2024-2025
Annual Report

Henry McMaster
Governor

W. Hartley Powell
Director

SOUTH CAROLINA
DOR
DEPARTMENT OF REVENUE

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AGENCY OVERVIEW

SCDOR'S ORGANIZATIONAL STRUCTURE

STRATEGIC PLAN

SOUTH CAROLINA DOR DEPARTMENT OF REVENUE

MISSION

Our mission is to administer the revenue and regulatory laws of the State with integrity, effectiveness, and fairness to all taxpayers, while maintaining the highest security and the protection of taxpayer information.

GOALS

1. Increase tax and regulatory compliance.
2. Ensure a secure environment.
3. Provide a customer-centric experience.
4. Engage and empower employees.

VISION

We strive to be an innovative and trustworthy service partner for all stakeholders.

CULTURE

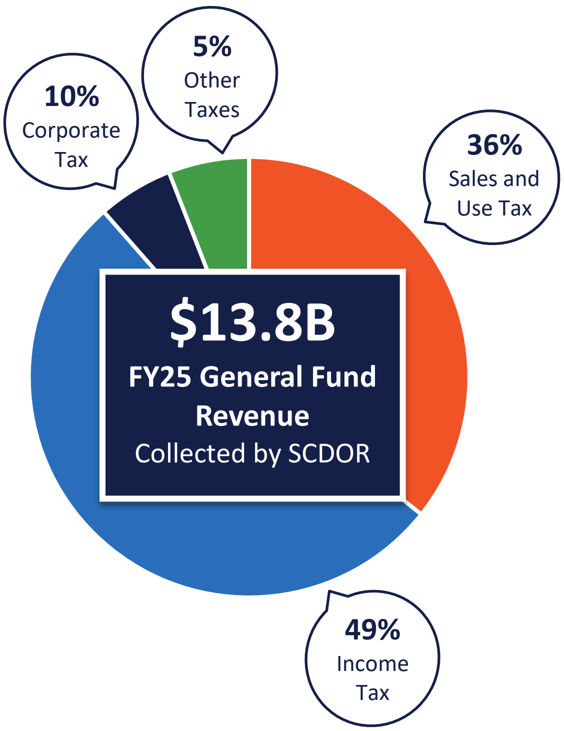
We strive to exemplify a culture that embodies:

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.
Vision and Innovation demonstrated by 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.

SCDOR'S ROLE

Funding a Better State

The SCDOR strives to facilitate optimal tax and regulatory compliance to fund approximately 93% of the General Fund, which provides education, health and social wellness, safety, and other critical services to South Carolina citizens.



SCDOR General Fund Collection Sources

General Fund revenue collected by the SCDOR is facilitated through the administration of Income, Sales and Use, Corporate, and other taxes and fees.

SCDOR Non-General Fund Collections

The SCDOR collects various taxes and fees that are directly allocated to local governments and other state agencies. Most notable are local option sales taxes.

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 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: TaxpayerAdvocate@dor.sc.gov

INDIVIDUAL INCOME TAX

South Carolina has a simplified income tax structure which follows federal income tax laws. South Carolina accepts the adjustments, exemptions, and deductions allowed on federal tax returns with few modifications. Federal taxable income is the starting point in determining state Income Tax liability.

For a comparison of state and federal personal income tax rates and brackets, please see the following Tax Foundation publication: State Individual Income Tax Rates and Brackets for 2024

Enacted	1927
Statute	Title 12, Chapter 6
Distribution	State General Fund
Rate	0% - 6.4% for tax year 2023 0% - 6.2% for tax year 2024

$6,722,186,937

FY25 Collections

Note: *The Tax Year 2024 collections represented in this section are the actual collections net of refunds for this tax type and include gross revenue allocated to Property Tax Relief funds (PTRTF).*

INDIVIDUAL INCOME TAX RETURNS BY COUNTY

Tax Year 2024

County	Number of Returns	Number of Dependents	State Taxable Income ($)	State Income Tax Liability ($)
ABBEVILLE	9,744	6,402	248,147,933	13,882,695
AIKEN	74,727	41,627	2,586,245,448	138,926,659
ALLENDALE	2,752	1,792	28,170,701	2,165,505
ANDERSON	91,990	55,605	3,195,758,816	183,658,288
BAMBERG	4,583	3,079	89,127,829	5,612,861
BARNWELL	7,479	5,067	153,414,764	9,363,183
BEAUFORT	89,676	37,042	5,586,114,498	318,147,706
BERKELEY	113,668	65,116	5,299,547,152	295,707,520
CALHOUN	6,119	3,490	165,912,167	10,420,396
CHARLESTON	193,266	87,399	14,615,935,261	847,271,081
CHEROKEE	22,720	14,542	537,484,686	28,221,262
CHESTER	13,633	8,576	323,096,254	17,055,925
CHESTERFIELD	17,237	11,327	357,927,072	18,565,438
CLARENDON	12,294	7,114	163,875,057	15,629,523
COLLETON	16,479	9,695	371,381,971	23,130,131
DARLINGTON	26,362	17,197	661,006,559	41,157,247
DILLON	10,957	8,492	168,862,488	10,514,028
DORCHESTER	76,466	45,242	2,932,975,675	166,263,349
EDGEFIELD	11,260	6,771	405,381,948	18,877,498
FAIRFIELD	9,081	4,870	204,533,087	12,107,307
FLORENCE	56,358	36,183	1,912,252,795	114,052,886
GEORGETOWN	29,595	13,192	1,226,921,204	75,118,303
GREENVILLE	248,150	139,027	12,208,149,150	717,273,758
GREENWOOD	27,644	16,969	782,603,580	47,155,734
HAMPTON	6,856	4,374	124,261,026	7,335,267
HORRY	190,425	76,713	5,461,104,659	337,953,115
JASPER	15,743	6,969	472,188,426	26,152,195
KERSHAW	30,250	18,445	933,024,061	54,317,289
LANCASTER	46,538	27,287	2,184,814,346	92,845,325
LAURENS	28,275	18,534	670,190,145	39,865,092
LEE	6,133	3,921	93,124,768	6,022,504
LEXINGTON	136,351	78,948	5,782,238,197	333,078,179
MARION	11,531	7,699	169,273,729	10,961,060
MARLBORO	8,838	6,266	121,736,075	6,915,081
MCCORMICK	4,152	1,534	104,339,807	5,780,916
NEWBERRY	16,236	9,611	453,467,315	27,662,915
OCONEE	35,100	16,863	1,404,621,146	79,692,381
ORANGEBURG	32,821	20,820	646,975,976	39,981,099
PICKENS	53,904	28,747	2,064,921,613	119,208,791
RICHLAND	174,024	99,527	5,197,137,030	387,674,877
SALUDA	7,571	4,550	190,392,976	11,629,743
SPARTANBURG	155,521	100,014	5,346,277,701	303,500,770
SUMTER	41,945	26,680	914,962,106	56,059,229
UNION	10,188	6,420	199,466,087	11,683,686
WILLIAMSBURG	11,146	7,077	177,385,780	11,690,252
YORK	127,333	79,506	7,172,616,456	299,460,641
OUT OF COUNTRY	3,653	708	64,262,622	3,468,914
OUT OF STATE	346,042	206,518	9,283,374,369	546,886,462
Total	**2,672,816**	**1,503,547**	**103,456,982,511**	**5,950,104,066**

INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY

Tax Year 2024

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00	1,107,177	41.42	$0.00	0.00%
$0.01-$25	24,531	0.92	$310,598.00	0.01%
$26-$50	24,381	0.91	$918,356.00	0.02%
$51-$75	22,914	0.86	$1,445,337.00	0.02%
$76-$100	21,263	0.80	$1,869,815.00	0.03%
$101-$125	21,139	0.79	$2,379,102.00	0.04%
$126-$150	21,617	0.81	$2,982,599.00	0.05%
$151-$200	38,616	1.44	$6,769,413.00	0.11%
$201-$250	38,691	1.45	$8,707,323.00	0.15%
$251-$300	38,319	1.43	$10,564,472.00	0.18%
$301-$400	72,590	2.72	$25,433,552.00	0.43%
$401-$500	43,751	1.64	$19,470,947.00	0.33%
$501-$600	37,615	1.41	$20,691,319.00	0.35%
$601-$700	36,852	1.38	$23,932,677.00	0.40%
$701-$800	36,430	1.36	$27,286,805.00	0.46%
$801-$900	37,805	1.41	$32,155,726.00	0.54%
$901-$1,000	34,737	1.30	$33,076,921.00	0.56%
$1,001-$1,250	81,531	3.05	$91,684,982.00	1.54%
$1,251-$1,500	74,954	2.80	$102,889,979.00	1.73%
$1,501-$2,000	129,140	4.83	$224,942,605.00	3.78%
$2,001-$2,500	106,285	3.98	$238,372,767.00	4.01%
$2,501-$3,000	86,882	3.25	$238,353,972.00	4.01%
$3,001-$4,000	130,735	4.89	$453,629,374.00	7.62%
$4,001-$5,000	91,651	3.43	$410,021,731.00	6.89%
$5,001-$7,500	134,450	5.03	$819,080,213.00	13.77%
$7,501-$9,999	65,414	2.45	$563,424,186.00	9.47%
OVER $10,000	113,346	4.24	$2,589,709,295.00	43.52%
Total		**100.00**	**$5,950,104,066.00**	**100.00**

INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS

TAX YEAR 2024

State Taxable Income Class	Number of Returns	Number of Dependents	Total State Taxable Income	State Tax Amount	State Tax Credits	State Tax Liability
$0	856,861	551,386	-15,270,087,392	87,860,179	11,091,230	81,923,724
$1-$1,000	52,117	17,216	23,827,490	974,338	340,005	913,465
$1,001-$2,000	41,024	16,888	61,217,086	1,063,219	391,023	972,125
$2,001-$3,000	37,502	16,627	93,587,124	1,047,555	472,464	873,799
$3,001-$4,000	35,444	16,364	123,862,747	1,286,176	461,300	1,145,931
$4,001-$5,000	33,726	15,964	151,630,282	1,968,343	628,699	1,637,078
$5,001-$6,000	32,402	15,529	178,097,725	3,073,729	888,217	2,481,338
$6,001-$7,000	31,662	15,579	205,769,694	3,799,345	1,089,957	2,988,532
$7,001-$8,000	30,882	15,215	231,553,418	4,753,756	1,289,528	3,740,269
$8,001-$9,000	29,847	14,775	253,719,011	5,649,071	1,435,945	4,450,062
$9,001-$10,000	29,000	14,305	275,432,304	6,282,640	1,637,127	4,909,142
$10,001-$11,000	28,406	13,946	298,254,290	6,939,117	1,779,647	5,395,925
$11,001-$12,000	28,059	13,583	322,648,441	7,754,390	1,928,824	6,060,336
$12,001-$13,000	27,674	13,152	345,908,379	8,504,576	2,038,990	6,676,328
$13,001-$14,000	27,505	13,035	371,315,530	9,090,342	2,171,846	7,140,400
$14,001-$15,000	27,175	12,445	394,120,998	9,880,127	2,222,273	7,854,887
$15,001-$20,000	128,675	56,706	2,246,008,384	61,522,762	11,287,870	50,919,279
$20,001-$25,000	115,044	47,994	2,583,081,275	88,696,035	7,958,415	80,882,519
$25,001-$35,000	195,150	79,817	5,819,779,275	239,722,199	14,605,665	225,217,665
$35,001-$50,000	218,998	96,043	9,213,089,979	437,564,446	29,142,430	408,572,697
$50,001-$75,000	229,745	119,638	14,084,097,140	736,094,325	56,844,633	679,494,114
$75,001-$100,000	136,914	88,844	11,846,863,109	656,655,211	57,887,515	598,940,004
$100,001-$150,000	142,262	105,325	17,267,409,188	994,156,236	89,984,796	904,340,614
$150,001-$200,000	62,746	50,725	10,787,724,080	639,124,120	58,883,582	580,289,410
$200,001-$350,000	60,779	52,939	15,564,153,372	946,115,744	83,852,229	862,300,458
$350,001-$500,000	16,381	14,890	6,740,059,996	416,687,780	34,860,470	381,840,646
$500,001-$750,000	8,856	7,828	5,317,911,919	331,249,142	30,128,101	301,127,297
Over $750,000	7,980	6,789	13,925,947,667	875,358,954	138,354,010	737,016,022
Total	**2,672,816**	**1,503,547**	**103,456,982,511**	**6,582,873,857**	**643,656,791**	**5,950,104,066**

INDIVIDUAL INCOME TAX RETURN STATISTICS

TAX YEAR 2024

All Returns Processed			
Filing Status	**Individual Income Tax Returns**	**Amended**	**Total**
Single	1,209,888	9,902	1,219,790
Head of Household	378,425	3,557	381,982
Married, Filing Jointly	971,452	10,566	982,018
Married, Filing Separately	86,824	784	87,608
Qualifying Surviving Spouse	1,401	17	1,418
Total	**2,647,990**	**24,826**	**2,672,816**

Refund Returns			
Return Type	**Number of Refunds Issued**	**Total Amount Issued***	**Average Refund Amount***
Individual Income Tax Return	1,948,840	$2,092,057,909.63	$1,073.49
Amended	24,599	$28,015,610.94	$1,138.89
Total	**1,973,439**	**$2,120,073,520.57**	**$2,212.38**

*Prior to Debt Match

Use Tax Collections Reported on SC1040	
Number of Returns	5,605
Amount	$709,994

INDIVIDUAL INCOME TAX CONTRIBUTIONS

TAX YEAR 2024

Type of Contribution	Number of Returns	Amount ($)
Children's Trust	1,671	$38,521.88
Donate Life South Carolina	996	$28,317.10
Eldercare Trust	1,289	$17,189.04
Endangered Wildlife	3,259	$85,253.52
K-12 Public Education Program	1,795	$91,389.75
SC Assoc. Habitat Affiliates	1,289	$88,586.05
SC Conservative Bank	715	$10,467.82
SC Dept. Natural Resources	1,750	$44,459.05
SC Dept. of Archives and History	861	$8,819.15
SC Financial Literacy	626	$6,582.41
SC Law Enforcement Assistance	1,413	$38,418.66
SC Litter Control Enforcement	1,074	$14,923.80
SC Military Family Relief	1,478	$37,776.73
SC School Readiness	992	$17,987.27
SC State Forests	1,762	$30,183.10
SC State Parks	3,011	$88,465.75
SC Veteran's Trust	1,886	$52,550.59
War Between States Heritage	557	$6,191.51
Total	**26,424**	**$706,083.18**

INDIVIDUAL INCOME TAX CREDITS

TAX YEAR 2024

Credit Claimed	Total Number of Credits	Total Amount of Credits ($)
Abandoned Buildings Revitalization Credit	261	16,363,353.00
Accelerated Small Business Jobs Credit	84	795,464.00
Agribusiness Credit	***	***
Alternative Fuel Property Credit	***	***
Alternative Motor Vehicle Credit	49	136,993.00
Angel Investor Credit	73	1,492,766.00
Anhydrous Ammonia Additive Credit*	17	23,252.00
Apprenticeship Credit	42	252,056.00
Brownfields Cleanup Credit	55	429,159.00
Capital Investment Credit	188	4,531,912.00
Certified Historic Residential Structure Credit	38	3,164,204.00
Certified Historic Structure Credit	113	7,534,061.00
Child and Dependent Care Credit	113,344	22,428,372.00
Classroom Teacher Expenses Credit*	21,008	7,656,864.00
Clean Energy Credit	34	110,309.00
Commercials Credit	***	***
Community Development Credit	20	192,414.00
Credit for Shareholders of S Corporation Banks	83	547,350.00
Drip/Trickle Irrigation Systems Credit	63	72,939.00
Employer Child Care Program Credit	46	44,510.00
Energy Efficient Manufactured Home Credit	56	86,593.00
Exceptional Needs Children Education Credit	136	1,646,524.00
Excess Insurance Premium Credit	2,273	2,521,005.00
Family Independence Payments Credit	***	***
Fire Sprinkler System Credit	***	***
Health Insurance Pool Credit	21	44,126.00
Industry Partnership Fund Credit	223	5,687,041.00
Milk Credit*	20	1,095,020.00
Minority Business Credit	10	145,526.00
Motion Pictures Credit	***	***
New Jobs Credit	359	59,545,872.00
Nursing Home Credit	130	90,115.00
Parental Refundable Credit*	520	4,442,199.00
Preceptor Credit	177	348,071.00
Premarital Preparation Course	17	2,251.00
Qualified Conservation Contribution Credit	106	2,156,263.00
Qualified Retirement Plan Contribution	88	290,370.00
Recreational Trail Easement Credit	***	***
Renewable Fuel Facility Credit	***	***
Research Expenses Credit	379	4,731,304.00
Residential Retrofit Credit	462	591,793.00
Retail Facilities Revitalization Credit	***	***
SC Earned Income Tax Credit	99,260	224,742,897.00

SC Housing Credit	49	3,593,952.00
Scenic Rivers Credit	***	***
Small Business Jobs Credit	61	485,322.00
Solar Energy or Small Hydropower System Credit	7,411	13,406,046.00
Solar Energy Property Credit	257	916,423.00
Taxes Paid to Another State	121,733	378,089,976.00
Textiles Rehabilitation Credit	181	16,698,294.00
Tuition Tax Credit*	3,800	5,413,529.00
Two Wage Earner Credit	403,120	88,423,311.00
Venison For Charity Credit	16	8,173.00
Venture Capital Investment Credit	***	***
Veterans Apprenticeship Credit	***	***
Water Resources Credit	12	9,335.00
Prior Year Carryover	423	46,771,875.00

Note: Figures are based on unaudited returns. Number of returns are for Income Tax returns processed for Tax Year 2024. The total for each return may include carryovers from prior years. Income tax credits for pass-through entities are included in individual income tax credits. The total number of credits does not equal the total number of returns claiming credits because taxpayers may take multiple credits on a single return.

**Indicates Refundable Tax Credit*
**** Indicates too few taxpayers to report*

DEBT SETOFF COLLECTIONS

TAX YEAR 2024

Agency	Number of Returns	Amount ($)
AIKEN COUNTY CLERK OF COURT	57	34,069.97
AIKEN TECHNICAL COLLEGE	***	***
BEAUFORT COUNTY SCHOOL DISTRICT	23	9,367.49
BERKELEY COUNTY	79	76,338.37
BERKELEY COUNTY SCHOOL DISTRICT	75	37,995.32
CITY OF COLUMBIA CUSTOMER CARE DIVISION	1,989	679,660.53
CLEMSON UNIV PERKINS LOANS	***	***
CLEMSON UNIV STUDENT ACCOUNT	275	201,512.87
COASTAL CAROLINA UNIVERSITY	36	14,226.10
COLLEGE OF CHARLESTON STUDENT	110	44,648.49
CONNECTOR 2000 ASSOCIATION INC	2,612	69,155.58
CONVERSE COLLEGE SETOFF STUDENT	47	23,892.39
DORCHESTER COUNTY WATER AUTHORITY	11	1,299.34
ERNEST E KENNEDY CENTER INC THE	18	3,962.38
ERSKINE COLLEGE	16	11,233.90
FLOR DAR TEC STUDENT	683	312,047.47
FLORENCE COUNTY	231	55,183.66
FLORENCE SCHOOL DISTRICT ONE	35	6,213.72
FORREST JUNIOR COLLEGE	31	11,467.39
FRANCIS MARION UNIVERSITY	291	139,773.97
GREENVILLE COUNTY SCHOOL	16	5,102.92
GREENVILLE WATER	738	105,284.87
GREENWOOD HOUSING AUTHORITY	24	8,204.70
COMMISSION ON ALCOHOL AND DRUG ABUSE GREENWOOD-EDGEFIELD-MCCORMICK-ABBEVILLE	***	***
HORRY GEORGETOWN TECHNICAL COLLEGE	1,344	574,760.62
HOUSING AUTHORITY OF ANDERSON	66	32,207.89
HOUSING AUTHORITY OF CHARLESTON	231	84,822.41
HOUSING AUTHORITY OF CHERAW	14	3,667.90
HOUSING AUTHORITY OF COLUMBIA	147	55,544.00
HOUSING AUTHORITY OF FLORENCE	22	8,637.94
HOUSING AUTHORITY OF HARTSVILLE	26	11,425.65
HOUSING AUTHORITY OF MARION THE	84	24,399.88
HOUSING AUTHORITY OF NORTH CHARLESTON	73	39,363.68
HOUSING AUTHORITY OF WOODRUFF	14	4,146.62
INTERNAL REVENUE SERVICE	109	105,470.03
LAKE CITY HOUSING AUTHORITY	17	5,431.07
LANCASTER COUNTY NATURAL GAS AUTHORITY	25	2,488.85
LANDER UNIVERSITY	261	153,768.30
LEXINGTON COUNTY	30	25,481.38
MEDICAL UNIVERSITY OF SOUTH CAROLINA	80	74,756.87
MIDLANDS TECHNICAL COLLEGE	***	***
MULLINS HOUSING AUTHORITY	14	4,458.60
MUNICIPAL ASSOCIATION OF SOUTH CAROLINA	13,343	3,601,576.08

DEBT SETOFF COLLECTIONS

TAX YEAR 2024

Agency	Number of Returns	Amount ($)
OFFICE OF THE ADJUTANT GENERAL	***	***
ORANGEBURG CALHOUN TECHNICAL COLLEGE	463	144,504.07
PICKENS COUNTY COMMISSION ON ALCOHOL & DRUG ABUSE	54	10,053.69
PIEDMONT TECHNICAL COLLEGE	646	240,493.58
PRESBYTERIAN COLLEGE	11	10,067.83
SC DEPT OF DISABILITIES AND SPECIAL NEEDS	14	6,949.86
SC DEPT OF EMPLOYMENT AND WORKFORCE	7,384	3,166,411.87
SC DEPT OF EMPLOYMENT AND WORKFORCE INSURANCE	102	50,048.63
SC DEPT OF MENTAL HEALTH	5,903	2,559,084.86
SC DEPT OF MOTOR VEHICLE	154	27,439.94
SC DEPT OF PROBATION PAROLE AND PARDON	715	200,130.79
SC DEPT OF REVENUE ENTERPRISE	33,528	12,084,833.94
SCDOR DEBT	36,639	23,346,221.22
SC DEPT OF SOCIAL SERVICES CHILD SUPPORT	7,784	4,504,030.13
SC DEPT OF SOCIAL SERVICES FOOD STAMPS	585	161,889.34
SC FORESTRY COMMISSION	***	***
SC HOUSE ETHICS COMMITTEE	***	***
SC PUBLIC EMPLOYEE BENEFIT AUTHORITY	60	52,921.82
SC REGIONAL HOUSING DEV	166	60,115.53
SC STATE HOUSING AUTHORITY	45	21,571.20
SOUTH CAROLINA ASSOCIATION OF COUNTIES	160,452	75,181,444.97
SOUTH CAROLINA DEPARTMENT OF PUBLIC HEALTH	15	8,397.93
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	141	20,744.63
SOUTH CAROLINA STATE UNIVERSITY	284	158,519.75
SPARTANBURG COMMUNITY COLLEGE	1,539	593,374.60
STATE ETHICS COMMISSION	100	11,896.52
TECHNICAL COLLEGE OF THE LOWCOUNTRY	306	118,712.45
TRI COUNTY TECHNICAL COLLEGE	12	2,147.63
TRIDENT TECHNICAL COLLEGE	103	58,991.71
USC	636	313,063.19
USC BEAUFORT	128	54,653.15
USC PERKINS	80	71,389.79
USC UPSTATE	208	108,538.63
WILLIAMSBURG TECHNICAL COLLEGE	24	4,900.77
WINTHROP TEACHING FELLOW	19	10,556.51
WINTHROP UNIVERSITY	246	123,118.66
YORK TECHNICAL COLLEGE	856	325,822.72
TOTALS	**282,699**	**$130,483,646.34**

****Indicates too few taxpayers to report*

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.

Enacted	1995
Statute	Title 12, Chapter 10
Rate	2% to 5% of Withholding
Distribution	Credit to Qualified Taxpayers

$67,207,653.35

FY25 Credit Dollars Claimed

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09/24	$14,364,906	$210,848	$14,575,754
12/24	$13,116,908	$557,942	$13,674,850
03/25	$21,177,100	$630,827	$21,807,927
06/25	$16,390,579	$758,544	$17,149,123
TOTAL	**$65,049,493**	**$2,158,161**	**$67,207,653**

CORPORATE INCOME TAX

South Carolina Corporate Income Tax is imposed upon the South Carolina taxable income of domestic and foreign corporations. Once a business has determined its South Carolina taxable income, it must apply the South Carolina corporate income tax rate to determine the amount of South Carolina corporate income tax due.

For a comparison of state corporate income tax rates and brackets, please see the following Tax Foundation publication: State Corporate Income Tax Rates and Brackets for 2024

Enacted	1927
Statute	12-6-530
Rate	5%
Distribution	State General Fund

$1,321,628,460

FY25 Collections

Collections represented in this section includes gross revenue allocated to Property Tax Relief funds (PTRTF)

Note: The Fiscal Year 2025 collections represented in this section include gross revenue allocated to Property Tax Relief funds (PTRTF).

CORPORATE LICENSE FEE

South Carolina imposes an annual license fee on the capital and paid-in surplus of a corporation. The license fee is $15 plus $1 for each $1,000, or fraction, of capital stock and paid-in or capital surplus shown on the corporate records on the first day of the tax year. The minimum license fee is $25. The license fee is computed in advance of the taxpayer’s income tax year.

Enacted	1927
Statute	Title 12, Chapter 20
Rate	$1 for each $1,000 of capital stock and paid in surplus plus $15 (minimum $25)
Distribution	State General Fund

$199,095,857

FY25 Collections

CORPORATE INCOME TAX CREDITS

FISCAL YEAR 2025

Credits Earned	Number of Returns	Amount ($)
TC- Column A CF From Previous Year		2,997,102,728
TC-2 Socio/Econ Disadvantage Small Business	***	***
TC-3 Water Resources	***	***
TC-4 New Jobs*	697	81,077,824
TC-6 Infrastructure	***	***
TC-8 Headquarters	27	3,995,763
TC-11 Capital Investment	475	44,499,230
TC-12 Family Independence Payments	11	8,878
TC-14 Community Development	***	***
TC-17 Recycling Facility	***	***
TC-18 Research Expenses	1,276	37,673,332
TC-19 Gift of Land for Conservation	19	140,969
TC-20 Brownfields Cleanup	***	***
TC-21 Certified Historic Structure	28	2,192,226
TC-23 Textile Rehabilitation	32	19,890,297
TC-25 Motion Picture	***	***
TC-26 Venture Capital Investment	***	***
TC-30 Port Cargo Volume Increase	17	1,618,578
TC-31 Retail Facilities Revitalization	***	***
TC-36 Industry Partnership Fund	24	2,474,947
TC-37 Whole Effluent Toxicity Testing	***	***
TC-38 Solar Energy System	59	200,024
TC-41 Renewable Fuel Facility	***	***
TC-45 Apprenticeship	34	1,766,395
TC-50 Biomass Resource	6	887,472
TC-55 Abandoned Buildings Revitalization	28	4,672,460
TC-56 Angel Investor	***	***
TC-57 Exceptional Needs Children Education	7	1,045,274
TC-59 Alternative Fuel Property	***	***
TC-61 Agribusiness	***	***
TC-63 SC Housing Tax Credit	12	4,067,026
Infrastructure §12-20-105	***	***
Total Credits Earned plus CF from Previous Year		**$2,927,670,675**
Expired Credits		(2,381,323)
Credits Utilized		(216,043,920)
Total Credit Carryforward**		3,146,095,918

**Total includes amounts taken on TC-4 New Jobs Credit, TC-4SA Accelerated Small Business Jobs Tax Credit, and TC- 4SB Small Business Jobs Credit*

***Total credit carryforwards are for current returns that have claimed a credit for Fiscal Year 2025*

**** Indicates too few taxpayers to report*

Note: Figures are based on unaudited returns. Number of returns and amounts are for income tax returns processed during Fiscal Year 2025 regardless of the tax year. In some cases, returns for multiple tax years are 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 may take multiple credits on a single return.

SALES AND USE TAX

Sales Tax:
Sales Tax is imposed on the sale of goods and certain services in South Carolina. The statewide Sales and Use Tax rate is 6%. Counties may impose an additional 1% local Sales Tax if voters in that county approve the tax.

Use Tax:
The purchase of tangible goods for use in South Carolina, on which no South Carolina Sales and Use Tax has been paid, are subject to the Use Tax. Anyone who buys tangible personal property from out-of-state and brings it into South Carolina is responsible for paying a Use Tax of 6% on the sales price. Businesses that regularly make non-taxed purchases from out of state report and pay the Use Tax on their Sales and Use Tax return. A Use Tax credit is allowed for Sales Tax paid and due in another state, if the other state has similar reciprocity with South Carolina.

Enacted	1951
Statute	Title 12, Chapter 36
Rate	6%
Distribution	66.7% to General Fund 16.7% to Education Improvement Act 16.7% to Homestead Exemption

$5,027,440,427
FY25 General Fund Collections

$3,000 MAXIMUM TAXPAYER DISCOUNT

FISCAL YEAR 2025

Total Discounts	Taxpaying Establishments	Discounts Taken
$0 - $500	65,497	$6,336,908.76
$500 - $1,000	9,039	$6,508,236.24
$1,001 - $1,500	4,523	$5,554,523.17
$1,501 - $2,000	2,688	$4,653,935.43
$2,001 - $2,500	1,745	$3,897,977.74
$2,501 - $3,000	1,300	$3,576,091.67
Over $3,001*	6,295	$19,516,993.33
Total	**91,087**	**$50,044,666.34**

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

$10,000 MAXIMUM TAXPAYER DISCOUNT

FISCAL YEAR 2025

Total Discounts	Taxpaying Establishments	Discounts Taken
$0 - $500	0	$0
$500 - $2,000	0	$0
$2,001 - $2,500	0	$0
$4,001 - $5,000	0	$0
$5,001 - $6,000	0	$0
$6,001 - $7,000	0	$0
$7,001 and over	***	$20,000.00
Total	*******	**$20,000.00**

****Indicates too few taxpayers to report*

GROSS AND NET TAXABLE SALES BY COUNTY

FISCAL YEAR 2025

County	Sales Accounts	Gross Sales	Total Net Taxable Sales
Abbeville	414	$366,571,872	$111,233,995
Aiken	2,863	$4,460,842,124	$1,830,729,407
Allendale	128	$270,983,149	$21,941,877
Anderson	4,027	$8,008,200,044	$2,763,189,931
Bamberg	231	$277,643,760	$73,557,163
Barnwell	382	$314,171,470	$132,748,172
Beaufort	4,844	$7,187,704,931	$4,379,369,045
Berkeley	4,128	$11,052,638,892	$3,359,295,834
Calhoun	296	$319,817,750	$61,737,850
Charleston	12,396	$23,269,992,523	$11,870,333,142
Cherokee	948	$2,196,906,662	$502,687,947
Chester	610	$884,780,843	$203,005,790
Chesterfield	729	$1,101,854,308	$292,010,298
Clarendon	575	$666,754,934	$218,992,691
Colleton	823	$989,957,263	$422,034,801
Darlington	1,244	$1,462,211,176	$475,519,536
Dillon	549	$1,178,091,985	$225,952,409
Dorchester	2,817	$4,265,749,089	$1,594,725,922
Edgefield	404	$654,446,123	$118,737,123
Fairfield	322	$1,034,679,705	$112,973,298
Florence	3,119	$8,307,815,460	$2,594,622,816
Georgetown	1,681	$2,111,812,689	$1,052,738,954
Greenville	12,926	$27,728,539,220	$10,716,860,387
Greenwood	1,294	$3,155,368,292	$903,159,604
Hampton	313	$389,802,819	$110,985,050
Horry	9,250	$16,938,783,238	$9,119,723,112
Jasper	710	$1,856,969,842	$725,076,049
Kershaw	1,242	$1,843,270,117	$556,498,903
Lancaster	1,666	$2,725,459,427	$898,824,110
Laurens	1,044	$2,357,104,945	$445,626,153
Lee	272	$630,315,674	$85,340,394
Lexington	6,722	$19,554,502,729	$6,585,542,225
Marion	559	$707,736,049	$236,603,983
Marlboro	366	$407,057,312	$104,461,796
McCormick	133	$65,259,578	$28,361,683
Newberry	765	$1,590,357,378	$398,670,507
Oconee	1,426	$2,853,120,100	$975,040,305
Orangeburg	1,764	$4,294,874,121	$991,935,526
Pickens	2,255	$4,183,231,164	$1,559,620,295
Richland	8,539	$15,130,437,187	$6,238,661,849
Saluda	290	$214,879,075	$65,170,829
Spartanburg	6,929	$14,315,581,888	$5,028,947,399
Sumter	1,779	$2,882,979,957	$1,095,876,696
Union	407	$796,905,674	$209,224,664
Williamsburg	522	$569,182,522	$185,794,019
York	5,622	$9,517,402,291	$4,037,826,607
Out of State	37,665	$122,042,616,159	$42,323,497,078
Grand Total	**147,990**	**$337,135,363,509**	**$126,045,467,222**

GROSS SALES BY CITY AND COUNTY
FISCAL YEAR 2025

City and County	Gross Sales
ABBEVILLE	
Abbeville	$180,762,693
Calhoun Falls	$33,486,810
Donalds	$2,414,690
Due West	$14,026,440
Honea Path	$5,687,631
Lowndesville	$71,907
Unincorporated	$125,156,656
Ware Shoals	$4,965,045
Total	**$366,571,872**
AIKEN	
Aiken	$2,022,216,324
Burnettown	$4,872,369
Jackson	$12,457,738
Monetta	$2,279,173
New Ellenton	$28,738,038
North Augusta	$923,161,488
Perry	$3,147,928
Salley	$1,489,760
Unincorporated	$1,428,451,074
Wagener	$32,970,203
Windsor	$1,058,030
Total	**$4,460,842,124**
ALLENDALE	
Allendale	$202,491,121
Fairfax	$14,627,005
Sycamore	$707,066
Unincorporated	$53,157,957
Total	**$270,983,149**
ANDERSON	
Anderson	$2,711,723,151
Belton	$122,782,812
Easley	$6,222,239
Honea Path	$111,832,019
Iva	$29,713,434
Pelzer	$127,952,919
Pendleton	$86,196,294
Starr	$4,129,397
Unincorporated	$4,730,179,225
West Pelzer	$6,222,093
Williamston	$71,246,461
Total	**$8,008,200,044**
BAMBERG	
Bamberg	$109,178,229
Denmark	$45,113,104
Ehrhardt	$8,283,185
Olar	$1,641,088
Unincorporated	$113,428,154
Total	**$277,643,760**
BARNWELL	
Barnwell	$221,388,955
Blackville	$15,797,742
Elko	$39,914
Hilda	$1,516,045
Kline	$33,862
Snelling	$226,464
Unincorporated	$27,578,713
Williston	$47,589,775
Total	**$314,171,470**
BEAUFORT	
Beaufort	$1,379,855,966
Bluffton	$1,500,934,705
Hardeeville	$242
Hilton Head Island	$2,225,173,383
Port Royal	$109,243,769
Unincorporated	$1,971,473,355
Yemassee	$1,023,510
Total	**$7,187,704,931**
BERKELEY	
Bonneau	$13,629,264
Charleston	$974,560,243
Goose Creek	$1,070,609,055
Hanahan	$252,247,769
Jamestown	$13,974,558
Moncks Corner	$3,311,616,798
North Charleston	$9,174,785
St Stephen	$24,967,479
Summerville	$1,800,930,474
Unincorporated	$3,580,928,467
Total	**$11,052,638,892**
CALHOUN	
Cameron	$14,774,253
St Matthews	$77,980,662
Unincorporated	$227,062,835
Total	**$319,817,750**

City and County	Gross Sales
CHARLESTON	
Awendaw	$56,233,277
Charleston	$8,930,189,780
Folly Beach	$124,313,748
Hollywood	$93,388,992
Isle of Palms	$283,283,393
James Island	$88,586,649
Kiawah Island	$312,710,842
Lincolnville	$734,780
McClellanville	$11,952,889
Meggett	$2,859,304
Mt Pleasant	$3,302,663,650
North Charleston	$7,935,537,700
Ravenel	$170,757,993
Rockville	$2,190,613
Seabrook Island	$28,977,969
Sullivans Island	$58,709,141
Summerville	$18,400,855
Unincorporated	$1,848,500,949
Total	**$23,269,992,523**
CHEROKEE	
Blacksburg	$184,157,963
Chesnee	$671,367
Gaffney	$1,625,414,228
Unincorporated	$386,663,105
Total	**$2,196,906,662**
CHESTER	
Chester	$331,563,625
Fort Lawn	$12,319,688
Great Falls	$19,496,659
Lowrys	$1,961,935
Richburg	$318,722,951
Unincorporated	$200,715,984
Total	**$884,780,843**
CHESTERFIELD	
Cheraw	$567,785,789
Chesterfield	$98,238,857
Jefferson	$18,702,504
McBee	$15,116,429
Mount Croghan	$6,692,173
Pageland	$226,028,894
Patrick	$4,472,606
Ruby	$1,006,072
Unincorporated	$163,810,985
Total	**$1,101,854,308**

City and County	Gross Sales
CLARENDON	
Manning	$368,683,579
Paxville	$2,019,504
Summerton	$79,580,661
Turbeville	$69,239,187
Unincorporated	$147,232,004
Total	**$666,754,934**
COLLETON	
Cottageville	$23,758,408
Edisto Beach	$78,752,761
Lodge	$2,385,196
Smoaks	$2,418,508
Unincorporated	$286,409,624
Walterboro	$593,367,511
Williams	$2,865,255
Total	**$989,957,263**
DARLINGTON	
Darlington	$380,609,496
Hartsville	$593,248,155
Lamar	$20,907,802
Society Hill	$12,257,577
Unincorporated	$455,188,146
Total	**$1,462,211,176**
DILLON	
Dillon	$798,886,212
Lake View	$12,219,814
Latta	$125,374,776
Unincorporated	$241,611,183
Total	**$1,178,091,985**
DORCHESTER	
Harleyville	$109,700,811
North Charleston	$816,855,291
Reevesville	$147,993
Ridgeville	$17,413,822
St George	$201,169,529
Summerville	$1,553,801,293
Unincorporated	$1,566,660,351
Total	**$4,265,749,089**
EDGEFIELD	
Edgefield	$46,244,067
Johnston	$30,312,834
North Augusta	$20,912,060
Trenton	$288,790,139
Unincorporated	$268,187,022
Total	**$654,446,123**

City and County	Gross Sales
FAIRFIELD	
Blythewood	$368,965
Jenkinsville	$728,072
Ridgeway	$42,124,017
Unincorporated	$446,760,009
Winnsboro	$544,698,642
Total	**$1,034,679,705**
FLORENCE	
Coward	$12,953,833
Florence	$4,830,653,251
Johnsonville	$50,775,626
Lake City	$1,110,679,870
Olanta	$21,315,798
Pamplico	$24,479,281
Quinby	$8,135,951
Scranton	$11,389,101
Timmonsville	$41,130,577
Unincorporated	$2,196,302,172
Total	**$8,307,815,460**
GEORGETOWN	
Andrews	$90,375,023
Georgetown	$630,396,499
Pawleys Island	$214,948,882
Unincorporated	$1,176,092,284
Total	**$2,111,812,689**
GREENVILLE	
Fountain Inn	$249,247,135
Greenville	$11,861,325,259
Greer	$1,104,679,431
Mauldin	$1,439,560,210
Simpsonville	$1,166,822,580
Travelers Rest	$462,912,559
Unincorporated	$11,443,992,046
Total	**$27,728,539,220**
GREENWOOD	
Greenwood	$1,296,561,967
Hodges	$11,415,591
Ninety Six	$19,018,049
Troy	$6,498
Unincorporated	$1,811,957,332
Ware Shoals	$16,408,856
Total	**$3,155,368,292**

City and County	Gross Sales
HAMPTON	
Brunson	$3,175,029
Estill	$47,229,199
Furman	$7,320,800
Gifford	$22,036
Hampton	$128,532,653
Luray	$52,742
Scotia	$229,772
Unincorporated	$73,303,175
Varnville	$50,660,520
Yemassee	$79,276,893
Total	**$389,802,819**
HORRY	
Atlantic Beach	$37,529,207
Aynor	$98,651,969
Briarcliffe Acres	$999,768
Conway	$2,181,226,270
Loris	$199,303,118
Myrtle Beach	$4,472,022,096
North Myrtle Beach	$1,690,551,037
Surfside Beach	$291,250,514
Unincorporated	$7,967,249,258
Total	**$16,938,783,238**
JASPER	
Hardeeville	$555,246,072
Ridgeland	$423,896,344
Unincorporated	$877,827,426
Total	**$1,856,969,842**
KERSHAW	
Bethune	$213,237,236
Camden	$705,020,261
Elgin	$177,981,713
Unincorporated	$747,030,907
Total	**$1,843,270,117**
LANCASTER	
Heath Springs	$15,118,941
Kershaw	$85,829,332
Lancaster	$868,403,234
Van Wyck	$5,084,041
Unincorporated	$1,751,023,879
Total	**$2,725,459,427**

City and County	Gross Sales
LAURENS	
Clinton	$370,836,496
Cross Hill	$6,037,389
Fountain Inn	$394,824,383
Gray Court	$225,857,136
Laurens	$592,542,039
Unincorporated	$760,908,110
Ware Shoals	$140,903
Waterloo	$5,958,489
Total	**$2,357,104,945**
LEE	
Bishopville	$424,336,361
Lynchburg	$10,896,475
Unincorporated	$195,082,838
Total	**$630,315,674**
LEXINGTON	
Batesburg Leesville	$416,025,291
Cayce	$3,631,200,880
Chapin	$242,123,764
Columbia	$695,018,117
Gaston	$441,922,577
Gilbert	$67,271,095
Irmo	$151,672,843
Lexington (Town)	$3,023,333,809
Pelion	$42,347,211
Pine Ridge	$10,956,630
South Congaree	$9,216,010
Springdale	$88,862,898
Swansea	$35,415,477
Unincorporated	$8,162,696,660
West Columbia	$2,536,439,466
Total	**$19,554,502,729**
MARION	
Marion	$277,788,208
Mullins	$107,822,052
Nichols	$38,502,343
Sellers	$2,785
Unincorporated	$283,620,660
Total	**$707,736,049**
MARLBORO	
Bennettsville	$239,609,209
Blenheim	$6,969,735
Clio	$21,481,539
McColl	$16,714,219
Tatum	$181,316
Unincorporated	$122,101,293
Total	**$407,057,312**

City and County	Gross Sales
MCCORMICK	
McCormick	$42,064,101
Parksville	$662,718
Plum Branch	$999,344
Unincorporated	$21,533,415
Total	**$65,259,578**
NEWBERRY	
Little Mountain	$11,427,779
Newberry	$698,048,172
Peak	$5,983,158
Pomaria	$409,809
Prosperity	$125,847,453
Silverstreet	$2,627,714
Unincorporated	$735,851,169
Whitmire	$10,162,123
Total	**$1,590,357,378**
OCONEE	
Salem	$17,959,574
Seneca	$1,016,854,963
Unincorporated	$1,531,962,431
Walhalla	$71,047,242
West Union	$111,181,923
Westminister	$104,113,967
Total	**$2,853,120,100**
ORANGEBURG	
Bowman	$74,562,946
Branchville	$18,867,195
Cope	$11,593,285
Cordova	$5,052,942
Elloree	$1,318,790,824
Eutawville	$26,928,185
Holly Hill	$70,809,104
Livingston	$3,464
Neeses	$5,598,716
North	$24,308,985
Norway	$3,990,839
Orangeburg	$982,858,983
Rowesville	$12,152,507
Santee	$152,241,665
Springfield	$4,000,466
Unincorporated	$1,578,025,544
Vance	$4,073,007
Woodford	$1,015,465
Total	**$4,294,874,121**

City and County	Gross Sales
PICKENS	
Central	$145,989,022
Clemson	$428,508,253
Easley	$1,557,953,449
Liberty	$226,401,875
Norris	$129,392,458
Pickens	$631,262,459
Six Mile	$24,209,655
Unincorporated	$1,039,513,993
Total	**$4,183,231,164**
RICHLAND	
Arcadia Lakes	$4,892,677
Blythewood	$509,515,771
Columbia	$7,218,126,065
Eastover	$16,239,184
Forest Acres	$325,650,229
Irmo	$592,639,516
Unincorporated	$6,463,373,745
Total	**$15,130,437,187**
SALUDA	
Batesburg Leesville	$730,089
Monetta	$4,202,522
Ridge Spring	$18,141,558
Saluda	$123,283,567
Unincorporated	$68,434,097
Ward	$87,243
Total	**$214,879,075**
SPARTANBURG	
Campobello	$32,774,187
Central Pacolet	$8,135,209
Chesnee	$110,387,169
Cowpens	$76,238,135
Duncan	$732,462,235
Greer	$1,061,427,912
Inman	$205,697,688
Landrum	$101,138,133
Lyman	$107,527,720
Pacolet	$11,145,114
Reidville	$2,277,074
Spartanburg	$5,192,462,226
Unincorporated	$6,487,392,762
Wellford	$43,931,982
Woodruff	$142,584,341
Total	**$14,315,581,888**

City and County	Gross Sales
SUMTER	
Mayesville	$1,152,077
Pinewood	$2,137,976
Sumter	$2,101,073,392
Unincorporated	$778,616,513
Total	**$2,882,979,957**
UNION	
Carlisle	$2,058,867
Jonesville	$3,270,199
Unincorporated	$99,827,459
Union	$691,749,148
Total	**$796,905,674**
WILLIAMSBURG	
Andrews	$30,749,275
Greeleyville	$13,995,664
Hemingway	$107,952,510
Kingstree	$92,461,507
Lane	$1,563,451
Stuckey	$25,525,595
Unincorporated	$296,934,520
Total	**$569,182,522**
YORK	
Clover	$188,446,772
Fort Mill	$944,496,061
Hickory Grove	$3,856,562
McConnells	$20,121,581
Rock Hill	$3,415,186,946
Sharon	$6,077,581
Smyrna	$528,118
Tega Cay	$139,012,319
Unincorporated	$3,376,959,715
York	$1,422,716,636
Total	**$9,517,402,291**

OUT OF STATE TOTAL	**$122,042,616,159**
STATE TOTAL	**$215,092,747,350**
STATE GRAND TOTAL	**$337,135,363,509**

***Indicates too few entities to report.

SALES TAX COLLECTIONS BY
NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM
FISCAL YEAR 2025

NAICS	NAICS Classification	Number of Returns	Gross Sales	Total Net Taxable
11	Agriculture, Forestry, Fishing and Hunting	2,174	$286,677,479	$48,511,882
21	Mining	574	$224,244,965	$84,967,682
22	Utilities	1,280	$7,592,382,768	$2,138,592,680
23	Construction	9,209	$2,708,952,714	$638,139,568
31 - 33	Manufacturing	24,347	$23,029,437,478	$2,312,843,848
42	Wholesale Trade	17,175	$13,538,853,566	$3,948,896,919
44 - 45	Retail Trade	367,703	$123,953,471,594	$49,514,759,954
48 - 49	Transportation and Warehousing	1,347	$673,938,872	$130,849,857
51	Information	54,489	$55,832,760,830	$18,169,370,709
52	Finance and Insurance	477	$33,354,986	$27,879,867
53	Real Estate Rental and Leasing	11,852	$2,909,398,633	$1,965,280,454
54	Professional, Scientific, and Technical Services	12,108	$1,227,427,250	$349,151,598
55	Management of Companies and Enterprises	141	$35,422,102	$5,547,236
56	Admin. Support/ Waste Management/Remediation	6,332	$2,749,039,351	$832,109,019
61	Educational Services	1,850	$33,210,692	$14,470,913
62	Health Care and Social Assistance	13,437	$4,462,280,020	$694,342,176
71	Arts, Entertainment, and Recreation	16,388	$2,226,471,874	$1,301,908,148
72	Accommodation and Food Services	174,577	$19,441,343,049	$17,672,820,404
81	Other Services (except Public Administration)	52,946	$4,256,333,762	$2,044,779,156
92	Public Administration	439	$51,306,265	$25,084,447
	Invalid NAICS	236,233	$71,869,055,259	$24,125,160,704
	TOTAL	**1,005,078**	**$337,135,363,509**	**$126,045,467,222**

LOCAL SALES AND USE TAX

Most counties in South Carolina charge one or more local Sales Taxes in addition to the state Sales and Use Tax rate of 6%. The local taxes are general Sales and Use Taxes on all sales at retail with a few exceptions. The SCDOR collects these taxes and distributes the funds to the imposing jurisdiction.

CAPITAL PROJECTS TAX

Enacted	1994
Statute	4-10-300
Rate	1%
Distribution	100% minus SCDOR administration cost to county treasurer

$414,507,631
FY25 Collections

COUNTY GREEN SPACE TAX

Enacted	2022
Statute	4-10-1010
Rate	1%
Distribution	100% to county treasurer

$48,937,772
FY25 Collections

EDUCATION CAPITAL IMPROVEMENT TAX

Enacted	2009
Statute	4-10-410
Rate	1%
Distribution	100% minus SCDOR administration cost to county treasurer

$451,740,647
FY25 Collections

LOCAL OPTION SALES AND USE TAX

Enacted	1991
Statute	4-10-10
Rate	1%
Distribution	100% minus SCDOR administration cost to county treasurer

$581,181,081
FY25 Collections

SCHOOL DISTRICT TAX

The General Assembly has authorized certain school districts to impose a Sales and Use Tax within the county following a referendum.

Enacted	1997
Statute	4-10-300
Rate	1%
Distribution	100% minus SCDOR administration cost to county treasurer

$99,157,133

FY25 Collections

TOURISM DEVELOPMENT TAX

This tax 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.

Enacted	2009
Statute	4-10-910
Rate	1%
Distribution	100% minus SCDOR administration cost to city

$44,018,425

FY25 Collections

TRANSPORTATION TAX

Enacted	1995
Statute	4-37-30
Rate	Up to 1%
Distribution	100% minus SCDOR administration cost to county treasurer

$396,055,578

FY25 Collections

LOCAL SALES TAX ALLOCATIONS
BY COUNTY/ MUNICIPALITY
FISCAL YEAR 2025

Local Option Sales Tax	
Abbeville	$3,081,690
Allendale	$826,456
Bamberg	$1,542,364
Barnwell	$2,925,772
Berkeley	$62,433,752
Calhoun	$2,152,778
Charleston	$183,668,581
Cherokee	$10,304,759
Chester	$5,510,698
Chesterfield	$6,408,611
Clarendon	$4,963,786
Colleton	$8,609,356
Darlington	$10,686,638
Dillon	$5,063,680
Edgefield	$3,441,682
Fairfield	$3,353,655
Florence	$38,569,506
Hampton	$2,943,764
Jasper	$11,014,082
Kershaw	$12,394,647
Lancaster	$20,379,076
Laurens	$9,643,051
Lee	$1,878,705
Marion	$4,228,715
Marlboro	$2,498,035
McCormick	$1,296,991
Pickens	$29,348,821
Richland	$102,756,247
Saluda	$2,289,802
Sumter	$19,643,723
Union	$4,046,427
Williamsburg	$3,275,233
Total:	**$581,181,081**

Transportation Tax	
Beaufort	$96,975
Berkeley	$62,532,541
Charleston	$183,426,198
Dorchester	$35,926,327
Horry	$11,060,206
Jasper	$851,307
Richland	$102,162,025
Total:	**$396,055,578**

Tourism Development Tax	
Myrtle Beach	**$44,018,425**

Capital Projects Sales Tax	
Aiken	$32,170,295
Allendale	$778,901
Bamberg	$1,338,218
Barnwell	$2,430,415
Calhoun	$2,025,326
Chester	$4,983,667
Colleton	$7,356,626
Edgefield	$3,252,676
Florence	$34,744,850
Georgetown	$1,427,167
Greenwood	$13,808,240
Horry	$116,996,866
Lancaster	$17,473,504
Laurens	$8,371,965
Lee	$1,664,290
Marion	$3,488,333
McCormick	$1,120,060
Newberry	$6,398,023
Orangeburg	$14,788,764
Saluda	$2,126,440
Spartanburg	$75,157,529
Sumter	$1,474,749
Williamsburg	$2,606,076
York	$58,524,650
Total:	**$414,507,631**

Education Capital Improvement Tax	
Aiken	$32,208,375
Anderson	$41,675,893
Berkeley	$54,963,468
Charleston	$166,145,415
Cherokee	$8,992,255
Darlington	$8,978,536
Horry	$128,173,440
Kershaw	$10,603,263
Total:	**$451,740,647**

School District Tax	
Chesterfield	$5,356,950
Clarendon	$4,946,388
Dillon	$4,257,053
Jasper	$9,863,981
Lexington	$72,695,860
Marlboro	$2,036,901
Total:	**$99,157,133**

County Green Space Tax	
Beaufort	$48,937,772

ACCOMMODATIONS TAX

The rental of transient accommodations is subject to a 2% state Accommodations Tax in addition to the 5% Sales Tax and any applicable local tax. Lodgings include rooms, campground spaces, or sleeping accommodations provided by a hotel, inn, motel, campground, or residence. The person providing the accommodations is responsible for the Accommodations Tax and may need a Retail License.

Enacted	1984
Statute	§12-36-920
Rate	2%
Distribution	100% to local governments minus SCDOR administration cost

$119,711,082
FY25 Collections

COLLECTIONS BY COUNTY – FY25

County	Tax Collected	County	Tax Collected
Abbeville	$46,711	Greenwood	$414,646
Aiken	$1,535,831	Hampton	$33,497
Allendale	$5,542	Horry	$31,234,298
Anderson	$1,277,773	Jasper	$625,917
Bamberg	$14,090	Kershaw	$277,678
Barnwell	$45,080	Lancaster	$140,457
Beaufort	$18,375,762	Laurens	$260,517
Berkeley	$1,687,756	Lee	$22,515
Calhoun	$7,989	Lexington	$1,942,703
Charleston	$31,019,674	Marion	$29,336
Cherokee	$246,438	Marlboro	$8,207
Chester	$170,720	McCormick	$56,008
Chesterfield	$191,028	Newberry	$246,949
Clarendon	$258,034	Oconee	$907,388
Colleton	$1,356,168	Orangeburg	$1,253,576
Darlington	$154,413	Pickens	$1,125,234
Dillon	$171,266	Richland	$5,337,414
Dorchester	$338,926	Saluda	$29,862
Edgefield	$42,746	Spartanburg	$2,297,264
Fairfield	$75,889	Sumter	$651,380
Florence	$1,931,631	Union	$54,568
Georgetown	$3,769,120	Williamsburg	$24,576
Greenville	$7,762,405	York	$2,252,097
		Total	**$119,711,082**

ADMISSIONS TAX

Admissions Tax must be collected by all places of amusement when an admission price has been charged. Places of amusement must obtain an Admissions Tax License and may be required to obtain a Retail License. There is no charge for the Admissions Tax License.

Enacted	1923
Statute	§12-21-2420 to §12-21-6540 §12-62-60
Rate	5%
Distribution	Commercial Fisheries Division, Tourism Infrastructure Development Fund, Local Governments, SCPRT, General Fund

$54,694,142

FY25 Collections

ADMISSIONS COLLECTIONS BY COUNTY – FY25

County	Tax Collected	County	Tax Collected
Abbeville	$18,380	Greenwood	$190,651
Aiken	$1,040,347	Hampton	$537
Allendale	$0	Horry	$14,236,424
Anderson	$849,653	Jasper	$78,918
Bamberg	$5,199	Kershaw	$76,161
Barnwell	$16,499	Lancaster	$375,465
Beaufort	$6,016,333	Laurens	$116,120
Berkeley	$1,557,002	Lee	$48,048
Calhoun	$10,755	Lexington	$1,229,464
Charleston	$8,934,588	Marion	$6,484
Cherokee	$140,730	Marlboro	$15,773
Chester	$65,648	McCormick	$101,916
Chesterfield	$39,510	Newberry	$29,701
Clarendon	$42,244	Oconee	$220,290
Colleton	$201,925	Orangeburg	$230,092
Darlington	$120,044	Pickens	$647,198
Dillon	$23,280	Richland	$4,938,983
Dorchester	$535,590	Saluda	$9,242
Edgefield	$110,683	Spartanburg	$1,330,587
Fairfield	$87,528	Sumter	$550,106
Florence	$509,775	Union	$447
Georgetown	$1,157,602	Williamsburg	$2,108
Greenville	$4,306,323	York	$2,495,569
		Unallocated Total	$1,974,220
		Total	**$54,694,142**

ADMISSIONS COLLECTIONS BY EVENT TYPE – FY25		
Type of Admission	**Number of Returns**	**Tax Collected**
Archery	57	52,051
Amusement Parks	332	4,311,200
Amusement Rides	238	2,136,708
Athletic Events	468	3,794,376
Auto Racing, Motorcycle	132	174,791
Bands	196	189,289
Bowling	497	1,319,949
Carnival	35	109,413
Dances	149	282,079
Driving Range, Tennis	297	1,116,236
Fishing Pier	81	53,494
Gardens	73	738,190
Golf	3,123	17,069,059
Gyms, Spas, Body Bldg. & Fitness	183	337,941
Horse Racing, Shows & Rides	27	24,586
Itinerant Shows	64	646,394
Miniature Golf Course	383	1,074,325
Miniature Raceway (Go-Karts)	46	338,511
Miscellaneous	3,041	9,096,909
Night Clubs	856	1,044,838
Promoter	269	3,887,296
Skating	291	370,812
Sight Seeing Attractions	121	389,179
Swimming	150	328,204
Theaters	711	4,627,191
Trampolines	173	1,181,125
Total	**11,993**	**$54,694,142**

PROPERTY TAX

AIRLINE PROPERTY TAX

All airline companies operating in the State must file a property tax return with the SCDOR on or before April 15 in each year for the preceding calendar or fiscal year of their flight equipment.

Enacted	1976
Statute	§12-37-2410 - §12-37-2490, §55-5-280
Rate	Average statewide millage
Distribution	State General Fund and State Aviation Fund

$6,870,479
FY25 Collections

BUSINESS PERSONAL PROPERTY TAX

Business Personal Property Tax (BPP) is a tax on the furniture, fixtures, and equipment that are owned and used in a business. Any assets that are claimed on the business' income taxes should be reported on the BPP return. An assessed value is then sent to the county where the business is located.

Enacted	1962
Statute	§12-37-710
Rate	Local millage
Distribution	Local Governments

Collected by Local Governments

PRIVATE CARLINE PROPERTY TAX

Carline Property Tax is a tax on the railcars pulled behind a train engine. The tax is based on the miles a railcar travels through South Carolina and the fair market value of the cars.

Enacted	1976
Statute	§12-37-2110 to §12-37-2190
Rate	Average statewide millage
Distribution	State General Fund

$7,147,252
FY25 Collections

ASSESSED PROPERTY BY SCHOOL DISTRICT

BASED ON 2024 VALUES

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
ABBEVILLE	56,857,993.00	13,544,797.00	836,601.59	5,758,060.00	9,613,680.00	1,542,244.00	2,324,399.30	90,477,774.89
AIKEN	688,146,224.00	142,424,715.00	44,563,657.00	54,466,147.00	91,134,750.00	33,294,660.00	4,212,980.00	1,058,243,133.00
ALLENDALE	9,501,890.00	2,499,455.00	0.00	8,894,570.00	5,607,440.00	500,879.96	553,579.95	27,557,814.91
ANDERSON 1	244,917,540.00	47,153,225.00	54,129,350.00	14,347,981.00	19,506,460.00	10,117,880.00	420,500.00	390,592,936.00
ANDERSON 2	56,732,910.00	13,040,200.00	909,660.00	5,312,756.00	15,187,030.00	2,260,680.00	129,151.00	93,572,387.00
ANDERSON 3	34,250,690.00	8,380,598.00	15,163,060.00	6,102,845.00	12,195,280.00	1,098,310.00	89,367.00	77,280,150.00
ANDERSON 4	140,103,600.00	22,412,385.00	25,330,220.00	11,201,592.00	9,272,300.00	2,858,590.00	233,546.00	211,412,233.00
ANDERSON 5	342,981,720.00	61,485,706.00	32,378,730.00	16,733,950.00	26,248,290.00	19,790,890.00	683,967.00	500,303,253.00
BAMBERG	20,423,030.00	5,099,199.00	37,778.00	1,529,160.00	7,380,660.00	1,623,780.54	0.00	36,093,607.54
BARNWELL	35,289,850.00	10,369,022.00	7,633,206.00	4,049,458.00	9,074,980.00	2,196,674.00	1,418,203.00	70,031,393.00
BEAUFORT	2,233,402,090.00	228,160,460.00	11,635,645.00	4,278,670.00	68,268,970.00	43,729,090.00	3,744,000.00	2,593,218,925.00
BERKELEY	1,772,055,857.00	224,374,600.00	247,376,525.00	50,984,247.00	107,721,750.00	29,796,450.00	9,284,016.00	2,441,593,445.00
CALHOUN	43,721,150.00	12,549,773.00	24,420,898.00	10,681,530.00	14,087,970.00	2,500,680.00	2,110,000.00	110,072,001.00
CHARLESTON	4,740,127,727.00	444,556,789.00	154,665,157.00	33,743,212.00	156,785,940.00	108,264,440.00	7,927,304.00	5,646,070,569.00
CHEROKEE	136,901,295.00	29,564,906.00	35,826,321.00	33,836,194.00	40,300,950.00	8,192,820.00	3,118,850.00	287,741,336.00
CHESTER	79,656,980.00	17,248,003.00	11,923,560.00	33,527,650.00	27,578,050.00	4,977,830.00	1,980,956.00	176,893,029.00
CHESTERFIELD	79,956,010.00	22,162,501.00	11,401,215.00	25,695,510.00	16,904,110.00	6,610,060.00	1,633,770.00	164,363,176.00
CLARENDON CNTY	95,852,730.00	20,966,151.00	2,985,743.00	2,487,193.00	8,959,390.00	3,162,360.00	2,183,298.00	136,596,865.00
COLLETON	184,376,540.00	24,552,157.00	537,818.00	4,576,471.00	19,030,610.00	5,849,790.00	0.00	238,923,386.00
DARLINGTON	138,248,450.00	37,512,036.00	23,567,812.00	22,989,900.00	111,595,997.00	7,268,430.00	0.00	341,182,625.00
DILLON 3	13,599,720.00	3,514,176.00	5,083,829.00	1,711,970.00	3,337,520.00	3,765,092.00	540,366.00	31,552,673.00
DILLON 4	39,715,200.00	9,881,176.00	1,271,203.00	1,880,980.00	8,295,720.00	2,625,087.00	1,781,190.00	65,450,556.00
DORCHESTER 2	735,199,820.00	95,430,682.00	24,821,730.00	15,707,860.00	27,063,070.00	11,401,518.00	2,279,278.00	911,903,958.00
DORCHESTER 4	56,978,460.00	10,792,759.00	21,176,250.00	16,726,860.00	16,683,350.00	2,063,700.00	85,010.00	124,506,389.00
EDGEFIELD	72,150,720.00	21,660,070.00	4,946,870.00	8,536,230.00	12,042,220.00	2,484,680.00	2,492,123.00	124,312,913.00
FAIRFIELD	57,028,167.00	13,218,456.00	0.00	4,739,620.00	94,129,640.00	2,323,300.00	2,431,793.00	173,870,976.00
FLORENCE 1	389,279,552.00	70,477,737.00	63,643,367.00	28,369,403.00	34,543,290.00	19,800,257.00	4,276,060.00	610,389,666.00
FLORENCE 2	11,280,695.00	3,470,380.00	157,307.00	401,869.00	2,186,420.00	223,800.00	133,545.00	17,854,016.00
FLORENCE 3	35,095,535.00	9,860,975.00	3,132,623.00	12,176,067.00	4,827,160.00	1,910,712.00	406,444.00	67,409,516.00
FLORENCE 5	10,330,872.00	3,328,600.00	445,403.00	1,547,140.00	1,257,930.00	500,430.00	116,247.00	17,526,622.00
GEORGETOWN	578,647,611.00	62,294,754.00	16,723,243.00	25,132,770.00	11,775,230.00	12,112,330.00	4,658,010.00	711,343,948.00
GREENVILLE	2,804,292,330.00	421,336,790.00	216,250,577.00	136,866,077.00	131,087,630.00	133,787,900.00	19,366,655.00	3,862,987,959.00
GREENWOOD 50	139,780,174.00	28,098,803.00	49,681,746.00	12,178,700.00	19,132,510.00	10,391,666.00	641,407.00	259,905,006.00
GREENWOOD 51	9,984,972.00	3,309,916.00	737,060.66	1,419,387.00	2,470,280.00	256,560.00	119,956.80	18,298,132.46
GREENWOOD 52	11,744,414.00	6,291,952.00	39,118,031.00	4,808,070.00	4,121,500.00	2,263,900.00	86,449.79	68,434,316.79
HAMPTON	33,283,720.00	8,440,448.00	2,727,614.00	3,822,130.00	12,518,530.00	2,497,860.00	1,485,541.00	64,775,843.00
HORRY	3,411,079,910.00	454,383,350.00	102,231,008.00	15,981,260.00	50,900,990.00	57,986,773.00	16,990,646.00	4,109,553,937.00
JASPER	192,810,610.00	35,307,530.00	20,190,917.00	3,218,980.00	26,889,680.00	8,984,470.00	0.00	287,402,187.00
KERSHAW	221,729,535.00	52,478,942.00	17,860,560.00	21,543,030.00	25,324,160.00	7,589,510.00	0.00	346,525,737.00
LANCASTER	514,604,010.00	74,531,540.00	36,122,193.00	12,968,927.00	26,140,140.00	9,637,490.00	2,559,292.00	676,563,592.00
LAURENS 55	89,223,720.00	23,981,452.00	15,436,005.00	3,961,431.00	13,346,770.00	4,226,800.00	1,329,050.00	151,505,228.00
LAURENS 56	45,200,130.00	10,316,571.00	9,517,398.00	4,953,002.00	9,538,830.00	2,368,770.00	680,650.00	82,575,351.00
LEE	23,928,800.00	6,643,611.00	1,121,297.00	4,131,320.00	6,879,160.00	2,168,040.00	0.00	44,872,228.00
LEXINGTON 1	588,578,225.00	120,112,108.00	19,473,507.00	27,339,960.00	57,444,300.00	19,117,220.00	2,834,952.00	834,900,272.00
LEXINGTON 2	224,350,281.00	50,960,813.00	33,830,328.00	23,800,310.00	30,497,830.00	22,912,140.00	1,382,404.00	387,734,106.00

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
LEXINGTON 3	44,426,486.00	9,491,197.00	729,378.00	5,211,760.00	7,182,480.00	2,072,620.00	399,655.00	69,513,576.00
LEXINGTON 4	29,293,300.00	9,101,668.00	1,231,483.00	3,333,750.00	6,117,720.00	1,140,800.00	171,118.00	50,389,839.00
LEXINGTON 5	546,243,670.00	90,747,657.00	3,986,413.00	9,422,760.00	50,448,130.00	14,505,000.00	2,219,199.00	717,572,829.00
MARION CNTY	57,478,491.00	13,499,000.00	2,042,920.00	3,898,497.00	10,933,740.00	3,096,720.00	2,465,451.00	93,414,819.00
MARLBORO	41,458,940.00	10,629,898.00	7,464,180.00	13,579,820.00	11,027,560.00	3,133,563.64	2,029,298.00	89,323,259.64
MCCORMICK	45,463,930.00	8,311,829.00	0.00	122,570.00	5,568,310.00	661,250.00	457,282.88	60,585,171.88
NEWBERRY	120,515,200.00	26,517,656.00	11,959,902.00	19,766,700.00	19,667,690.00	5,677,830.00	2,881,150.00	206,986,128.00
OCONEE	455,836,190.00	74,063,180.00	28,138,722.00	13,108,439.00	205,274,450.00	9,440,848.00	10,329,500.00	796,191,329.00
ORANGEBURG	227,149,376.00	44,921,467.00	17,556,824.00	37,786,040.00	51,956,610.00	10,780,656.85	6,240.06	390,157,213.91
PICKENS	588,056,028.00	88,079,756.00	19,321,664.00	22,569,214.00	57,249,190.00	18,241,780.00	8,497,036.00	802,014,668.00
RICHLAND 1	792,672,480.00	115,730,065.00	45,942,941.00	51,599,053.00	115,231,590.00	47,266,590.00	2,932,199.00	1,171,374,918.00
RICHLAND 2	609,953,670.00	99,245,620.00	16,392,172.00	17,462,976.00	31,543,000.00	21,179,040.00	1,924,510.00	797,700,988.00
SALUDA	41,520,920.00	11,340,893.00	336,368.00	5,929,090.00	6,144,770.00	1,234,880.00	1,894,938.00	68,401,859.00
SPARTANBURG 1	140,597,413.00	24,843,132.00	813,658.00	3,820,860.00	12,130,050.00	3,620,510.00	934,050.00	186,759,673.00
SPARTANBURG 2	300,795,319.00	47,508,411.00	11,245,810.00	21,229,200.00	14,644,100.00	8,678,040.00	2,486,914.00	406,587,794.00
SPARTANBURG 3	44,246,927.00	9,734,850.00	7,955,877.00	25,393,280.00	8,610,660.00	6,301,370.00	467,597.00	102,710,561.00
SPARTANBURG 4	66,252,746.00	12,416,355.00	6,917,577.00	9,271,500.00	9,548,220.00	2,699,870.00	510,677.00	107,616,945.00
SPARTANBURG 5	333,797,620.00	49,527,046.00	201,453,750.00	72,203,100.00	16,789,740.00	23,438,340.00	6,702,257.00	703,911,853.00
SPARTANBURG 6	304,622,420.00	43,574,480.00	61,952,502.00	51,233,990.00	25,003,830.00	25,402,770.00	2,556,515.00	514,346,507.00
SPARTANBURG 7	224,425,790.00	26,890,847.00	20,825,691.00	18,948,780.00	22,624,740.00	17,748,865.00	1,424,024.00	332,888,737.00
SUMTER	259,674,080.00	57,857,445.00	18,991,660.00	18,641,570.00	27,117,020.00	17,077,790.00	987,090.00	400,346,655.00
UNION	39,328,102.00	11,741,907.00	19,804,316.00	8,920,260.00	11,644,920.00	2,913,517.00	2,407,688.00	96,760,710.00
WILLIAMSBURG	52,276,350.00	15,699,765.00	25,621,302.00	3,779,140.00	13,111,600.00	3,127,310.00	2,635,598.00	116,251,065.00
YORK 1	102,618,119.00	23,292,484.00	2,943,525.00	10,215,570.00	15,464,462.00	3,126,840.00	359,667.00	158,020,667.00
YORK 2	253,794,561.00	44,937,072.00	1,518,496.00	4,823,920.00	168,118,450.00	3,723,195.00	1,028,235.00	477,943,929.00
YORK 3	491,827,283.00	78,639,758.00	41,494,043.00	27,022,472.00	22,299,891.00	23,215,290.00	1,696,926.00	686,195,663.00
YORK 4	543,935,802.00	78,015,070.00	36,255,178.00	16,126,840.00	19,975,512.00	17,729,395.00	1,333,588.00	713,371,385.00
Total	**28,201,662,672.00**	**4,114,538,777.00**	**2,023,919,375.25**	**1,240,541,600.00**	**2,374,316,902.00**	**936,271,223.99**	**170,463,359.78**	**39,061,713,910.02**

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:

Alcohol Liquors Cooking License:	$250 every two years
Liquor Manufacturer License:	$50,200 every two years
Registered Producer Certificate of Registration:	$400 every two years
Producer Representative 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 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
Special Non-profit Event License:	$40 per license
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%

Enacted	1935
Statute	Title 61, Title 12 Chapter 33
Rate	See Above
Distribution	State General Fund Local Option Permits – Local Governments Liquor by the Drink (11%) Counties

$134,344,596

FY25 Collections

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/Importer Permit:	$400 every two years
Beer and Wine Wholesale License:	$2,200 every two years
Brewery Permit:	$400 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 Premise Beer & Wine Permit:	$2,200 every two years
Seven-day On Premise 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
Brewpub per gallon	$0.77

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

Enacted	1933
Statute	Title 61, Title 12 Chapter 21
Rate	See Above
Distribution	State General Fund Local Option Permits – Local Governments

$110,669,774

FY25 Collections

LOCAL OPTION PERMIT FOR
SUNDAY BEER, WINE & ALCOHOLIC BEVERAGE SALES

Effective as of November 2024

County	7 Day Liquor by the Drink (LOP)	7 Day On Premise Beer & Wine (P07)	7 Day Off Premise Beer & Wine (P7B)
Abbeville	Yes	Yes	Yes
Allendale	Yes	Yes	Yes
Anderson	Yes	Yes	Yes
Bamberg	Yes	Yes	Yes
Beaufort	Yes	Yes	Yes
Berkeley	Yes	Yes	Yes
Calhoun	Yes	Yes	Yes
Charleston	Yes	Yes	Yes
Chester	Yes	Yes	Yes
Chesterfield	Yes	Yes	Yes
Clarendon	Yes	Yes	Yes
Colleton	Yes	Yes	Yes
Darlington	Yes	Yes	Yes
Dillon	Yes	Yes	Yes
Dorchester	Yes	Yes	Yes
Edgefield	Yes	Yes	Yes
Fairfield	Yes	Yes	Yes
Florence	Yes	Yes	Yes
Georgetown	Yes	Yes	Yes
Greenville	Yes	Yes	Yes
Greenwood	Yes	Yes	Yes
Horry	Yes	Yes	Yes
Jasper	Yes	Yes	Yes
Kershaw	Yes	Yes	Yes
Lancaster	Yes	Yes	Yes
Laurens	Yes	Yes	Yes
Lee	Yes	Yes	Yes
Lexington	Yes	Yes	Yes
Marion	Yes	Yes	Yes
Marlboro	Yes	Yes	Yes
McCormick	Yes	Yes	Yes
Newberry	Yes	Yes	Yes
Oconee	Yes	Yes	Yes
Orangeburg	Yes	Yes	Yes
Pickens	Yes	Yes	Yes
Richland	Yes	Yes	Yes
Saluda	Yes	Yes	Yes
Spartanburg	Yes	Yes	Yes
Sumter	No	No	Yes
Union	Yes	Yes	Yes
Williamsburg	Yes	Yes	Yes
York	Yes	Yes	Yes
Cities			
Aiken	Yes	Yes	Yes
Gaffney	Yes	Yes	Yes
New Ellenton	Yes	Yes	Yes
North Augusta	Yes	Yes	Yes
Sumter	Yes	Yes	Yes
Wagener	Yes	Yes	Yes
Yemassee	Yes	Yes	Yes

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. A retailer owes no tax if tobacco products are purchased from a licensed South Carolina distributor.

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.

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

Cigarette Surtax:

$0.50 per pack

Enacted	1923
Statute	§12-21-610 to §12-21-810
Rate	See Above
Distribution	State General Fund - $0.07 Surtax - $0.50 SCDHEC, SCDHHS Medical University of SC

$113,639,007

FY25 Collections

COLLECTIONS BY MONTH – FY25

Month	Cigarettes	Cigarette Surtax	Other Tobacco Products
Jul – 24	$1,080,818	$7,720,129	$1,189,279
Aug – 24	$1,109,021	$8,010,320	$1,177,827
Sep – 24	$982,214	$7,117,607	$1,239,826
Oct – 24	$1,205,527	$8,715,681	$1,144,157
Nov – 24	$995,839	$7,196,842	$1,244,799
Dec – 24	$1,016,213	$7,379,287	$1,261,393
Jan – 25	$841,361	$6,098,087	$1,264,569
Feb – 25	$953,929	$6,896,551	$1,075,922
Mar – 25	$954,981	$6,903,133	$1,086,891
Apr – 25	$855,389	$6,191,015	$1,200,476
May – 25	$1,088,546	$7,871,339	$1,212,968
Jun – 25	$982,349	$7,119,319	$1,255,406
Total	**$12,066,186**	**$87,219,309**	**$14,353,512**

OTHER TAXES AND LICENSES

BANK TAX

Any person engaging 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.

Enacted	1937
Statute	§12-11-10 to §12-11-60
Rate	4.5% of entire net income
Distribution	State General Fund

$90,873,576

FY25 Collections

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.

License Type	*License Fee*	*Entrance Fee*
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.

Enacted	1982
Statute	§12-21-3910 to §12-21-4300
Rate	$0.10 (Class B)
Per $ of face value	$0.04 (Class C)
per Bingo card sold	$0.05 (Class F)
Distribution	State General Fund, Bingo Charities, Division on Aging, SCPRT, Commission on Minority Affairs

$6,325,273

FY25 Collections

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 license fee is equivalent to the highest fee for any machines owned or operated. Only one license is required no matter how many machines are owned or operated. The license is renewable on June 1 and expires May 31 two years later.

Enacted	1939
Statute	§12-21-2720 to §12-21-2750
Rate	See statute
Distribution	State General Fund

$1,278,127

FY25 Collections

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.

Enacted	1923
Statute	§12-24-10 to §12-24-150
Rate	See statute
Distribution	$1.00 - State General Fund $0.10 – Heritage Land Trust $0.20 – SC Housing Trust Fund $0.55 – County General Fund

$163,281,471

FY25 Collections

DEED RECORDING FEE COLLECTIONS BY COUNTY – FY25

County	Tax Collections	County	Tax Collections
Abbeville	$289,831	Greenwood	$988,928
Aiken	$3,737,002	Hampton	$147,961
Allendale	$53,122	Horry	$19,608,240
Anderson	$4,359,159	Jasper	$3,028,682
Bamberg	$125,796	Kershaw	$1,241,663
Barnwell	$158,534	Lancaster	$3,214,700
Beaufort	$13,562,639	Laurens	$1,269,272
Berkeley	$11,068,698	Lee	$79,898
Calhoun	$148,624	Lexington	$6,645,034
Charleston	$26,352,271	Marion	$207,151
Cherokee	$688,911	Marlboro	$111,959
Chester	$581,917	McCormick	$316,418
Chesterfield	$408,538	Newberry	$499,157
Clarendon	$585,751	Oconee	$2,331,342
Colleton	$801,777	Orangeburg	$1,117,935
Darlington	$537,630	Pickens	$3,896,221
Dillon	$279,420	Richland	$8,660,970
Dorchester	$5,167,049	Saluda	$188,357
Edgefield	$420,507	Spartanburg	$9,720,065
Fairfield	$279,170	Sumter	$1,271,251
Florence	$1,921,067	Union	$425,820
Georgetown	$2,432,203	Williamsburg	$523,757
Greenville	$15,774,902	York	$8,052,173
		State Total:	**$163,281,471**

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.

Enacted	1995
Statute	§44-56-410 to §44-56-495
Rate	See statute
Distribution	Special fund for environmental clean-up from dry cleaning operations

$750,654
FY25 Collections

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 the 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.

Enacted	1931
Statute	§12-23-10 to §12-23-130 §12-28-2915
Rate	$0.0005
Distribution	First $20 million to Department of Commerce Excess over $20 million to Department of Transportation

$31,113,551
FY25 Collections

EMERGENCY SERVICE USER FEE

The 911 charge is imposed with respect to commercial mobile radio service (CMRS) connection and prepaid wireless retail transaction and is paid to the SCDOR.

CMRS 911 User Fee: 911 charges may be imposed to fund an emergency telephone system (i.e., "911" systems) with respect to the public telephone system and commercial mobile radio service. 911 charges that are imposed on the public telephone system are paid directly to the local government. However, 911 charges imposed on commercial mobile radio service ("CMRS"), prepaid wireless telecommunications services, and "Voice over Internet Protocol" ("VoIP") are paid to the SCDOR.

Prepaid Wireless 911 Charge: A prepaid wireless 911 charge is levied on each prepaid wireless retail transaction occurring in South Carolina. The charge is equal to the average commercial mobile radio service 911 charge. Prepaid wireless sellers must collect the charge from their customers. The seller must disclose the amount of the charge. The charge may be separately stated on an invoice, receipt, or other similar document provided to the customer or the seller may use other means. The prepaid wireless 911 charge paid by the consumer is not subject to any tax, fee, prepaid wireless 911 charge or other charge imposed by this state, any of its political subdivisions, or any intergovernmental agency.

Enacted	1931
Statute	Chapter 47 of Title 23
Rate	See statute
Distribution	39.8% - 911 System Operations 58.2% - System Maintenance 2% - Independent Auditor

$41,363,090

FY25 Collections

EMERGENCY SERVICE USER FEE

Universal Service Fund Charge: Code Section 58-9-280(E) requires telecommunications companies to collect charges from their customers and to contribute them to a Universal Service Fund (USF) in order to provide basic local exchange telephone service at affordable rates and to assist with alignment of prices and recovery of costs to carriers of last resort. The SCDOR must issue an assessment and collect fund contributions from any telecommunications company that does not have a certificate issued by the Public Service Commission (PSC). The Office of Regulatory Staff (ORS) must certify to the Department the USF factor and the amounts to be assessed. Telecommunications companies that have certificates issued by the PSC must continue to remit their contributions to ORS.

Prepaid wireless sellers must collect USF contributions from consumers for prepaid wireless communications services. This fixed per-transaction fee is established annually by ORS. Prepaid wireless sellers must collect the USF contribution on each retail transaction occurring in South Carolina.

Prepaid wireless sellers may retain 3% of the gross USF contribution as an administrative fee.

Dual Party Relay Charge: Code Section 58-9-2530 authorizes the Public Service Commission (PSC) to require local exchange carriers to collect and remit a dual party relay charge. The PSC may require each local exchange provider, Commercial Mobile Radio Service (CMRS) provider, Voice over Internet Protocol (VoIP) service provider and prepaid wireless seller to impose a dual party relay charge not to exceed 10 cents (reduced from 25 cents). The charge will fund a dual party relay system that allows deaf, hearing or speech impaired users to communicate with an intermediary who orally relays the message or request to a third party.

No other tax, fee, surcharge, or other charge for dual party relay system funding may be imposed by any state entity.

Rules are provided for sourcing transactions, limiting the number of charges in certain instances, and addressing situations where services overlap.

Enacted	2017
Statute	§58-9-280(E), §58-9-2530
Rate	See Statue
Distribution	Office of Regulatory Staff

$22,071,150

FY25 Collections

FOREST RENEWAL FEE

The Forest Renewal Fee is assessed on all primary forest products harvested from South Carolina and is paid by the processor of primary forest products. Processors are required to maintain product records for three fiscal years.

Enacted	1922
Statute	§48-28-10 to 48-28-100 §48-30-10 to 48-30-80
Rate	See statute
Distribution	Forest Renewal Fund

$916,524

FY25 Collections

INDIGENT CARE ASSESSMENT TAX

Every hospital licensed as a general hospital by the Department of Health and Environmental Control (DHEC) pays the Indigent Care Assessment Tax. The Department of Health and Human Services (DHHS) provides the information needed to administer and collect this tax.

Enacted	1989
Statute	§12-23-810 to 12-23-840
Rate	Based on the total expenditures of each hospital as a percentage of total hospital expenditures statewide
Distribution	Medicaid Expansion Fund

$981,260,322

FY25 Collections

MOTOR FUEL USER FEE

The Motor Fuel User Fee (commonly referred to as gas tax) of $0.28 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.

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.

Enacted	1922
Statute	§12-28-110 to12-28-2930
Rate	$0.2875/gallon
Distribution	$0.28 User Fee: DOT, DNR $0.005 Environmental Impact Fee: DHEC $0.0025 Petroleum Inspection Fee: DOT

$1,091,900,240
FY25 Collections

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.

Enacted	1951
Statute	§12-36-510
Rate	$20 or $50 at time of application
Distribution	State General Fund

$1,097,159
FY25 Collections

SAVINGS & LOAN TAX

Savings and loan 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. Associations are required to pay estimated tax.

Enacted	1957
Statute	§12-13-10 to 12-13-100
Rate	6% of net income
Distribution	State General Fund

$730,853
FY25 Collections

SOLID WASTE EXCISE TAX

Retailers of tires and batteries as well as 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.

Enacted	1991
Statute	§44-96-120 to 44-96-235
Rate	$0.08 / gallon oil $2.00 / tire $2.00 / battery $2.00 / white good
Distribution	Solid Waste Management Fund (Local Governments)

$13,375,213
FY25 Collections