
State of South Carolina
Department of Revenue
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC INFORMATION LETTER #99-2

SUBJECT: Job Tax Credit - County Rankings for 1999

DATE: February 5, 1999

SUPERSEDES: All previous documents and any oral directives in conflict herewith.

REFERENCE: S. C. Code Ann. Section 12-6-3360 (Supp. 1998)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1998)
SC Revenue Procedure #97-8

SCOPE: An Information Letter is a document issued for the purpose of disseminating general information or information concerning an administrative pronouncement.

Information Letters issued to disseminate general information have no precedential value and do not represent the official position of the Department. Information Letters designated as administrative pronouncements are official advisory opinions of the Department.

In accordance with Code Section 12-6-3360, the South Carolina Department of Revenue ranks South Carolina counties as least developed, under developed, moderately developed, and developed each year for computation of the new job tax credit.

The amount of credit that a business may receive for each job created is determined by the county where the business's facility is located. The amount of credit for each new job is \$4,500 in a least developed county, \$3,500 in an under developed county, \$2,500 in a moderately developed county, and \$1,500 in a developed county.

The following ranking of counties is effective for new jobs created in tax years which begin in 1999 where the job tax credit was first earned after 1995. For credits first earned prior to 1996, see Exhibit 1.

LEAST DEVELOPED	UNDER DEVELOPED	MODERATELY DEVELOPED	DEVELOPED
Abbeville	Charleston	Beaufort	Anderson
Aiken	Cherokee	Florence	Greenville
Allendale	Chesterfield	Greenwood	Horry
Bamberg	Darlington	Kershaw	Oconee
Barnwell	Dorchester	Lancaster	Pickens
Berkeley	Georgetown	Lexington	Richland
Calhoun	Jasper	Newberry	Spartanburg
Chester	Laurens		York
Clarendon	Saluda		
Colleton	Sumter		
Dillon			
Edgefield			
Fairfield			
Hampton			
Lee			
Marion			
Marlboro			
McCormick			
Orangeburg			
Union			
Williamsburg			

Exhibit 1

In accordance with Code Section 12-6-3360, prior to its amendment in 1996, the South Carolina Department of Revenue ranks South Carolina counties as less developed, moderately developed, and developed each year for computation of the new job tax credit for new jobs created before 1995 and increases in such jobs.

The amount of credit that a business may receive for each job created is determined by the county where the business's facility is located. The amount of credit for each new job is \$1,000 in a less developed county, \$600 in a moderately developed county, and \$300 in a developed county.

The following ranking of counties is effective for new jobs created in tax years which begin in 1999 where the credit was first earned prior to 1996:

LESS DEVELOPED	MODERATELY DEVELOPED	DEVELOPED
Abbeville	Barnwell	Aiken
Allendale	Berkeley	Anderson
Bamberg	Cherokee	Beaufort
Calhoun	Chesterfield	Charleston
Chester	Colleton	Dorchester
Clarendon	Darlington	Greenville
Dillon	Florence	Greenwood
Edgefield	Kershaw	Horry
Fairfield	Lancaster	Laurens
Georgetown	Newberry	Lexington
Hampton	Sumter	Oconee
Jasper	Pickens	
Lee	Richland	
Marion	Spartanburg	
Marlboro	York	
McCormick		
Orangeburg		
Saluda		
Union		
Williamsburg		