,680,097
Plum Branch	\$569,780
Unincorporated	\$53,895,617
<b>Total</b>	<b>\$79,145,494</b>
<b>NEWBERRY</b>	
Little Mountain	\$4,778,072
Newberry	\$430,458,988
Peak	\$2,836,493
Pomaria	\$656,493
Prosperity	\$22,087,587
Silverstreet	\$1,152,826
Unincorporated	\$402,884,322
Whitmire	\$10,787,557
<b>Total</b>	<b>\$875,642,338</b>
<b>OCONEE</b>	
Salem	\$10,136,979
Seneca	\$524,433,819
Unincorporated	\$1,009,153,329
Walhalla	\$137,984,787
West Union	\$50,191,232
Westminister	\$51,277,308
<b>Total</b>	<b>\$1,783,177,454</b>
<b>ORANGEBURG</b>	
Bowman	\$25,076,272
Branchville	\$9,138,278
Cope	***
Cordova	\$1,606,137
Elloree	\$670,998,655
Eutawville	\$19,658,777
Holly Hill	\$47,960,546
Livingston	\$90,712
Neeses	\$2,606,796
North	\$16,377,817
Norway	\$15,360,535
Orangeburg	\$764,979,436
Rowesville	\$406,660
Santee	\$79,726,417
Springfield	\$4,051,096
Unincorporated	\$1,239,451,332
Vance	\$1,038,356
Woodford	\$1,238,171
<b>Total</b>	<b>\$2,899,766,833</b>

City and County	Gross Sales
<b>PICKENS</b>	
Central	\$87,013,982
Clemson	\$257,267,423
Easley	\$941,524,855
Liberty	\$64,940,691
Norris	\$670,316
Pickens	\$341,827,809
Six Mile	\$7,744,827
Unincorporated	\$725,073,938
<b>Total</b>	<b>\$2,426,063,839</b>
<b>RICHLAND</b>	
Arcadia Lakes	\$6,092,917
Blythewood	\$226,561,998
Cayce	\$40,048
Columbia	\$4,615,650,812
Eastover	\$3,243,866
Forest Acres	\$269,221,460
Irmo	\$336,947,842
Unincorporated	\$5,841,697,305
<b>Total</b>	<b>\$11,299,456,249</b>
<b>SALUDA</b>	
Batesburg Leesville	\$427,870
Monetta	\$228,391
Ridge Spring	\$23,673,156
Saluda	\$61,459,944
Unincorporated	\$74,171,935
Ward	\$383,125
<b>Total</b>	<b>\$160,344,422</b>
<b>SPARTANBURG</b>	
Campobello	\$14,649,478
Central Pacolet	\$330,118
Chesnee	\$63,104,265
Cowpens	\$12,461,983
Duncan	\$299,951,711
Greer	\$442,395,937
Inman	\$33,496,680
Landrum	\$62,605,905
Lyman	\$67,570,428
Pacolet	\$10,988,058
Reidville	\$357,145
Spartanburg	\$2,815,452,691
Unincorporated	\$6,138,330,230
Wellford	\$23,373,442
Woodruff	\$58,410,069
<b>Total</b>	<b>\$10,043,478,140</b>

City and County	Gross Sales
<b>SUMTER</b>	
Mayesville	\$513,425
Pinewood	\$195,569
Sumter	\$1,345,522,361
Unincorporated	\$741,919,712
<b>Total</b>	<b>\$2,088,151,067</b>
<b>UNION</b>	
Carlisle	\$1,228,113
Jonesville	\$11,700,300
Lockhart	\$99,881
Unincorporated	\$75,158,210
Union	\$224,531,841
<b>Total</b>	<b>\$312,718,344</b>
<b>WILLIAMSBURG</b>	
Andrews	\$3,867,073
Greeleyville	\$13,035,806
Hemingway	\$77,375,668
Kingstree	\$97,227,003
Lane	\$3,003,991
Stuckey	\$6,374,236
Unincorporated	\$362,241,221
<b>Total</b>	<b>\$563,124,997</b>
<b>YORK</b>	
Clover	\$181,929,594
Fort Mill	\$351,065,623
Hickory Grove	\$716,231
McConnells	\$7,101,006
Rock Hill	\$2,367,815,922
Sharon	\$6,563,154
Smyrna	\$578,503
Tega Cay	\$90,197,628
Unincorporated	\$2,878,219,177
York	\$1,057,236,585
<b>Total</b>	<b>\$6,941,423,423</b>
<b>OUT OF STATE TOTAL</b>	<b>\$51,266,791,908</b>
<b>STATE TOTAL</b>	<b>\$160,572,688,589</b>
<b>STATE GRAND TOTAL</b>	<b>\$211,839,480,498</b>

\*Indicates too few entities to report.

**SALES TAX COLLECTIONS BY  
NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS)  
FISCAL YEAR 2016**

NAICS	NAICS Classification	Number of Returns	Gross Sales	Total Net Taxable
11	Agriculture, Forestry, Fishing and Hunting	494	\$80,476,090	\$29,016,994
21	Mining	120	25,001,475	4,239,958
22	Utilities	1,199	6,395,996,336	1,710,301,920
23	Construction	5,928	1,368,231,871	353,797,867
31 - 33	Manufacturing	11,107	26,581,292,007	914,214,904
42	Wholesale Trade	13,539	4,737,289,079	1,906,361,833
44 - 45	Retail Trade	414,752	84,981,081,172	34,779,258,592
48 - 49	Transportation and Warehousing	1,090	186,127,276	73,182,194
51	Information	51,392	29,515,121,205	10,893,831,529
52	Finance and Insurance	987	30,168,195	25,357,140
53	Real Estate Rental and Leasing	13,847	1,633,296,246	1,123,781,720
54	Professional, Scientific, and Technical Services	12,743	666,098,000	217,360,974
55	Management of Companies and Enterprises	58	4,962,323	570,553
56	Administrative and Support and Waste Management and Remediation Services	9,700	2,238,806,581	676,871,071
61	Educational Services	618	15,234,037	10,380,735
62	Health Care and Social Assistance	9,407	2,451,444,957	337,692,664
71	Arts, Entertainment, and Recreation	9,741	791,366,058	532,939,595
72	Accommodation and Food Services	136,762	10,470,240,522	9,641,739,240
81	Other Services (except Public Administration)	48,551	2,078,602,251	929,178,574
92	Public Administration	336	12,010,446	11,689,559
	Invalid NAICS	107,380	37,452,440,569	7,304,428,383
	<b>TOTAL</b>	<b>849,751</b>	<b>\$211,839,480,498</b>	<b>\$71,478,596,191</b>

## 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 15-16 Allocations:</b>	<b>\$325,120,281</b>

### *LOCAL CAPITAL PROJECTS TAX*

Nineteen 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 15-16 Allocations</b>	<b>\$124,367,439</b>

## ***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 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 15-16 Allocation:</b>	<b>\$213,853,914</b>

### *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 15-16 Allocations:</b>	<b>\$60,947,928</b>

### *LOCAL TRANSPORTATION TAX*

Five 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 15-16 Allocations:</b>	<b>\$155,401,631</b>

## ***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 criteria; 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 15-16 Allocations</b>	<b>\$27,187,371</b>



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 15-16 Allocations:</b>	<b>\$62,908,467</b>

### *ACCOMMODATIONS TAX ALLOCATIONS BY QUARTER* FISCAL YEAR 2016

<b>Quarter</b>	<b>Tax Collected</b>
Quarter 1 (July 2015 – September 2015)	\$25,433,355
Quarter 2 (October 2015 – December 2015)	\$12,654,192
Quarter 3 (January 2016 – March 2016)	\$8,430,581
Quarter 4 (April 2016 – June 2016)	\$16,390,338

**ACCOMMODATIONS TAX ALLOCATIONS BY COUNTY  
FISCAL YEAR 2016**

<b>County</b>	<b>Tax Collected</b>	<b>County</b>	<b>Tax Collected</b>
Abbeville	\$15,739	Greenwood	\$202,247
Aiken	516,569	Hampton	23,216
Allendale	2,115	Horry	19,817,833
Anderson	641,492	Jasper	303,849
Bamberg	7,194	Kershaw	143,337
Barnwell	22,793	Lancaster	51,731
Beaufort	7,871,778	Laurens	136,727
Berkeley	605,027	Lee	14,800
Calhoun	302	Lexington	1,063,874
Charleston	15,351,139	McCormick	31,452
Cherokee	158,802	Marion	21,671
Chester	87,755	Marlboro	22,989
Chesterfield	51,539	Newberry	121,589
Clarendon	146,217	Oconee	251,846
Colleton	751,681	Orangeburg	666,702
Darlington	123,878	Pickens	468,932
Dillon	117,359	Richland	3,370,312
Dorchester	146,720	Saluda	11,414
Edgefield	9,866	Spartanburg	1,146,392
Fairfield	37,967	Sumter	368,110
Florence	1,288,681	Union	31,178
Georgetown	1,823,460	Williamsburg	2,663
Greenville	3,845,561	York	1,011,967
		<b>Total</b>	<b>\$62,908,467</b>

## 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 15-16 Collections:</b>	<b>\$36,875,068</b>

**ADMISSIONS TAX COLLECTIONS BY COUNTY  
FISCAL YEAR 2016**

<b>County</b>	<b>Tax Collected</b>	<b>County</b>	<b>Tax Collected</b>
Abbeville	\$865	Greenwood	\$277,780
Aiken	929,455	Hampton	11,718
Allendale	716	Horry	9,585,302
Anderson	499,333	Jasper	63,065
Bamberg	2,063	Kershaw	30,785
Barnwell	10,446	Lancaster	98,178
Beaufort	3,502,737	Laurens	84,908
Berkeley	559,627	Lee	19,508
Calhoun	9,236	Lexington	669,858
Charleston	6,233,130	McCormick	57,709
Cherokee	130,852	Marion	8,175
Chester	32,447	Marlboro	7,818
Chesterfield	22,665	Newberry	16,798
Clarendon	42,129	Oconee	254,100
Colleton	63,009	Orangeburg	143,144
Darlington	60,780	Pickens	1,472,940
Dillon	30,183	Richland	3,651,573
Dorchester	312,863	Saluda	16,656
Edgefield	4,373	Spartanburg	656,761
Fairfield	47,114	Sumter	152,515
Florence	481,808	Union	3,859
Georgetown	776,240	Williamsburg	16,142
Greenville	3,139,199	York	2,101,979
		Unallocated Total	\$582,507
		<b>State Grand Total</b>	<b>\$36,875,068</b>

**ADMISSIONS TAX COLLECTIONS BY EVENT TYPE  
FISCAL YEAR 2016**

<b>Class Code</b>	<b>Type of Admission</b>	<b>Number of Returns</b>	<b>Tax Collected</b>
01	Dances	-	\$ -
02	Nightclubs	1,022	506,136
03	Bands	142	118,994
04	Skating	278	286,409
05	Bowling	434	1,041,290
06	Golf	3,084	9,917,473
07	Golf Driving Range/Tennis	383	1,069,099
08	Miniature Golf Course	334	731,649
09	Swimming	139	407,703
10	Miniature Raceway	40	13,452
11	State/County park	78	522,406
12	Archery	86	34,975
13	Amusement Rides	207	1,253,254
14	Carnival	6	101,100
16	Itinerant Shows	73	236,691
17	Promoter	178	1,660,161
18	Gardens	56	1,241,957
19	Amusement Parks	245	2,388,778
20	Sight Seeing Attractions	124	195,430
21	Fishing Pier	68	29,159
22	Horse Racing , Shows, & Rides	18	9,818
23	Athletic Events	392	2,050,466
24	Auto/Motorcycle Racing	142	110,739
25	Myrtle Beach Live Entertainment Theatre	80	1,399,022
26	Gyms, Spas, Body Building & Fitness Centers	134	911,475
27	Miscellaneous	2,658	5,979,964
99	Movie Theatres	685	4,654,995
	<b>Total</b>	<b>11,086</b>	<b>36,875,068</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%
Manufacturing Property	10.5% of FMV of real property
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%.

<b>Enacted:</b>	1962
<b>Statute:</b>	§12-37-710
<b>Rate:</b>	Local Millage
<b>Distribution:</b>	Local Governments
<b>FY 15-16 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. If 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 15-16 Collections:</b>	<b>\$24,231,886</b>

### *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 15-16 Collections:</b>	<b>\$4,335,201</b>

**ASSESSED PROPERTY BY SCHOOL DISTRICT  
BASED ON 2015 VALUES**

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
ABBEVILLE	\$35,994,717	\$9,146,337	\$1,308,021	\$3,687,210	\$7,959,989	\$1,473,064	\$752,201	\$60,321,539
AIKEN	\$434,626,594	\$88,071,535	\$34,311,235	\$46,870,110	\$57,329,302	\$21,618,740	\$1,295,280	\$684,122,796
ALLENDALE	\$8,205,330	\$2,002,740	\$122,720	\$6,375,380	\$5,491,684	\$384,320	\$31,765	\$22,613,939
ANDERSON 1	\$132,601,970	\$29,055,530	\$12,418,390	\$6,703,118	\$16,182,580	\$6,681,290	\$103,420	\$203,746,298
ANDERSON 2	\$36,667,950	\$9,024,608	\$1,364,470	\$3,466,365	\$9,421,485	\$2,408,910	\$41,605	\$62,395,393
ANDERSON 3	\$22,306,080	\$5,716,760	\$3,226,990	\$3,785,521	\$7,528,470	\$1,331,020	\$26,080	\$43,920,921
ANDERSON 4	\$77,679,050	\$13,000,450	\$14,068,590	\$3,324,418	\$5,346,300	\$2,739,550	\$65,553	\$116,223,911
ANDERSON 5	\$228,663,897	\$39,438,271	\$31,552,450	\$7,450,183	\$16,826,765	\$16,167,810	\$203,204	\$340,302,580
BAMBERG 1	\$10,508,690	\$2,941,640	\$20	\$1,517,830	\$2,482,510	\$627,310	\$218,600	\$18,296,600
BAMBERG 2	\$6,577,060	\$1,689,230	\$90	\$793,150	\$2,860,790	\$504,650	\$161,650	\$12,586,620
BARNWELL 19	\$5,542,490	\$2,317,580	\$368,309	\$393,520	\$2,021,950	\$122,842	\$106,339	\$10,873,030
BARNWELL 29	\$7,076,090	\$1,904,312	\$476,679	\$4,003,090	\$1,169,560	\$280,365	\$152,584	\$15,062,680
BARNWELL 45	\$19,244,260	\$5,058,513	\$1,134,395	\$101,900	\$4,351,611	\$1,459,354	\$319,941	\$31,669,974
BEAUFORT	\$1,631,318,110	\$159,417,800	\$	\$3,816,080	\$49,912,598	\$38,489,660	\$2,395,476	\$1,885,349,724
BERKELEY	\$587,651,360	\$106,747,524	\$86,210,570	\$54,008,950	\$55,799,670	\$19,540,860	\$2,011,613	\$911,970,547
CALHOUN	\$32,095,860	\$9,081,915	\$20,715,673	\$12,654,110	\$7,335,521	\$1,923,740	\$977,515	\$84,784,334
CHARLESTON	\$2,847,005,949	\$249,312,196	\$119,676,025	\$20,532,550	\$106,878,390	\$91,700,236	\$2,939,440	\$3,438,044,786
CHEROKEE	\$94,436,930	\$21,387,112	\$28,270,760	\$26,526,800	\$20,920,829	\$6,413,560	\$1,051,986	\$199,007,977
CHESTER	\$52,556,360	\$11,868,975	\$6,581,254	\$18,753,250	\$16,915,639	\$4,511,200	\$651,797	\$111,838,475
CHESTERFIELD	\$62,655,480	\$16,906,463	\$14,565,841	\$17,706,750	\$12,409,313	\$3,496,980	\$556,820	\$128,297,647
CLARENDON 1	\$27,283,550	\$3,671,727	\$170,688	\$106,480	\$2,888,367	\$596,230	\$612,589	\$35,329,631
CLARENDON 2	\$41,486,880	\$8,366,420	\$777,170	\$622,080	\$3,855,186	\$1,907,410	\$400,503	\$57,415,649
CLARENDON 3	\$6,623,650	\$1,956,662	\$51,145	\$28,770	\$1,083,200	\$463,970	\$63,729	\$10,271,126
COLLETON	\$125,373,200	\$17,578,070	\$1,948,280	\$3,789,340	\$15,111,550	\$4,277,460	\$1,373,064	\$169,450,964
DARLINGTON	\$100,752,770	\$29,567,376	\$7,274,469	\$15,952,540	\$74,843,210	\$7,856,740	\$1,428,430	\$237,675,535
DILLON 3	\$9,262,440	\$2,611,887	\$1,141,366	\$2,715,290	\$1,505,165	\$838,190	\$148,889	\$18,223,227
DILLON 4	\$32,526,070	\$7,945,567	\$440,284	\$5,250,900	\$6,014,859	\$2,776,130	\$661,894	\$55,615,704
DORCHESTER 2	\$382,101,770	\$64,831,590	\$13,586,909	\$9,396,990	\$19,425,700	\$6,054,068	\$785,809	\$496,182,836
DORCHESTER 4	\$31,917,630	\$6,882,630	\$5,924,737	\$11,107,530	\$5,969,040	\$2,162,776	\$95,879	\$64,060,222
EDGEFIELD	\$47,803,310	\$12,148,877	\$2,328,720	\$6,685,490	\$8,949,850	\$1,563,400	\$787,540	\$80,267,187
FAIRFIELD	\$48,063,667	\$10,510,119	\$	\$1,532,610	\$74,369,840	\$10,094,990	\$704,270	\$145,275,496
FLORENCE 1	\$266,171,298	\$56,149,773	\$38,218,488	\$22,671,447	\$21,617,769	\$15,113,065	\$1,656,243	\$421,598,083
FLORENCE 2	\$8,709,092	\$2,740,124	\$	\$445,318	\$2,377,510	\$252,560	\$60,133	\$14,584,737
FLORENCE 3	\$27,313,199	\$7,586,134	\$3,087,139	\$8,840,657	\$4,328,837	\$2,033,183	\$178,938	\$53,368,087
FLORENCE 4	\$9,539,389	\$3,050,703	\$8,488,095	\$1,015,683	\$1,411,840	\$888,462	\$85,365	\$24,479,537
FLORENCE 5	\$7,730,811	\$2,515,741	\$607,664	\$510,351	\$1,147,442	\$589,203	\$47,615	\$13,148,827
GEORGETOWN	\$460,347,878	\$46,432,950	\$15,591,820	\$25,721,930	\$10,260,260	\$9,037,450	\$1,973,320	\$569,365,608
GREENVILLE	\$1,640,033,477	\$265,538,267	\$155,057,923	\$77,053,415	\$97,959,426	\$108,736,070	\$7,558,563	\$2,351,937,141
GREENWOOD 50	\$113,296,153	\$22,507,852	\$26,131,909	\$11,996,405	\$10,236,199	\$8,974,916	\$908,509	\$194,051,943
GREENWOOD 51	\$7,602,066	\$2,434,254	\$777,258	\$1,084,940	\$1,578,800	\$247,070	\$95,589	\$13,819,977
GREENWOOD 52	\$7,236,067	\$3,879,689	\$32,542,805	\$3,669,400	\$2,684,824	\$647,930	\$174,778	\$50,835,493
HAMPTON 1	\$21,798,400	\$4,474,316	\$	\$264,120	\$6,600,073	\$2,048,300	\$371,943	\$35,557,152
HAMPTON 2	\$7,377,400	\$1,762,209	\$825,705	\$637,430	\$2,986,661	\$665,650	\$97,811	\$14,352,866
HORRY	\$1,709,850,726	\$242,054,845	\$36,623,282	\$10,502,280	\$36,596,600	\$67,892,240	\$4,415,856	\$2,107,935,829
JASPER	\$76,132,670	\$14,010,519	\$15,948,919	\$2,015,100	\$17,339,046	\$7,020,270	\$718,922	\$133,185,446
KERSHAW	\$150,824,831	\$31,521,632	\$10,648,568	\$13,954,820	\$18,329,020	\$6,091,790	\$1,370,752	\$232,741,413
LANCASTER	\$255,663,400	\$43,922,218	\$15,118,874	\$8,572,890	\$15,094,110	\$8,875,360	\$1,213,179	\$348,460,031
LAURENS 55	\$59,068,764	\$15,065,583	\$8,198,305	\$6,222,370	\$8,965,770	\$4,065,000	\$897,600	\$102,483,392
LAURENS 56	\$31,396,920	\$6,907,826	\$6,275,438	\$3,058,260	\$5,132,400	\$1,629,090	\$465,630	\$54,865,564
LEE	\$22,761,220	\$5,515,565	\$264,553	\$3,579,810	\$4,462,570	\$1,568,317	\$535,939	\$38,687,974

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
LEXINGTON 1	\$371,638,220	\$78,517,600	\$22,291,980	\$15,160,170	\$42,664,210	\$12,140,560	\$898,700	\$543,311,440
LEXINGTON 2	\$163,021,800	\$36,040,500	\$31,587,830	\$10,899,140	\$19,005,150	\$19,728,870	\$380,710	\$280,664,000
LEXINGTON 3	\$31,489,620	\$6,017,720	\$505,930	\$2,005,320	\$4,877,900	\$1,543,840	\$144,940	\$46,585,270
LEXINGTON 4	\$19,954,380	\$5,779,790	\$811,780	\$1,512,820	\$4,817,700	\$760,460	\$62,590	\$33,699,520
LEXINGTON 5	\$360,398,890	\$64,416,919	\$3,080,650	\$5,032,160	\$41,826,410	\$12,884,050	\$720,985	\$488,360,064
MARION CNTY	\$49,840,803	\$11,549,828	\$1,027,915	\$3,116,920	\$8,442,117	\$3,230,800	\$851,686	\$78,060,069
MARLBORO	\$33,666,340	\$9,038,520	\$11,994,800	\$7,101,410	\$6,723,420	\$3,064,540	\$689,220	\$72,278,250
MCCORMICK	\$32,401,420	\$4,713,901	\$74,250	\$1,312,680	\$4,222,344	\$506,360	\$756,010	\$43,986,965
NEWBERRY	\$91,317,796	\$17,739,560	\$12,150,055	\$11,497,190	\$12,142,780	\$4,909,930	\$976,330	\$150,733,641
OCONEE	\$323,167,245	\$42,705,030	\$23,136,362	\$6,582,770	\$158,526,790	\$6,454,293	\$2,905,673	\$563,478,163
ORANGEBURG 3	\$43,105,208	\$6,152,989	\$4,955,211	\$2,430,970	\$6,809,770	\$2,997,742	\$43,749	\$66,495,639
ORANGEBURG 4	\$25,279,666	\$6,134,638	\$3,468,703	\$4,487,900	\$24,523,478	\$3,395,226	\$46,181	\$67,335,792
ORANGEBURG 5	\$97,171,185	\$16,149,267	\$12,442,698	\$17,758,010	\$16,818,330	\$11,470,390	\$116,903	\$171,926,783
PICKENS	\$347,096,626	\$51,199,334	\$13,718,127	\$9,596,640	\$36,222,200	\$14,827,630	\$2,743,335	\$475,403,892
RICHLAND 1	\$536,392,230	\$96,504,333	\$34,235,025	\$47,237,844	\$87,771,460	\$46,877,960	\$865,534	\$849,884,386
RICHLAND 2	\$389,892,460	\$78,872,738	\$7,949,390	\$18,316,816	\$25,502,990	\$18,066,760	\$561,360	\$539,162,514
SALUDA	\$31,670,440	\$6,510,393	\$	\$2,435,720	\$4,338,160	\$854,678	\$708,900	\$46,518,291
SPARTANBURG 1	\$73,409,216	\$13,529,576	\$608,112	\$2,953,920	\$9,048,426	\$2,469,280	\$351,287	\$102,369,817
SPARTANBURG 2	\$140,697,666	\$27,915,104	\$6,949,782	\$10,729,230	\$9,512,858	\$5,231,380	\$808,734	\$201,844,754
SPARTANBURG 3	\$27,126,903	\$6,473,585	\$6,461,622	\$16,429,190	\$6,530,702	\$1,520,590	\$199,294	\$64,741,886
SPARTANBURG 4	\$31,391,301	\$6,781,915	\$802,627	\$5,490,330	\$5,274,227	\$1,020,110	\$228,309	\$50,988,819
SPARTANBURG 5	\$130,514,756	\$25,470,414	\$65,881,559	\$26,124,620	\$7,926,902	\$13,966,170	\$3,669,708	\$273,554,129
SPARTANBURG 6	\$170,922,709	\$29,685,073	\$22,587,665	\$22,201,680	\$14,231,154	\$15,638,520	\$889,896	\$276,156,697
SPARTANBURG 7	\$143,624,524	\$23,463,215	\$5,724,378	\$11,079,857	\$16,126,680	\$15,315,710	\$557,575	\$215,891,939
SUMTER	\$210,217,490	\$44,510,121	\$18,830,542	\$10,703,000	\$21,325,800	\$12,405,570	\$370,420	\$318,362,943
UNION	\$34,186,010	\$9,143,161	\$10,573,882	\$7,189,040	\$8,167,830	\$2,377,297	\$819,142	\$72,456,362
WILLIAMSBURG	\$45,294,390	\$12,729,786	\$20,427,084	\$821,230	\$12,367,920	\$2,867,640	\$1,307,430	\$95,815,480
YORK 1	\$59,712,073	\$13,145,261	\$2,222,728	\$6,604,070	\$16,592,856	\$3,553,190	\$137,152	\$101,967,330
YORK 2	\$130,895,660	\$25,248,258	\$1,884,360	\$3,382,410	\$156,582,157	\$4,143,665	\$430,115	\$322,566,625
YORK 3	\$308,988,948	\$58,309,345	\$27,523,559	\$36,052,610	\$15,726,445	\$19,129,850	\$642,858	\$466,373,615
YORK 4	\$249,628,742	\$44,049,841	\$20,630,533	\$13,512,940	\$11,072,059	\$9,909,415	\$409,424	\$349,212,954
<b>Total</b>	<b>\$16,773,577,642</b>	<b>\$2,606,728,331</b>	<b>\$1,178,962,134</b>	<b>\$841,233,538</b>	<b>\$1,707,991,305</b>	<b>\$780,105,227</b>	<b>\$68,246,300</b>	<b>\$23,956,844,477</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 15-16 Collections:</b>	\$79,251,867

## **BEER AND WINE TAX**

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 15-16 Collections:</b>	<b>\$107,240,266</b>

**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	Central	YES	YES
Chester	YES	YES	Chapin	YES	YES
Clarendon	YES	YES	Clemson	YES	NO
Colleton	YES	YES	Columbia (Richland Cty)	YES	YES
Dorchester	YES	YES	Easley	YES	YES
Fairfield	YES	YES	Florence	YES	NO
Georgetown	YES	YES	Gaffney	YES	YES
Greenville	YES	YES	Greeleyville	NO	YES
Greenwood	YES	NO	Hartsville	YES	YES
Horry	YES	YES	Irmo	YES	YES
Jasper	YES	YES	Lake City	YES	YES
Kershaw	YES	YES	North Augusta	YES	YES
Lancaster	YES	YES	Pendleton	YES	YES
Lexington	YES	YES	Sumter	YES	NO
Marion	YES	YES	Yemasee	YES	YES
Newberry	YES	YES			
Oconee	YES	YES			
Orangeburg	YES	YES			
Richland *	YES	YES*			
Saluda	YES	YES			
Spartanburg	YES	YES			
York	YES	YES			

\* Richland County's 7-Day Beer and Wine Permit is for the unincorporated areas of Richland County only

## 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. 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 15-16 Collections:</b>	<b>\$161,450,871</b>

**TOBACCO TAX COLLECTIONS BY MONTH**

Fiscal Year 15/16

Month	Cigarettes	Other Tobacco Products	Total
Jul – 15	\$1,603,471	\$555,623	\$2,159,094
Aug – 15	1,634,408	688,063	2,322,471
Sep – 15	1,565,928	594,363	2,160,291
Oct – 15	1,420,410	582,564	2,002,975
Nov – 15	1,692,581	437,036	2,129,617
Dec – 15	1,417,698	844,263	2,261,962
Jan – 16	1,557,441	858,749	2,416,191
Feb – 16	1,431,312	596,589	2,027,901
Mar – 16	1,437,131	591,006	2,028,137
Apr – 16	1,545,519	637,385	2,182,904
May – 16	1,558,061	778,964	2,337,026
Jun – 16	1,827,584	1,971,601	3,799,186
<b>Total</b>	<b>\$18,691,550</b>	<b>\$9,136,205</b>	<b>\$27,827,756</b>

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

Month	Cigarette Surtax
Jul-15	11,453,368
Aug-15	11,674,350
Sep-15	11,185,202
Oct-15	10,145,791
Nov-15	12,593,237
Dec-15	10,126,423
Jan-16	11,124,587
Feb-16	10,221,581
Mar-16	9,875,263
Apr-16	11,039,425
May-16	11,129,013
Jun-16	13,054,876
<b>Total</b>	<b>\$133,623,116</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 SCDOR. 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 15-16 Collections:</b>	<b>\$4,124,496</b>

### *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 15-16 Collections:</b>	<b>\$29,425,178</b>

## ***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><i>License Type</i></b>	<b><i>License Fee</i></b>	<b><i>Entrance Fee</i></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 15-16 Fee Collections:</b>	<b>\$7,065,507</b>

### *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 15-16 Collections:</b>	<b>\$1,049,229</b>

### *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 15-16 Collections:</b>	<b>\$266</b>

***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 15-16 Collections:</b>	<b>\$78,564,902</b>

**DEED RECORDING FEE COLLECTIONS BY COUNTY  
FISCAL YEAR 2016**

County	Tax Collections	County	Tax Collections
ABBEVILLE	\$103,156	GREENWOOD	464,634
AIKEN	1,597,103	HAMPTON	66,112
ALLENDALE	42,856	HORRY	8,768,799
ANDERSON	2,036,627	JASPER	464,259
BAMBERG	37,494	KERSHAW	575,789
BARNWELL	79,033	LANCASTER	1,996,124
BEAUFORT	6,504,488	LAURENS	379,756
BERKELEY	4,206,378	LEE	53,541
CALHOUN	70,836	LEXINGTON	3,517,507
CHARLESTON	14,728,365	MARION	139,748
CHEROKEE	223,556	MARLBORO	89,898
CHESTER	136,337	MCCORMICK	77,979
CHESTERFIELD	134,687	NEWBERRY	207,069
CLARENDON	185,450	OCONEE	1,021,933
COLLETON	428,257	ORANGEBURG	385,237
DARLINGTON	356,998	PICKENS	1,332,306
DILLON	76,845	RICHLAND	4,749,400
DORCHESTER	2,416,947	SALUDA	98,693
EDGEFIELD	140,491	SPARTANBURG	3,377,153
FAIRFIELD	109,807	SUMTER	844,699
FLORENCE	931,643	UNION	78,519
GEORGETOWN	1,314,644	WILLIAMSBURG	109,733
GREENVILLE	8,885,101	YORK	5,018,914
		<b>State Total:</b>	<b>\$78,564,903</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 15-16 Collections:</b>	<b>\$1,016,321</b>

## *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 15-16 Collections:</b>	<b>\$28,164,004</b>

## ***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 15-16 Collections:</b>	<b>\$28,955,616</b>

### *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 15-16 Collections:</b>	<b>\$917,463</b>

### *INDIGENT 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 15-16 Collections:</b>	<b>\$265,689,450</b>

***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 15-16 Collections:</b>	<b>\$619,281,467</b>

### *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 15-16 Collections:</b>	<b>\$930,479</b>

### *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 15-16 Collections:</b>	<b>\$-84,258</b>

### ***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 15-16 Collections:</b>	<b>\$9,884,397</b>