

SOUTH CAROLINA



DEPARTMENT OF REVENUE

2019-2020 Annual Report

Henry McMaster
Governor

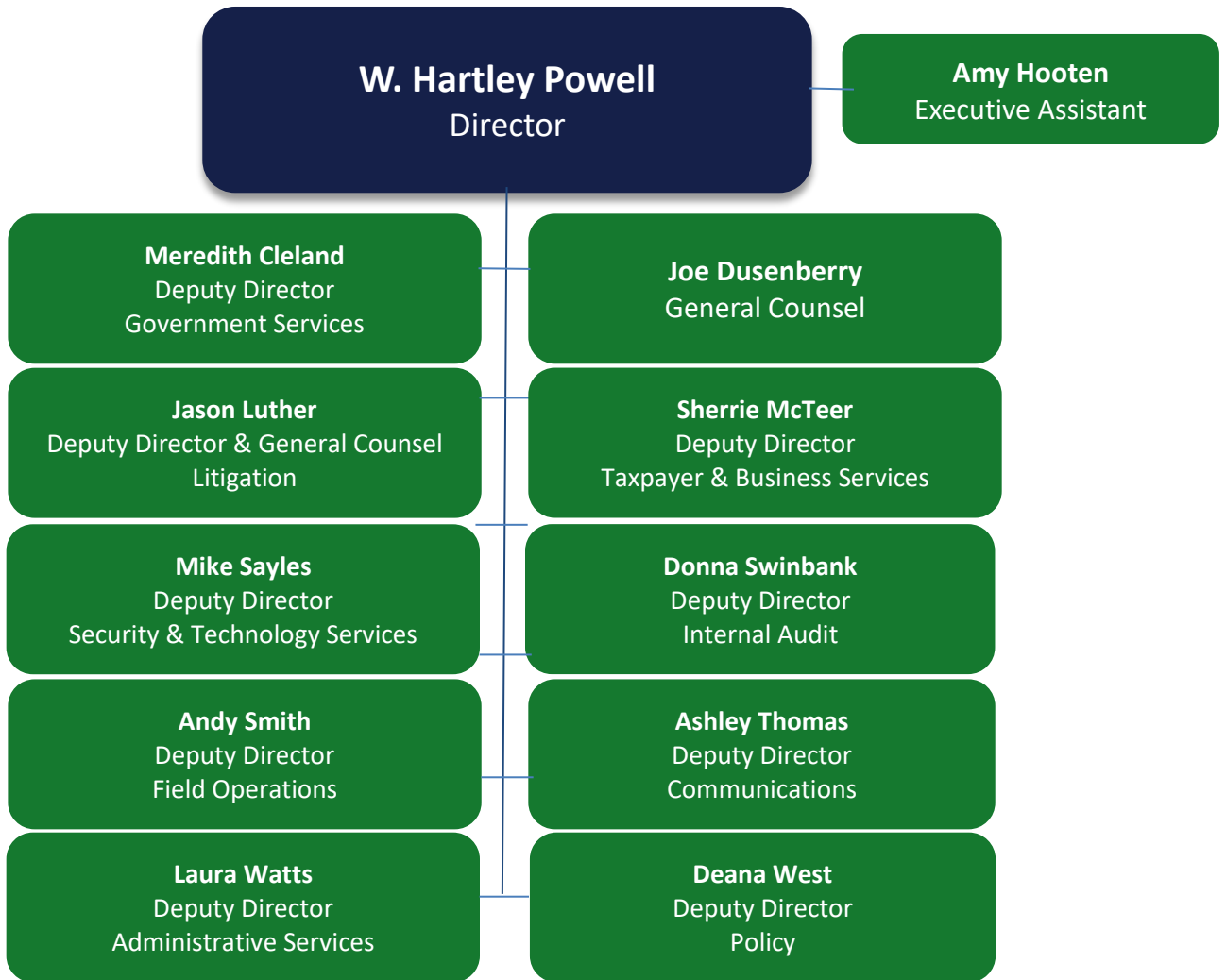
W. Hartley Powell
Director

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1. AGENCY OVERVIEW

SCDOR'S ORGANIZATIONAL STRUCTURE



STRATEGIC PLAN



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



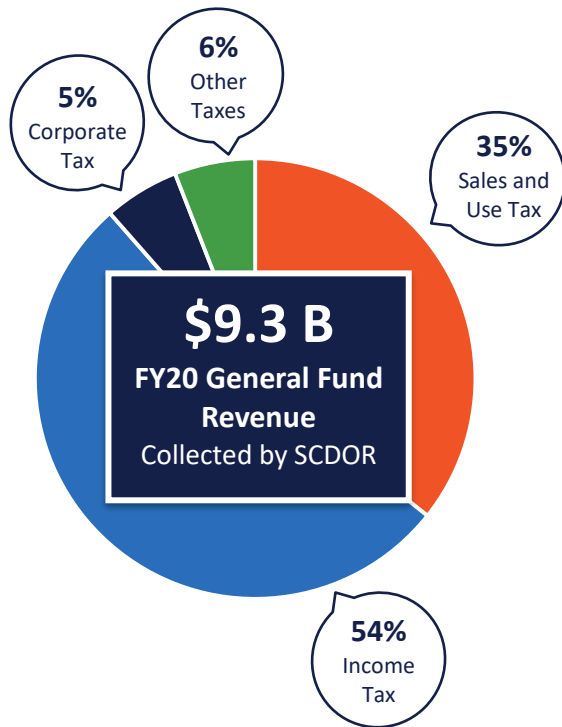
We strive to exemplify a culture that embodies:

- 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

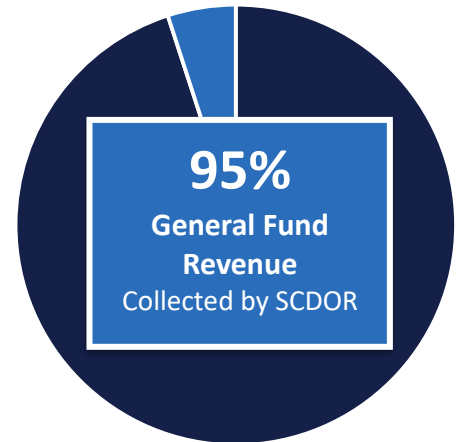
Funding a Better State

The SCDOR strives to facilitate optimal tax and regulatory compliance to fund approximately 95% of the General Fund, which provides education, health and social wellness, safety and other critical services to South Carolina citizens.



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.



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.



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

2. INDIVIDUAL INCOME TAX

South Carolina has a simplified income tax structure which follows the 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 U.S. State Comparison of personal income tax rates and brackets for Tax Year 2019, please see the following Tax Foundation publication: [Fiscal Fact No. 643: State Individual Income Tax Rates and Brackets for 2019](#)

Enacted:	1927
Statute:	Title 12, Chapter 6
Rate:	3% to 7%
Distribution:	State General Fund
FY20 Collections:	\$5,019,420,030

Note: The Tax Year 2019 collections represented in this section are the actual collections net of refunds for this tax type and includes gross revenue allocated to Property Tax Relief funds (PTRTF).

INDIVIDUAL INCOME TAX RETURNS BY COUNTY

Tax Year 2019

County	Number of Returns	Number of Dependents	State Taxable Income	State Income Tax Liability
ABBEVILLE	9,455	6,568	\$146,156,613	\$11,343,164
AIKEN	70,407	42,017	1,870,652,745	111,182,862
ALLEDALE	3,005	2,167	22,189,752	2,290,054
ANDERSON	85,630	55,308	2,555,200,249	186,578,550
BAMBERG	4,902	3,386	64,342,953	5,337,987
BARNWELL	7,629	5,481	123,555,843	8,768,417
BEAUFORT	79,585	36,892	2,923,856,331	213,149,043
BERKELEY	94,394	59,523	2,895,063,847	195,342,480
CALHOUN	6,045	3,745	114,604,528	9,700,881
CHARLESTON	182,536	89,257	7,029,638,013	592,381,700
CHEROKEE	22,742	15,289	365,478,354	24,799,067
CHESTER	13,304	9,062	232,335,275	14,838,692
CHESTERFIELD	17,018	11,735	249,142,338	16,202,898
CLARENDON	12,549	8,077	138,528,297	12,943,870
COLLETON	16,365	10,508	235,965,585	19,372,005
DARLINGTON	27,140	18,519	534,187,829	40,107,045
DILLON	11,399	9,262	114,631,404	9,306,061
DORCHESTER	69,298	44,513	1,889,039,080	128,014,757
EDGEFIELD	9,934	6,491	262,554,663	14,008,259
FAIRFIELD	9,463	5,693	157,247,900	11,405,637
FLORENCE	56,433	37,886	1,336,912,801	98,722,174
GEORGETOWN	28,473	14,592	773,789,901	60,333,553
GREENVILLE	226,479	137,171	8,392,807,895	614,441,490
GREENWOOD	27,704	18,322	528,135,011	40,698,831
HAMPTON	7,280	4,989	107,047,169	8,230,208
HORRY	158,551	71,868	2,727,842,926	221,668,853
JASPER	11,519	6,450	188,086,490	13,329,628
KERSHAW	27,849	17,847	632,827,998	44,620,519
LANCASTER	39,489	24,132	1,161,074,351	55,319,214
LAURENS	26,762	18,325	425,176,692	31,470,984
LEE	6,501	4,562	68,168,657	5,809,841
LEXINGTON	128,225	78,076	3,518,942,625	278,336,418
MARION	12,236	8,692	91,316,873	9,378,580
MARLBORO	9,732	7,157	87,581,176	6,524,612
MCCORMICK	3,650	1,605	56,275,291	3,807,313
NEWBERRY	16,017	10,185	213,313,391	22,700,013
OCONEE	32,431	17,453	880,697,474	61,004,000
ORANGEBURG	34,168	22,853	451,528,334	35,920,797
PICKENS	50,037	28,500	1,296,927,821	90,987,419
RICHLAND	170,378	101,738	4,965,013,683	346,216,714
SALUDA	7,511	5,097	123,678,708	9,542,371
SPARTANBURG	137,989	90,381	3,605,520,285	238,064,566
SUMTER	41,938	28,301	638,239,012	48,839,794
UNION	10,805	7,118	149,199,144	10,936,899
WILLIAMSBURG	11,620	8,099	110,677,004	9,914,675
YORK	119,022	78,919	4,567,691,223	206,461,393
OUT OF COUNTRY	3,331	576	60,758,520	3,771,601
OUT OF STATE	340,188	211,880	7,417,224,674	493,726,995
Total	2,499,118	1,506,267	\$66,500,826,728	\$4,697,852,884

INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY
Tax Year 2019

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	1,091,707	43.68	\$0	0
\$0.01-\$25	32,721	1.31	421,731	0.01
\$26-\$50	28,456	1.14	1,078,684	0.02
\$51-\$75	28,058	1.12	1,758,071	0.04
\$76-\$100	24,400	0.98	2,127,837	0.05
\$101-\$125	20,303	0.81	2,291,647	0.05
\$126-\$150	19,583	0.78	2,701,878	0.06
\$151-\$200	37,835	1.51	6,629,984	0.14
\$201-\$250	31,326	1.25	7,034,314	0.15
\$251-\$300	29,462	1.18	8,114,986	0.17
\$301-\$400	53,155	2.13	18,480,401	0.39
\$401-\$500	47,303	1.89	21,225,083	0.45
\$501-\$600	40,234	1.61	22,039,633	0.47
\$601-\$700	39,118	1.57	25,426,274	0.54
\$701-\$800	35,647	1.43	26,776,221	0.57
\$801-\$900	34,752	1.39	29,535,232	0.63
\$901-\$1,000	34,506	1.38	32,763,612	0.70
\$1,001-\$1,250	78,811	3.15	88,468,264	1.88
\$1,251-\$1,500	72,027	2.88	98,858,680	2.10
\$1,501-\$2,000	118,776	4.75	206,711,312	4.40
\$2,001-\$2,500	96,553	3.86	216,308,879	4.60
\$2,501-\$3,000	76,772	3.07	210,469,286	4.48
\$3,001-\$4,000	114,016	4.56	395,186,402	8.41
\$4,001-\$5,000	77,977	3.12	348,704,726	7.42
\$5,001-\$7,500	109,100	4.37	662,988,040	14.11
\$7,501-\$9,999	49,308	1.97	424,411,559	9.03
OVER \$10,000	77,212	3.09	1,837,340,148	39.11
Total	2,499,118	100.00	\$4,697,852,884	100.00

INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS

TAX YEAR 2019

State Taxable Income Class	Number of Returns	Number of Dependents	Total State Taxable Income	State Tax Amount	State Tax Credits	State Tax Liability
\$0	886,056	586,433	(\$14,108,315,132)	\$94,030,063	\$11,561,988	\$87,738,241
\$1-\$1,000	59,026	22,407	27,371,168	1,346,298	503,243	1,220,403
\$1,001-\$2,000	47,291	21,587	70,435,898	1,256,077	465,452	1,167,090
\$2,001-\$3,000	43,038	20,992	107,415,528	1,654,067	643,945	1,401,184
\$3,001-\$4,000	40,505	20,538	141,589,583	1,913,853	574,434	1,711,532
\$4,001-\$5,000	38,859	20,220	174,794,614	3,022,949	815,545	2,536,365
\$5,001-\$6,000	37,216	19,450	204,742,710	3,993,229	956,167	3,339,010
\$6,001-\$7,000	35,598	18,587	231,259,524	5,161,311	1,158,070	4,268,627
\$7,001-\$8,000	34,212	17,673	256,599,301	6,185,444	1,286,556	5,126,435
\$8,001-\$9,000	33,064	17,018	280,979,165	7,449,952	1,438,473	6,214,429
\$9,001-\$10,000	32,055	16,323	304,481,604	8,560,171	1,588,175	7,141,796
\$10,001-\$11,000	31,656	16,021	332,351,551	9,966,393	1,766,286	8,357,583
\$11,001-\$12,001	30,870	15,566	354,997,217	11,303,243	1,837,199	9,596,958
\$12,001-\$13,000	29,737	14,840	371,730,113	12,527,389	1,862,284	10,758,391
\$13,001-\$14,000	29,312	14,645	395,620,672	14,030,463	1,878,270	12,218,762
\$14,001-\$15,000	27,618	13,392	400,346,131	14,848,024	1,658,924	13,229,935
\$15,001-\$20,000	127,909	60,399	2,231,086,287	94,722,211	7,100,968	87,696,495
\$20,001-\$25,000	111,878	51,828	2,510,895,608	122,856,857	7,452,363	115,455,368
\$25,001-\$35,000	179,121	86,395	5,324,863,424	289,152,968	18,679,356	270,574,388
\$35,001-\$50,000	185,825	100,601	7,793,690,951	461,255,971	34,214,939	427,219,967
\$50,001-\$75,000	182,293	120,031	11,159,639,050	705,464,989	60,189,439	645,526,018
\$75,001-\$100,000	101,366	78,353	8,748,144,894	573,469,590	54,507,306	519,097,740
\$100,001-\$150,000	92,027	77,588	11,114,247,077	751,838,431	73,761,976	678,136,106
\$150,001-\$200,000	35,375	31,679	6,064,133,001	420,511,962	41,646,071	378,877,500
\$200,001-\$350,000	31,069	28,651	7,924,259,175	565,946,344	56,407,369	509,554,078
\$350,001-\$500,000	7,969	7,646	3,290,309,427	239,017,649	24,257,280	214,765,492
\$500,001-\$750,000	4,402	4,200	2,645,109,654	192,593,595	19,811,349	172,783,607
Over- \$750,000	3,771	3,204	8,148,048,533	587,120,244	84,984,853	502,139,384
Total	2,499,118	1,506,267	\$66,500,826,728	\$5,201,199,737	\$513,008,280	\$4,697,852,884

Note: Credits are non-refundable

INDIVIDUAL INCOME TAX RETURN STATISTICS

TAX YEAR 2019

All Returns Processed

Filing Status	Individual Income		Total
	Tax Returns	Amended	
Single	1,111,951	5,870	1,117,821
Head of Household	383,233	2,050	385,283
Married, Filing Jointly	910,082	7,177	917,259
Married, Filing Separately	76,944	438	77,382
Widow/Widower	1,361	12	1,373
Total	2,483,571	15,547	2,499,118

Refund Returns

Return Type	Number of Refunds Issued	Total Amount Issued*	Average Refund Amount*
Individual Income Tax Return	1,931,216	\$1,815,257,475	\$940
Amended	16,849	18,097,490	1,074
Total	1,948,065	\$1,833,354,965	\$942

*Prior to Debt Match

Use Tax Collections Reported on SC 1040

Number of Returns	15,040
Amount	\$1,286,576

INDIVIDUAL INCOME TAX CONTRIBUTIONS

TAX YEAR 2019

Type of Contribution	Number of Returns	Amount
Children's Trust	2,141	\$44,340.38
Donate Life South Carolina	1,155	17,779.84
Eldercare Trust	1,760	20,393.72
Endangered Wildlife	3,990	65,944.86
K-12 Public Education Program	2,199	54,488.14
SC Assoc. Habitat Affiliates	776	13,839.26
SC Conservative Bank	894	10,660.85
SC Dept. National Resources	2,263	34,701.99
SC Financial Literary	704	4,536.18
SC Law Enforcement Assistance	1,738	31,944.66
SC Litter Control Enforcement	1,289	11,598.00
SC Military Family Relief	2,040	33,506.35
SC School Readiness	1,259	19,379.76
SC State Forests	2,135	24,813.74
SC State Parks	3,506	61,792.98
SC Veteran's Trust	2,293	39,745.07
War Between States Heritage	669	5,829.45
Total	30,811	\$495,295.23

INDIVIDUAL INCOME TAX CREDITS

TAX YEAR 2019

Credit Claimed	Total Number of Credits	Total Amount of Credits (\$)
Abandoned Buildings Revitalization Credit	366	\$13,518,303
Accelerated Small Business Jobs Credit	159	1,319,158
Agribusiness Credit	***	***
Anhydrous Ammonia Additive Credit*	44	34,635
Alternative Fuel Property Credit	9	15,844
Alternative Motor Vehicle Credit	108	101,136
Angel Investor Credit	265	4,353,562
Apprenticeship Credit	56	319,302
Brownfields Cleanup Credit	108	681,971
Capital Investment Credit	310	2,794,604
Certified Historical Residential Structure	53	1,604,377
Certified Historical Structure Credit	168	8,912,483
Child and Dependent Care Credit	123,606	23,019,031
Classroom Teacher Expenses Credit*	9,758	2,419,324
Clean Energy Credit	40	124,749
Commercials Credit	***	***
Community Development Credit	96	1,222,067
Credit for Shareholders of S Corporation Banks	127	462,440
Drip/Trickle Irrigation Systems Credit	59	78,861
Earned Income Tax Credit	58,056	37,244,122
Employer Child Care Program Credit	33	122,409
Energy Efficient Manufactured Home Credit	65	74,320
Ethanol or Biodiesel Production Credit	***	***
Exceptional Needs Children Education Credit	352	4,074,612
Excess Insurance Premium Credit	2,365	2,387,107
Family Independence Payments Credit	33	24,544
Fire Sprinkler System Credit	***	***
Health Insurance Pool Credit	26	48,998
Industry Partnership Fund Credit	98	1,589,079
Milk Credit*	108	3,712,565
Minority Business Credit	38	313,117
Motor Fuel Credit*	79,862	3,435,974
New Jobs Credit	542	25,253,461
Nursing Home Credit	180	56,980
Parental Refundable Credit*	422	2,172,599
Port Cargo Volume Increase Credit	***	***
Premarital Preparation Course	28	1,700
Qualified Conservation Contribution Credit	185	4,833,585
Qualified Retirement Plan Contribution	152	226,682
Renewable Fuel Facility Credit	10	169,160
Research Expenses Credit	658	6,608,514

Residential Retrofit Credit	730	923,705
Retail Facilities Revitalization Credit	13	610,857
SC Quality Forum Credit	***	***
Scenic Rivers Credit	***	***
Small Business Jobs Credit	111	1,875,324
Solar Energy or Small Hydropower System Credit	6,033	17,377,765
Solar Energy Property Credit	292	1,416,218
Taxes Paid To Another State	113,339	329,454,716
Textiles Rehabilitation Credit	179	12,248,088
Tuition Tax Credit*	5,207	7,210,126
Two Wage Earner Credit	387,306	62,960,290
Venison For Charity Credit	10	3,985
Venture Capital Investment Credit	***	***
Water Resources Credit	21	10,754
Prior Year Carryover	1,305	59,189,874
TOTAL	793,117	\$647,263,362

Note: Figures are based on unaudited returns. Number of returns are for income tax returns processed for the 2019 tax year. 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.

** Refundable Tax Credit*

**** Indicates too few taxpayers to report*

DEBT SETOFF COLLECTIONS

TAX YEAR 2019

Agency	Number of Returns	Amount
AIKEN CTY COMMISSION ON ALCOHOL AND DRUG	13	\$2,300.50
AIKEN TECHNICAL COLLEGE	130	42,621.19
CENTRAL PIEDMONT COMMUNITY COLLEGE	26	10,756.17
CHARLESTON SOUTHERN UNIVERSITY	96	50,282.72
CLEMSON UNIV PEKINS LOANS	61	34,470.69
CLEMSON UNIV STUDENT ACCOUNT	322	179,233.05
COASTAL CAROLINA PERKINS	60	28,687.70
COASTAL CAROLINA UNIVERSITY	***	***
COLLEGE OF CHARLESTON STUDENT	125	61,349.89
CONNECTOR 2000 ASSOCIATION INC	895	23,284.65
CONVERSE COLLEGE SETOFF STUDENT	27	14,227.44
ERNEST E KENNEDY CENTER INC THE	118	31,367.89
FLOR DAR TEC STUDENT	880	298,421.69
FLOR DAR TECH PERKINS	***	***
FLORENCE COUNTY	267	58,026.36
FORREST JUNIOR COLLEGE	205	94,485.35
FRANCIS MARION UNIVERSITY	442	192,421.69
GASTON COLLEGE	***	***
GREENVILLE COUNTY SCHOOL	18	3,208.67
GREENVILLE WATER	1,792	260,346.22
GREENWOOD HOUSING AUTHORITY	17	4,899.43
COMMISSION ON ALCOHOL AND DRUG ABUSE GREENWOOD-EDGEFIELD-MCCORMICK-ABBEVILLE	***	***
HORRY GEORGETOWN TECHNICAL COLLEGE	1,337	437,184.99
HOUSING & REDEVELOPMENT AUTHORITY OF MARLBORO	***	***
HOUSING AUTHORITY OF ANDERSON	41	8,835.38
HOUSING AUTHORITY OF CHARLESTON	295	87,011.51
HOUSING AUTHORITY OF CHERAW	38	7,199.51
HOUSING AUTHORITY OF FLORENCE	72	15,989.29
HOUSING AUTHORITY OF HARTSVILLE	34	5,846.79
HOUSING AUTHORITY OF MARION THE	91	24,593.64
HOUSING AUTHORITY OF NORTH CHARLESTON	63	25,762.68
HOUSING AUTHORITY OF WOODRUFF	***	***
INTERNAL REVENUE SERVICE	11,333	6,955,673.51
LANCASTER COUNTY NATURAL GAS AUTHORITY F	50	6,092.31
LANDER UNIVERSITY	286	122,909.18
LEXINGTON COUNTY	***	***
LEXINGTON COUNTY SCHOOL DISTRICT NO 1	58	6,843.89
MEDICAL UNIVERSITY HOSPITAL AUTHORITY	12,174	5,462,197.04
MEDICAL UNIVERSITY OF SOUTH CAROLINA	26	16,177.44
MULLINS HOUSING AUTHORITY	29	8,835.95
MUNICIPAL ASSOCIATION OF SOUTH CAROLINA	13,110	3,164,561.59
OFFICE OF THE ADJUTANT GENERAL	12	6,455.29
ORANGEBURG CALHOUN TECHNICAL COLLEGE	584	154,845.30

DEBT SETOFF COLLECTIONS

TAX YEAR 2019

Agency	Number of Returns	Amount
PICKENS COUNTY COMMISSION ON ALCOHOL & D	59	12,002.40
PIEDMONT TECHNICAL COLLEGE	1,249	351,156.96
PRESBYTERIAN COLLEGE	21	9,231.66
ROWAN CABARRUS COMMUNITY COLLEGE	38	10,545.18
SC DEPT OF AGRICULTURE	***	***
SC DEPT OF DISABILITIES AND SPECIAL NEEDS	20	5,883.10
SC DEPT OF EMPLOYMENT AND WORKFORCE	7,136	2,249,055.75
SC DEPT OF EMPLOYMENT AND WORKFORCE INSURANCE	107	63,286.11
SC DEPT OF HEALTH AND ENVIRONMENTAL CONTROL	***	***
SC DEPT OF MENTAL HEALTH	3,303	1,192,702.11
SC DEPT OF MOTOR VEHICLE	455	70,640.13
SC DEPT OF NATURAL RESOURCES	***	***
SC DEPT OF PROBATION PAROLE AND PARDON	1424	378,533.83
SC DEPT OF REVENUE ENTERPRISE	60,687	19,610,456.34
SCDOR DEBT	37,808	16,968,158.15
SC DEPT OF SOCIAL SERVICES - CHILD SUPPORT	10,967	5,037,162.45
SC DEPT OF SOCIAL SERVICES FOOD STAMPS	806	171,542.24
SC DEPT OF TRANSPORTATION	761	109,709.31
SC HOUSE ETHICS COMMITTEE	12	3,941.00
SC PUBLIC EMPLOYEE BENEFIT AUTHORITY	56	48,486.25
SC REGIONAL HOUSING DEV	180	49,633.75
SC STATE HOUSING AUTHORITY	40	15,712.96
SOUTH CAROLINA ASSOCIATION OF COUNTIES	217,694	89,050,784.24
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	1,640	301,007.97
SOUTH CAROLINA STATE UNIVERSITY	630	316,354.95
SOUTH CAROLINA STUDENT LOAN CORPORATION	324	280,908.54
SOUTHERN WESLEYAN UNIVERSITY	***	***
SPARTANBURG COMMUNITY COLLEGE	1,132	337,467.54
STATE ETHICS COMMISSION	12	1,609.62
TRI COUNTY COMMISSION ON ALCOHOL AND DRUG	***	***
TRI COUNTY TECHNICAL CTR	66	6,861.20
TRIDENT TECHNICAL COLLEGE	505	234,632.22
USC	906	400,304.42
USC BEAUFORT	105	35,731.82
USC PERKINS	340	212,193.76
USC UPSTATE	601	304,214.64
WILLIAMSBURG TECHNICAL COLLEGE	119	35,416.08
WINTHROP TEACHING FELLOW GEAR	32	23,389.18
WINTHROP UNIVERSITY	433	158,715.98
YORK TECHNICAL COLLEGE	916	288,891.24
TOTALS	395,766	156,268,488.37

***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
Fiscal Year 2020 Credit Dollars Claimed:	\$73,648,794

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09/19	\$17,490,411	\$395,884	\$17,886,295
12/19	\$16,246,775	\$454,239	\$16,701,014
03/20	\$23,592,674	\$420,540	\$24,013,214
06/20	\$14,892,621	\$155,650	\$15,048,271
TOTAL	\$72,222,481	\$1,426,313	\$73,648,794

3. 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 U.S. State comparison of state corporate income tax rates and brackets for Tax Year 2019 please see the following Tax Foundation publication: [Fiscal Fact No. 692: State Corporate Income Tax Rates and Brackets for 2020](#)

Enacted:	1927
Statute:	12-6-530
Rate:	5%
Distribution:	State General Fund
FY20 Collections:	\$423,052,193

Note: The Fiscal Year 2020 collections represented in this section includes 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:	Chapter 20, Title 12, SC Code of Laws
Rate:	\$1 for each \$1,000 of capital stock and paid in surplus plus \$15. (Minimum \$25)
Distribution:	State General Fund
FY20 Collections:	\$130,867,571

CORPORATE INCOME TAX CREDITS

FISCAL YEAR 2020

Credits Earned	Number of Returns	Amount
TC- Column A CF From Previous Year		1,810,445,736
TC-2 Socio/Econ Disadvantage Small Business	***	***
TC-4 New Jobs*	407	81,427,647
TC-6 Infrastructure	5	1,421,959
TC-8 Corporate Headquarters	18	2,492,653
TC-11 Capital Investment	311	39,073,589
TC-12 Family Independence Payments	21	43,240
TC-14 Community Development	***	***
TC-17 Recycling Facility	***	***
TC-18 Research Expenses	717	103,128,873
TC-19 Gift of Land for Conservation	13	132,831
TC-20 Brownfields Cleanup	5	8,561
TC-21 Certified Historic Structure	9	1,036,316
TC-23 Textile Rehabilitation	11	1,617,583
TC-25 Motion Picture	***	***
TC-30 Port Cargo Volume Increase	18	89,677
TC-31 Retail Facilities Revitalization	***	***
TC-36 Industry Partnership Fund	***	***
TC-37 Whole Effluent Toxicity Testing	***	***
TC-38 Solar Energy System	32	1,461,716
TC-41 Renewable Fuel Facility	***	***
TC-45 Apprenticeship	6	535,398
TC-50 Biomass Resource	***	***
TC-55 Abandoned Buildings Revitalization	***	***
TC-57 Exceptional Needs Children Education	***	***
TC-59 Alternative Fuel Property	***	***
Health Insurance Pool	***	***
Infrastructure §12-20-105	5	523,968
Total Credits Earned plus CF from Previous Year		2,045,090,639
Expired Credits		(4,484,047)
Credits Utilized		(83,465,071)
Total Credit Carryforward**		1,957,141,521

*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 2020

*** 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 2020 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.

4. 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 six percent (6%). Counties may impose an additional one percent (1%) local sales tax if voters in that county approve the tax. Generally, all retail sales are subject to the sales 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 of the property. Businesses that regularly make non-taxed purchases from out of state report and pay the use tax on their monthly sales and use tax return. A use tax credit will be 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% plus local taxes
Distribution	66.7% to General Fund 16.7% to Education Improvement Act 16.7% to Homestead Exemption
FY20 General Fund Collections:	\$3,286,771,744

\$3,000 MAXIMUM TAXPAYER DISCOUNT
FISCAL YEAR 2020

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0 - \$500	62,019	\$5,523,179
\$500 - \$1,000	7,159	\$5,089,391
\$1,000 - \$1,500	3,375	\$4,128,815
\$1,500 - \$2,000	1,915	\$3,307,891
\$2,000 - \$2,500	1,205	\$2,697,658
\$2,500 - \$3,000	1,032	\$2,857,268
Over \$3,001*	4,026	\$12,484,399
Total	80,731	\$36,088,601

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

\$10,000 MAXIMUM TAXPAYER DISCOUNT
FISCAL YEAR 2020

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0 - \$500	***	\$461
\$2,000 - \$2,500	0	\$0
\$4,000 - \$5,000	0	\$0
\$5,000 - \$6,000	0	\$0
\$6,000 - \$7,000	0	\$0
\$10,000 and over	***	\$20,000
Total	3	\$20,461

****Indicates too few taxpayers to report*

GROSS AND NET TAXABLE SALES BY COUNTY

FISCAL YEAR 2020

County	Sales Accounts	Gross Sales	Total Net Taxable Sales
Abbeville	353	\$225,053,861	\$86,473,547
Aiken	2,490	\$3,483,730,543	\$1,393,244,965
Allendale	118	\$256,829,585	\$18,885,775
Anderson	3,587	\$5,993,108,547	\$1,900,406,344
Bamberg	221	\$229,548,494	\$57,837,273
Barnwell	354	\$235,745,234	\$111,395,424
Beaufort	4,220	\$5,238,834,223	\$2,909,411,248
Berkeley	3,146	\$9,166,701,334	\$2,183,018,985
Calhoun	233	\$224,913,717	\$44,747,518
Charleston	11,096	\$16,180,641,389	\$8,049,001,691
Cherokee	916	\$1,727,416,872	\$437,909,493
Chester	546	\$897,876,539	\$152,846,707
Chesterfield	676	\$909,262,644	\$231,923,720
Clarendon	548	\$478,233,335	\$165,830,165
Colleton	725	\$770,334,081	\$315,155,201
Darlington	1,151	\$1,242,071,299	\$391,330,853
Dillon	496	\$1,099,995,200	\$184,482,763
Dorchester	2,338	\$3,529,402,448	\$1,043,875,160
Edgefield	307	\$314,344,061	\$68,303,858
Fairfield	305	\$959,040,812	\$82,045,900
Florence	3,030	\$6,433,877,930	\$1,988,184,553
Georgetown	1,555	\$1,492,998,185	\$723,531,681
Greenville	11,592	\$18,880,352,803	\$7,847,605,409
Greenwood	1,235	\$2,422,474,697	\$693,916,496
Hampton	296	\$556,611,451	\$82,246,125
Horry	8,166	\$11,325,889,328	\$6,344,586,827
Jasper	574	\$1,439,374,882	\$428,239,840
Kershaw	1,089	\$1,327,754,591	\$412,421,611
Lancaster	1,364	\$1,879,711,435	\$678,133,158
Laurens	940	\$1,633,446,721	\$340,849,009
Lee	264	\$596,108,196	\$55,492,193
Lexington	6,015	\$14,323,325,617	\$4,781,778,764
Marion	533	\$470,435,636	\$188,647,223
Marlboro	390	\$412,590,912	\$105,656,847
McCormick	124	\$56,040,253	\$22,172,601
Newberry	709	\$1,103,513,138	\$290,987,044
Oconee	1,319	\$2,455,848,920	\$659,446,364
Orangeburg	1,671	\$3,069,292,057	\$743,427,506
Pickens	1,941	\$2,537,823,406	\$1,068,488,942
Richland	7,951	\$11,847,238,416	\$4,690,961,585
Saluda	254	\$167,092,425	\$44,763,114
Spartanburg	6,143	\$12,249,271,511	\$3,517,672,771
Sumter	1,624	\$2,323,080,306	\$844,866,114
Union	429	\$410,999,557	\$143,330,071
Williamsburg	542	\$586,417,056	\$194,726,614
York	4,690	\$7,181,875,648	\$3,081,095,938
Out of State	24,437	\$73,868,207,945	\$22,476,404,931
Grand Total	122,703	\$234,214,737,241	\$82,277,759,920

GROSS SALES BY CITY AND COUNTY
FISCAL YEAR 2020

City and County	Gross Sales
ABBEVILLE	
Abbeville	\$102,175,137
Calhoun Falls	\$22,293,459
Donalds	\$3,042,959
Due West	\$11,687,845
Honea Path	\$2,221,597
Lowndesville	\$565
Unincorporated	\$80,455,767
Ware Shoals	\$3,176,532
Total	\$225,053,861

City and County	Gross Sales
AIKEN	
Aiken	\$1,394,596,245
Burnettown	\$537,542
Jackson	\$11,333,565
Monetta	\$3,662,593
New Ellenton	\$27,628,476
North Augusta	\$539,451,019
Perry	\$1,620,269
Salley	\$1,068,104
Unincorporated	\$1,480,946,164
Wagener	\$22,230,060
Windsor	\$656,504
Total	\$3,483,730,543

City and County	Gross Sales
ALLENDALE	
Allendale	\$194,663,993
Fairfax	\$11,823,654
Sycamore	\$612,790
Unincorporated	\$49,729,148
Total	\$256,829,585

City and County	Gross Sales
ANDERSON	
Anderson	\$1,748,131,239
Belton	\$90,657,941
Clemson	\$1,681
Easley	\$2,839,982
Honea Path	\$68,549,557
Iva	\$22,687,659
Pelzer	\$48,044,997
Pendleton	\$68,799,661
Starr	\$3,775,137
Unincorporated	\$3,889,809,934
West Pelzer	\$7,777,743
Williamston	\$42,033,016
Total	\$5,993,108,547

City and County	Gross Sales
BAMBERG	
Bamberg	\$66,728,350
Denmark	\$42,959,662
Ehrhardt	\$8,404,757
Olar	\$717,521
Unincorporated	\$110,738,205
Total	\$229,548,494

City and County	Gross Sales
BARNWELL	
Barnwell	\$155,803,988
Blackville	\$13,423,705
Elko	\$593,494
Hilda	\$1,664,539
Kline	\$98,825
Snelling	\$232,597
Unincorporated	\$19,478,694
Williston	\$44,449,393
Total	\$235,745,234

City and County	Gross Sales
BEAUFORT	
Beaufort	\$1,148,650,816
Bluffton	\$829,844,258
Hilton Head Island	\$1,679,223,643
Port Royal	\$105,864,652
Unincorporated	\$1,474,901,116
Yemassee	\$349,738
Total	\$5,238,834,223

City and County	Gross Sales
BERKLEY	
Bonneau	\$9,223,740
Charleston	\$440,810,000
Goose Creek	\$821,448,700
Hanahan	\$186,609,724
Jamestown	\$7,754,425
Moncks Corner	\$2,296,007,014
North Charleston	\$53,412,641
St Stephen	\$22,628,285
Summerville	\$936,411,167
Unincorporated	\$4,392,395,637
Total	\$9,166,701,334

City and County	Gross Sales
CALHOUN	
Cameron	\$11,326,353
St Matthews	\$29,647,233
Unincorporated	\$183,940,131
Total	\$224,913,717

City and County	Gross Sales	City and County	Gross Sales
CHARLESTON		CLARENDON	
Awendaw	\$22,308,215	Manning	\$301,742,151
Charleston	\$5,517,481,294	Paxville	\$1,238,466
Folly Beach	\$95,489,959	Summerton	\$27,450,130
Goose Creek	\$1,078,193	Turbeville	\$43,661,910
Hollywood	\$57,262,134	Unincorporated	\$104,140,678
Isle of Palms	\$164,406,462	Total	\$478,233,335
James Island	\$71,445,276	COLLETON	
Kiawah Island	\$167,068,498	Cottageville	\$11,950,578
Lincolnton	\$1,525,882	Edisto Beach	\$61,799,755
McClellanville	\$16,408,632	Lodge	\$1,642,636
Meggett	\$1,865,822	Smoaks	\$1,879,224
Mt Pleasant	\$2,424,269,125	Unincorporated	\$263,223,531
North Charleston	\$6,175,455,738	Walterboro	\$427,629,596
Ravenel	\$140,377,738	Williams	\$2,208,760
Rockville	\$2,631,257	Total	\$770,334,081
Seabrook Island	\$19,944,583	DARLINGTON	
Sullivan's Island	\$25,997,624	Darlington	\$226,437,178
Summerville	\$4,828,386	Hartsville	\$429,121,403
Unincorporated	\$1,270,796,573	Lamar	\$17,621,567
Total	\$16,180,641,389	Society Hill	\$8,875,793
CHEROKEE		Unincorporated	\$560,015,358
Blacksburg	\$87,346,449	Total	\$1,242,071,299
Chesnee	\$321,986	DILLON	
Gaffney	\$994,984,268	Dillon	\$708,760,599
Unincorporated	\$644,764,169	Lake View	\$12,573,611
Total	\$1,727,416,872	Latta	\$43,556,353
CHESTER		Unincorporated	\$335,104,637
Chester	\$271,890,316	Total	\$1,099,995,200
Fort Lawn	\$7,494,755	DORCHESTER	
Great Falls	\$16,943,817	Harleyville	\$35,587,806
Lowrys	\$1,025,450	North Charleston	\$588,890,119
Richburg	\$188,892,782	Reevesville	\$3,186
Unincorporated	\$411,629,418	Ridgeville	\$11,260,149
Total	\$897,876,539	St George	\$108,083,232
CHESTERFIELD		Summerville	\$1,115,689,089
Cheraw	\$516,179,647	Unincorporated	\$1,669,888,867
Chesterfield	\$59,462,205	Total	\$3,529,402,448
Jefferson	\$17,888,792	EDGEFIELD	
McBee	\$11,923,249	Edgefield	\$27,551,064
Mount Croghan	\$4,802,570	Johnston	\$14,816,788
Pageland	\$134,385,981	North Augusta	\$3,420,458
Patrick	\$3,359,723	Trenton	\$2,854,376
Ruby	\$860,366	Unincorporated	\$265,701,375
Unincorporated	\$160,400,112	Total	\$314,344,061
Total	\$909,262,644		

City and County	Gross Sales
FAIRFIELD	
Blythewood	\$5,573
Jenkinsville	\$414,728
Ridgeway	\$15,233,577
Unincorporated	\$352,094,836
Winnsboro	\$591,292,098
Total	\$959,040,812

City and County	Gross Sales
FLORENCE	
Coward	\$11,132,612
Florence	\$3,107,239,813
Johnsonville	\$34,770,610
Lake City	\$965,238,693
Olanta	\$18,871,928
Pamplico	\$21,343,039
Quinby	\$11,582,148
Scranton	\$7,934,836
Timmonsville	\$36,848,435
Unincorporated	\$2,218,915,817
Total	\$6,433,877,930

City and County	Gross Sales
GEORGETOWN	
Andrews	\$61,568,389
Georgetown	\$440,443,024
Pawleys Island	\$126,282,048
Unincorporated	\$864,704,726
Total	\$1,492,998,185

City and County	Gross Sales
GREENVILLE	
City View	\$78,655
Fountain Inn	\$178,776,336
Greenville	\$6,515,825,402
Greer	\$756,860,389
Mauldin	\$1,175,126,623
Simpsonville	\$735,084,513
Travelers Rest	\$268,320,040
Unincorporated	\$9,250,280,845
Total	\$18,880,352,803

City and County	Gross Sales
GREENWOOD	
Greenwood	\$950,107,393
Hodges	\$7,319,159
Ninety Six	\$11,400,127
Troy	\$1,449
Unincorporated	\$1,435,079,788
Ware Shoals	\$18,566,780
Total	\$2,422,474,697

City and County	Gross Sales
HAMPTON	
Brunson	\$3,158,721
Estill	\$40,056,940
Furman	\$6,052,413
Gifford	\$11,013
Hampton	\$104,079,113
Luray	\$28,932
Scotia	\$659,246
Unincorporated	\$292,085,822
Varnville	\$44,506,701
Yemassee	\$65,972,549
Total	\$556,611,451

City and County	Gross Sales
HORRY	
Atlantic Beach	\$3,626,574
Aynor	\$69,901,834
Briarcliffe Acres	\$31,728
Conway	\$1,354,729,032
Loris	\$105,763,639
Myrtle Beach	\$2,730,269,881
North Myrtle Beach	\$1,040,142,121
Surfside Beach	\$201,411,786
Unincorporated	\$5,820,012,733
Total	\$11,325,889,328

City and County	Gross Sales
JASPER	
Hardeeville	\$272,342,586
Ridgeland	\$161,108,873
Unincorporated	\$1,005,923,423
Total	\$1,439,374,882

City and County	Gross Sales
KERSHAW	
Bethune	\$165,553,192
Camden	\$507,085,263
Elgin	\$94,412,800
Unincorporated	\$560,703,337
Total	\$1,327,754,591

City and County	Gross Sales
LANCASTER	
Heath Springs	\$9,896,952
Kershaw	\$61,102,933
Lancaster	\$787,480,103
Unincorporated	\$1,021,231,447
Total	\$1,879,711,435

City and County	Gross Sales	City and County	Gross Sales
LAURENS		MCCORMICK	
Clinton	\$179,476,981	McCormick	\$29,153,311
Cross Hill	\$1,128,439	Mt. Carmel	\$44,874
Fountain Inn	\$289,976,940	Parksville	\$33,575
Gray Court	\$175,749,245	Plum Branch	\$679,564
Laurens	\$405,256,748	Unincorporated	\$26,128,929
Unincorporated	\$577,145,484	Total	\$56,040,253
Ware Shoals	\$382,810	NEWBERRY	
Waterloo	\$4,330,074	Chappells	\$12,181
Total	\$1,633,446,721	Little Mountain	\$9,654,688
LEE		Newberry	\$462,250,779
Bishopville	\$418,703,390	Peak	\$3,729,915
Lynchburg	\$14,290,091	Pomaria	\$274,551
Unincorporated	\$163,114,715	Prosperity	\$68,438,673
Total	\$596,108,196	Silverstreet	\$1,757,846
LEXINGTON		Unincorporated	\$546,245,718
Batesburg Leesville	\$351,018,202	Whitmire	\$11,148,788
Cayce	\$2,952,439,092	Total	\$1,103,513,138
Chapin	\$151,887,894	OCONEE	
Columbia	\$606,901,326	Salem	\$18,552,701
Gaston	\$369,223,582	Seneca	\$610,052,601
Gilbert	\$28,496,939	Unincorporated	\$1,331,859,021
Irmo	\$109,180,059	Walhalla	\$352,853,015
Lexington (Town)	\$2,341,034,987	West Union	\$62,576,717
Pelion	\$27,468,374	Westminister	\$79,954,865
Pine Ridge	\$21,171,479	Total	\$2,455,848,920
South Congaree	\$6,310,354	ORANGEBURG	
Springdale	\$72,692,256	Bowman	\$25,082,015
Swansea	\$26,033,312	Branchville	\$14,912,185
Unincorporated	\$6,190,425,753	Cope	\$6,774,672
West Columbia	\$1,069,042,007	Cordova	\$2,011,784
Total	\$14,323,325,617	Elloree	\$922,695,876
MARION		Eutawville	\$23,546,592
Marion	\$155,991,755	Holly Hill	\$49,266,947
Mullins	\$85,512,014	Livingston	\$81,453
Nichols	\$8,081,448	Neeses	\$2,621,585
Sellers	\$69,572	North	\$17,623,734
Unincorporated	\$220,780,848	Norway	\$18,163,277
Total	\$470,435,636	Orangeburg	\$580,459,332
MARLBORO		Rowesville	\$16,016,591
Bennettsville	\$165,220,626	Santee	\$88,767,673
Blenheim	\$4,960,447	Springfield	\$3,832,668
Clio	\$22,188,342	Unincorporated	\$1,294,897,253
McColl	\$15,531,333	Vance	\$2,006,658
Tatum	\$278,027	Woodford	\$531,763
Unincorporated	\$204,412,137	Total	\$3,069,292,057
Total	\$412,590,912		

City and County	Gross Sales	City and County	Gross Sales
PICKENS		SUMTER	
Central	\$99,100,155	Mayesville	\$735,467
Clemson	\$264,305,241	Pinewood	\$1,928,369
Easley	\$1,002,365,627	Sumter	\$1,451,111,599
Liberty	\$90,272,883	Unincorporated	\$869,304,871
Norris	\$1,916,087	Total	\$2,323,080,306
Pickens	\$421,423,156	UNION	
Six Mile	\$8,187,475	Carlisle	\$2,209,577
Unincorporated	\$650,252,782	Jonesville	\$6,225,584
Total	\$2,537,823,406	Unincorporated	\$72,552,001
RICHLAND		Union	\$330,012,395
Arcadia Lakes	\$7,254,520	Total	\$410,999,557
Blythewood	\$174,042,485	WILLIAMSBURG	
Cayce	\$3,192,355	Andrews	\$8,904,648
Columbia	\$5,112,308,449	Greeleyville	\$13,644,959
Eastover	\$3,129,407	Hemingway	\$68,853,834
Forest Acres	\$260,666,031	Kingstree	\$121,866,768
Irmo	\$422,644,971	Lane	\$3,341,128
Unincorporated	\$5,864,000,197	Stuckey	\$6,066,322
Total	\$11,847,238,416	Unincorporated	\$363,739,397
SALUDA		Total	\$586,417,056
Batesburg Leesville	\$481,487	YORK	
Monetta	\$78,750	Clover	\$201,289,920
Ridge Spring	\$14,498,953	Fort Mill	\$538,322,952
Saluda	\$61,001,686	Hickory Grove	\$457,007
Unincorporated	\$91,017,087	McConnells	\$5,624,126
Ward	\$14,462	Rock Hill	\$2,500,363,696
Total	\$167,092,425	Sharon	\$5,884,459
SPARTANBURG		Smyrna	\$417,100
Campobello	\$15,661,662	Tega Cay	\$111,044,556
Central Pacolet	\$2,337,093	Unincorporated	\$2,701,878,376
Chesnee	\$64,701,098	York	\$1,116,593,454
Cowpens	\$21,375,045	Total	\$7,181,875,648
Duncan	\$499,195,529	OUT OF STATE TOTAL	\$73,868,207,944
Greer	\$521,538,548	STATE TOTAL	\$160,346,529,297
Inman	\$64,942,324	STATE GRAND TOTAL	\$234,214,737,241
Landrum	\$67,706,160		
Lyman	\$76,671,941		
Pacolet	\$11,894,805		
Spartanburg	\$4,844,602,906		
Unincorporated	\$5,968,573,690		
Wellford	\$33,454,360		
Woodruff	\$55,331,747		
Total	\$12,249,271,511		

***Indicates too few entities to report.

**SALES TAX COLLECTIONS BY
NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM
FISCAL YEAR 2020**

NAICS	NAICS Classification	Number of Returns	Gross Sales	Total Net Taxable
11	Agriculture, Forestry, Fishing and Hunting	1,019	\$122,303,043	\$49,124,079
21	Mining	340	\$95,403,350	\$24,762,004
22	Utilities	1,257	\$6,855,177,496	\$1,701,961,411
23	Construction	7,904	\$1,993,028,897	\$430,521,158
31 - 33	Manufacturing	16,509	\$18,311,381,462	\$1,398,805,701
42	Wholesale Trade	15,329	\$9,614,850,665	\$2,206,433,790
44 - 45	Retail Trade	410,878	\$95,907,211,649	\$38,852,157,894
48 - 49	Transportation and Warehousing	1,214	\$275,064,644	\$102,553,982
51	Information	39,035	\$25,858,978,974	\$10,156,759,230
52	Finance and Insurance	708	\$35,086,296	\$30,571,487
53	Real Estate Rental and Leasing	11,081	\$1,714,283,982	\$1,140,951,622
54	Professional, Scientific, and Technical Services	11,604	\$1,134,821,000	\$237,658,535
55	Management of Companies and Enterprises	91	\$1,265,724	\$755,666
56	Admin. Support/ Waste Management/Remediation	7,685	\$2,287,279,891	\$726,899,217
61	Educational Services	847	\$16,460,635	\$10,761,127
62	Health Care and Social Assistance	11,599	\$3,070,726,470	\$498,092,428
71	Arts, Entertainment, and Recreation	13,524	\$1,447,806,039	\$835,084,925
72	Accommodation and Food Services	152,043	\$12,651,341,380	\$11,646,572,486
81	Other Services (except Public Administration)	49,801	\$3,046,783,674	\$1,577,472,333
92	Public Administration	441	\$35,099,549	\$18,728,001
	Invalid NAICS	109,825	\$49,740,382,421	\$10,631,132,844
	TOTAL	862,734	\$234,214,737,241	\$82,277,759,920

LOCAL OPTION SALES TAX ALLOCATIONS BY COUNTY/ MUNICIPALITY

FISCAL YEAR 2020

Local Option Sales Tax	
Abbeville	\$1,862,146
Allendale	\$558,910
Bamberg	\$1,188,631
Barnwell	\$2,133,679
Berkeley	\$35,889,933
Calhoun	\$1,245,463
Charleston	\$122,299,742
Cherokee	\$7,419,019
Chester	\$3,068,284
Chesterfield	\$4,386,303
Clarendon	\$3,358,365
Colleton	\$5,523,130
Darlington	\$7,870,588
Dillon	\$3,412,711
Edgefield	\$2,067,474
Fairfield	\$1,828,129
Florence	\$27,079,581
Hampton	\$1,869,680
Jasper	\$5,507,794
Kershaw	\$8,145,978
Lancaster	\$13,225,439
Laurens	\$6,530,590
Lee	\$1,230,540
Marion	\$3,126,543
Marlboro	\$2,073,650
McCormick	\$743,065
Pickens	\$18,740,056
Richland	\$72,367,467
Saluda	\$1,251,101
Sumter	\$14,102,655
Union	\$2,607,923
Williamsburg	\$2,579,372
Total:	\$385,303,815

Capital Projects Tax	
Aiken	\$21,092,732
Allendale	\$479,256
Bamberg	\$1,030,889
Barnwell	\$1,792,645
Calhoun	\$1,067,384
Chester	\$2,970,625
Colleton	\$4,685,726
Florence	\$24,308,982
Georgetown	\$50,843
Greenwood	\$9,701,053
Hampton	\$1,610,132
Horry	\$80,382,076
Lancaster	\$11,448,583
Lee	\$1,088,734
Marion	\$2,631,394
McCormick	\$616,162
Newberry	\$4,362,649
Orangeburg	\$10,097,619
Saluda	\$1,026,094
Spartanburg	\$48,613,253
Sumter	\$12,149,748
Williamsburg	\$2,190,472
York	\$39,127,054
Total:	\$282,524,106

Education Capital Improvement Tax	
Aiken	\$20,970,791
Anderson	\$26,389,996
Charleston	\$109,292,920
Cherokee	\$6,365,822
Darlington	\$6,717,306
Horry	\$81,072,848
Kershaw	\$6,878,530
Total:	\$257,688,212

Transportation Tax	
Beaufort	\$45,468,757
Berkeley	\$35,667,731
Charleston	\$120,934,262
Dorchester	\$18,859,359
Jasper	\$5,387,496
Richland	\$71,277,988
Total:	\$297,595,593

School District Tax	
Chesterfield	\$3,750,325
Clarendon	\$3,322,083
Dillon	\$2,877,148
Jasper	\$4,729,867
Lexington	\$49,703,843
Marlboro	\$1,718,812
Total:	\$66,102,079

Tourism Development Tax	
Myrtle Beach	\$29,157,804

Note: The counties reported are those that had taxes in effect during Fiscal Year 2020

5. LOCAL SALES AND USE TAX

LOCAL OPTION SALES AND USE TAX

Thirty-two counties in South Carolina impose an additional 1% local option sales and use tax. The 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. The tax is collected by the Department of Revenue on behalf of these counties.

Enacted:	1991
Statute:	§§4-10-10 et. Seq.
Rate:	1%
Distribution:	71% Property Tax rollback; 29% Counties/Municipalities
FY20 Allocations:	\$385,303,815

LOCAL CAPITAL PROJECTS TAX

Twenty-three counties in South Carolina impose an additional 1% local capital projects tax. The 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. The tax is collected by the Department of Revenue on behalf of these counties.

Enacted:	1994
Statute:	§§4-10-300 et. Seq.
Rate:	1%
Distribution:	100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
FY20 Allocations:	\$282,524,106

LOCAL EDUCATION CAPITAL IMPROVEMENT TAX

Seven 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 the tax within the county.

Enacted:	2009
Statute:	§§4-10-410 et. seq
Rate:	1%
Distribution:	100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
FY20 Allocations:	\$257,688,212

LOCAL SCHOOL DISTRICT TAX

Six 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. They are imposed county-wide, whether imposed by the county or one or more school districts and are collected by the Department of Revenue on behalf of these counties.

Enacted:	1997
Statute:	§§4-10-300 et. seq.
Rate:	1%
Distribution:	100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
FY20 Allocations:	\$66,102,079

LOCAL TRANSPORTATION TAX

Six counties in South Carolina impose up to a 1% transportation tax. The 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. The tax is collected by the Department of Revenue on behalf of these counties.

Enacted:	1995
Statute:	§4-37-30
Rate:	Up to 1%
Distribution:	100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
FY20 Allocations:	\$297,595,593

LOCAL TOURISM DEVELOPMENT TAX

One city in South Carolina imposes an additional 1% local tourism development tax. The 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. The tax is collected by the Department of Revenue on behalf of this municipality.

Enacted:	2009
Statute:	§§4-10-910 et. seq.
Rate:	1%
Distribution:	100% minus SCDOR administration goes to city to be used for projects as outlined in referendum
FY20 Allocations:	\$29,157,804

6. ACCOMMODATIONS TAX

The rental of transient accommodations is subject to a 2% 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:	Local Governments
FY20 Collections:	\$65,851,960

ACCOMMODATIONS TAX ALLOCATIONS BY QUARTER *FISCAL YEAR 2020*

Quarter	Tax Collected
Quarter 1 (July 2019 – September 2019)	\$30,559,202
Quarter 2 (October 2019 – December 2019)	\$15,761,332
Quarter 3 (January 2020 – March 2020)	\$10,924,230
Quarter 4 (April 2020 – June 2020)	\$8,607,196

ACCOMMODATIONS TAX ALLOCATIONS BY COUNTY
FISCAL YEAR 2020

County	Tax Collected	County	Tax Collected
Abbeville	\$17,787	Greenwood	\$236,707
Aiken	\$623,218	Hampton	\$22,096
Allendale	\$3,376	Horry	\$19,380,939
Anderson	\$656,106	Jasper	\$393,997
Bamberg	\$10,093	Kershaw	\$156,976
Barnwell	\$28,350	Lancaster	\$117,136
Beaufort	\$9,225,219	Laurens	\$115,454
Berkeley	\$797,275	Lee	\$17,329
Calhoun	\$1,099	Lexington	\$1,136,416
Charleston	\$16,057,682	McCormick	\$31,407
Cherokee	\$143,037	Marion	\$28,166
Chester	\$82,544	Marlboro	\$23,263
Chesterfield	\$62,514	Newberry	\$110,821
Clarendon	\$142,688	Oconee	\$400,152
Colleton	\$798,919	Orangeburg	\$718,470
Darlington	\$124,181	Pickens	\$555,925
Dillon	\$111,105	Richland	\$3,173,704
Dorchester	\$130,946	Saluda	\$12,759
Edgefield	\$18,305	Spartanburg	\$1,211,047
Fairfield	\$39,505	Sumter	\$406,172
Florence	\$1,370,166	Union	\$33,893
Georgetown	\$2,002,598	Williamsburg	\$20,211
Greenville	\$3,856,234	York	\$1,245,972
		Total	\$65,851,960

7. ADMISSIONS TAX

Admissions tax must be collected by all places of amusement when an admission price has been charged. 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.

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 Parks, Recreation and Tourism General Fund
FY20 Collections:	\$37,115,215

ADMISSIONS TAX COLLECTIONS BY COUNTY
FISCAL YEAR 2020

County	Tax Collected	County	Tax Collected
Abbeville	\$1,115	Greenwood	\$285,781
Aiken	\$852,430	Hampton	\$48
Allendale	\$344	Horry	\$8,709,935
Anderson	\$395,422	Jasper	\$47,512
Bamberg	-\$352	Kershaw	\$31,108
Barnwell	\$5,749	Lancaster	\$188,475
Beaufort	\$3,662,568	Laurens	\$83,249
Berkeley	\$915,368	Lee	\$21,327
Calhoun	\$3,648	Lexington	\$786,180
Charleston	\$6,612,815	Marion	\$6,081
Cherokee	\$106,625	Marlboro	\$7,827
Chester	\$45,356	McCormick	\$64,549
Chesterfield	\$27,384	Newberry	\$17,122
Clarendon	\$36,734	Oconee	\$252,414
Colleton	\$90,028	Orangeburg	\$117,467
Darlington	\$121,589	Pickens	\$1,681,238
Dillon	\$18,525	Richland	\$3,859,140
Dorchester	\$399,111	Saluda	\$10,683
Edgefield	\$20,948	Spartanburg	\$673,089
Fairfield	\$56,682	Sumter	\$139,402
Florence	\$342,597	Union	\$1,680
Georgetown	\$576,361	Williamsburg	\$12,913
Greenville	\$3,303,593	York	\$1,647,313
		Unallocated Total	\$876,045
		Total	\$37,115,215

ADMISSIONS TAX COLLECTIONS BY EVENT TYPE

FISCAL YEAR 2020

Type of Admission	Number of Returns	Tax Collected
Archery	82	\$31,822
Amusement Parks	298	\$3,068,927
Amusement Rides	192	\$1,127,357
Athletic Events	394	\$3,376,397
Auto Racing, Motorcycle	103	\$82,461
Bands	208	\$112,580
Bowling	382	\$830,466
Carnival	8	\$55,374
Circus	1	\$22,859
Dances	249	\$1,197,891
Driving Range, Tennis	301	\$1,123,691
Fishing Pier	61	\$40,181
Gardens	61	\$1,096,983
Golf	3,053	\$11,064,115
Gyms, Spas, Body Bldng & Fitns	129	\$364,787
Horse Racing, Shows & Rides	26	\$14,097
Itinerant Shows	56	\$178,767
Miniature Golf Course	281	\$614,195
Miniature Raceway (*Go-Karts)	57	\$230,924
Miscellaneous	2,318	\$5,152,195
Night Clubs	802	\$418,284
Promoter	222	\$2,139,664
Skating	259	\$195,111
Sight Seeing Attractions	125	\$307,350
Swimming	149	\$248,177
Theaters	592	\$3,727,097
Trampolines	66	\$293,462
Total	10,475	\$37,115,215

8. PROPERTY TAX

AIRLINE PROPERTY 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.

Enacted:	1976
Statute:	§12-37-2410 to §12-37-2490 §55-5-280
Rate:	Average statewide millage
Distribution:	State General Fund State Aviation Fund
FY20 Collections:	\$5,242,664

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 tax 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
FY20 Collections:	Collected by Local Governments

PRIVATE CARLINE PROPERTY TAX

Carline Property Tax is a tax on the railcars pulled behind the 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
FY20 Collections:	\$6,351,887

ASSESSED PROPERTY BY SCHOOL DISTRICT BASED ON 2019 VALUES

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
ABBEVILLE	\$42,218,209	\$9,307,553	\$1,249,177	\$3,949,350	\$8,596,730	\$1,239,554	\$655,256	\$67,215,829
AIKEN	\$498,013,471	\$112,260,718	\$36,476,309	\$47,439,740	\$65,997,689	\$24,351,708	\$891,381	\$785,431,016
ALLEDALE	\$9,173,713	\$1,885,319	\$1,468,411	\$6,704,520	\$5,368,282	\$507,350	\$21,201	\$25,128,796
ANDERSON 1	\$164,157,867	\$30,996,875	\$38,012,400	\$6,761,296	\$17,329,508	\$7,239,626	\$80,219	\$264,577,791
ANDERSON 2	\$41,320,990	\$9,072,965	\$1,639,340	\$3,647,305	\$10,258,188	\$1,962,200	\$27,461	\$67,928,449
ANDERSON 3	\$24,909,160	\$5,593,120	\$4,120,860	\$5,249,169	\$7,886,600	\$1,643,510	\$18,753	\$49,421,172
ANDERSON 4	\$89,013,800	\$13,089,255	\$16,686,030	\$3,164,490	\$6,195,573	\$3,047,707	\$47,904	\$131,244,759
ANDERSON 5	\$259,046,092	\$44,049,906	\$31,732,660	\$8,338,043	\$19,375,784	\$14,987,600	\$149,614	\$377,679,699
BAMBERG 1	\$11,010,850	\$2,621,178	\$195,200	\$1,200,820	\$2,572,220	\$509,470	\$276,975	\$18,386,713
BAMBERG 2	\$6,702,850	\$1,525,257	\$160,300	\$707,140	\$3,335,245	\$414,050	\$169,694	\$13,014,536
BARNWELL 19	\$5,791,660	\$1,618,092	\$566,021	\$369,180	\$2,197,756	\$275,682	\$71,792	\$10,890,183
BARNWELL 29	\$7,630,010	\$1,949,530	\$472,906	\$2,942,660	\$1,321,558	\$418,916	\$97,660	\$14,833,240
BARNWELL 45	\$20,634,300	\$4,633,291	\$3,203,906	\$180,589	\$5,052,890	\$1,803,984	\$212,961	\$35,721,921
BEAUFORT	\$1,786,068,300	\$141,967,770	\$7,076,575	\$2,155,030	\$58,020,480	\$32,817,080	\$1,116,257	\$2,029,221,492
BERKELEY	\$889,884,950	\$119,293,570	\$178,510,752	\$21,135,120	\$71,363,220	\$23,668,230	\$2,367,550	\$1,306,223,392
CALHOUN	\$33,013,170	\$9,101,245	\$18,935,505	\$9,657,670	\$9,223,500	\$1,817,090	\$578,484	\$82,326,664
CHARLESTON	\$3,478,431,326	\$301,713,757	\$202,331,614	\$22,539,077	\$127,498,260	\$106,307,640	\$1,504,701	\$4,240,326,375
CHEROKEE	\$107,229,300	\$21,584,016	\$28,926,620	\$25,805,900	\$22,076,832	\$8,130,240	\$1,009,125	\$214,762,033
CHESTER	\$54,883,260	\$12,830,748	\$9,091,193	\$18,517,980	\$15,326,045	\$4,754,080	\$547,383	\$115,950,689
CHESTERFIELD	\$66,098,810	\$16,811,460	\$16,941,750	\$14,449,750	\$12,745,609	\$4,579,020	\$450,980	\$132,077,379
CLARENDON 1	\$26,501,500	\$3,992,777	\$320,265	\$177,379	\$2,928,541	\$385,940	\$391,327	\$34,697,729
CLARENDON 2	\$41,148,830	\$8,781,374	\$953,269	\$703,812	\$3,860,548	\$2,088,400	\$246,248	\$57,782,481
CLARENDON 3	\$7,060,530	\$2,090,420	\$89,830	\$88,691	\$895,400	\$454,930	\$40,690	\$10,720,491
COLLETON	\$145,121,502	\$14,234,982	\$1,315,105	\$3,490,190	\$17,204,964	\$5,298,740	-	\$186,665,483
DARLINGTON	\$114,622,525	\$28,571,259	\$16,547,576	\$17,777,470	\$93,213,250	\$5,744,000	-	\$276,476,080
DILLON 3	\$9,966,950	\$2,601,038	\$817,769	\$1,461,360	\$2,110,065	\$1,248,050	\$117,252	\$18,322,484
DILLON 4	\$33,753,970	\$7,790,788	\$395,847	\$5,765,130	\$6,446,755	\$2,476,890	\$518,867	\$57,148,247
DORCHESTER 2	\$484,171,320	\$67,443,057	\$20,793,433	\$10,569,520	\$24,961,120	\$10,446,980	\$814,055	\$619,199,485
DORCHESTER 4	\$37,769,000	\$7,486,360	\$6,518,902	\$12,093,420	\$11,435,280	\$2,312,359	\$95,074	\$77,710,395
EDGEFIELD	\$53,614,350	\$12,969,241	\$1,084,097	\$5,229,640	\$9,582,350	\$1,805,750	\$594,430	\$84,879,858
FAIRFIELD	\$50,224,760	\$9,596,750	-	\$4,860,760	\$92,428,567	\$3,921,850	\$514,323	\$161,547,010
FLORENCE 1	\$283,745,250	\$50,987,483	\$51,663,228	\$19,256,569	\$23,495,426	\$15,621,625	\$1,259,476	\$446,029,057
FLORENCE 2	\$9,253,215	\$2,535,997	\$46,134	\$287,265	\$2,519,360	\$228,010	\$44,154	\$14,914,135
FLORENCE 3	\$28,687,827	\$7,227,052	\$3,188,931	\$8,736,825	\$4,175,151	\$2,248,425	\$129,118	\$54,393,329
FLORENCE 4	\$9,775,938	\$2,970,359	\$9,328,146	\$830,541	\$1,477,110	\$702,562	\$56,367	\$25,141,023
FLORENCE 5	\$8,109,908	\$2,459,505	\$240,690	\$638,658	\$995,528	\$521,310	\$34,569	\$13,000,168
GEORGETOWN	\$483,799,646	\$48,658,307	\$17,123,700	\$23,966,010	\$11,466,890	\$8,616,060	\$1,219,270	\$594,849,883
GREENVILLE	\$1,964,005,210	\$299,656,914	\$183,683,903	\$76,983,400	\$100,823,857	\$118,571,770	\$8,282,903	\$2,752,007,957
GREENWOOD 50	\$118,385,314	\$22,945,421	\$30,306,990	\$12,824,110	\$12,456,574	\$9,138,716	\$752,474	\$206,809,599
GREENWOOD 51	\$8,152,373	\$2,382,083	\$818,055	\$1,154,940	\$1,892,040	\$275,980	\$104,928	\$14,780,399
GREENWOOD 52	\$7,668,127	\$4,287,185	\$40,642,182	\$5,373,782	\$2,999,537	\$1,309,140	\$149,767	\$62,429,720
HAMPTON 1	\$23,156,120	\$4,622,665	\$1,144,528	\$340,490	\$7,120,529	\$2,155,970	\$315,817	\$38,856,119
HAMPTON 2	\$7,804,040	\$1,826,274	\$1,170,754	\$1,845,580	\$3,255,575	\$680,610	\$500,590	\$17,083,423
HORRY	\$2,130,136,144	\$265,038,365	\$76,534,340	\$11,803,952	\$42,340,180	\$64,601,130	\$3,484,262	\$2,593,938,373
JASPER	\$95,011,880	\$18,256,217	\$17,415,575	\$1,792,000	\$20,783,557	\$7,670,320	\$673,644	\$161,603,193

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
KERSHAW	\$162,899,350	\$33,312,627	\$13,192,414	\$15,192,120	\$19,470,264	\$7,642,578	\$1,748,982	\$253,458,335
LANCASTER	\$325,248,500	\$51,834,432	\$24,467,416	\$8,253,434	\$17,608,050	\$10,697,917	\$898,345	\$439,008,094
LAURENS 55	\$65,259,060	\$16,469,086	\$13,787,246	\$4,878,670	\$10,297,360	\$3,942,220	\$1,329,050	\$115,962,692
LAURENS 56	\$33,737,120	\$7,234,286	\$7,451,223	\$4,033,440	\$8,155,160	\$1,660,910	\$680,650	\$62,952,789
LEE	\$23,232,770	\$5,490,190	\$820,317	\$3,465,420	\$4,075,740	\$1,782,097	\$380,452	\$39,246,986
LEXINGTON 1	\$431,692,720	\$81,132,490	\$38,455,200	\$19,650,020	\$47,827,150	\$15,117,720	\$1,331,039	\$635,206,339
LEXINGTON 2	\$180,154,900	\$37,660,240	\$43,907,080	\$13,973,290	\$23,846,580	\$20,663,880	\$623,759	\$320,829,729
LEXINGTON 3	\$34,190,390	\$6,522,945	\$451,200	\$2,171,840	\$5,289,880	\$1,701,740	\$141,577	\$50,469,572
LEXINGTON 4	\$21,771,410	\$6,113,840	\$2,423,360	\$1,680,170	\$5,505,540	\$833,670	\$82,444	\$38,410,434
LEXINGTON 5	\$412,817,720	\$65,861,585	\$6,321,200	\$5,897,200	\$47,671,800	\$13,799,990	\$912,137	\$553,281,632
MARION CNTY	\$50,227,384	\$10,367,654	\$1,536,538	\$3,995,324	\$8,601,420	\$3,029,730	\$692,992	\$78,451,042
MARLBORO	\$34,176,420	\$8,370,704	\$13,736,013	\$9,280,260	\$7,047,870	\$1,889,760	\$698,270	\$75,199,297
MCCORMICK	\$34,110,310	\$5,156,005	\$69,115	\$1,149,890	\$4,666,481	\$500,940	\$603,530	\$46,256,271
NEWBERRY	\$102,137,960	\$18,966,186	\$13,638,785	\$14,574,680	\$16,633,390	\$4,554,490	\$578,490	\$171,083,981
OCONEE	\$349,404,947	\$48,724,000	\$24,978,890	\$8,020,350	\$154,812,786	\$8,107,963	\$2,268,858	\$596,317,794
ORANGEBURG CONSOL	\$176,510,920	\$33,544,770	\$2,116,296	\$22,310,130	\$50,223,972	\$10,749,310	\$1,820	\$295,457,218
ORANGEBURG 3	\$7,790	\$192,700	\$6,166,040	-	-	-	-	\$6,366,530
ORANGEBURG 4	\$7,070	\$181,915	\$1,583,772	-	-	-	-	\$1,772,757
ORANGEBURG 5	\$7,610	\$487,450	\$12,482,249	-	-	-	-	\$12,977,309
PICKENS	\$444,283,667	\$57,504,963	\$17,773,817	\$9,374,450	\$38,208,140	\$9,438,220	\$2,609,196	\$579,192,453
RICHLAND 1	\$633,511,420	\$91,288,173	\$35,578,371	\$44,568,760	\$100,611,120	\$46,332,270	\$821,099	\$952,711,213
RICHLAND 2	\$456,716,580	\$76,394,009	\$8,705,802	\$17,324,390	\$31,553,590	\$19,145,590	\$528,582	\$610,368,543
SALUDA	\$33,859,760	\$7,056,771	\$300,431	\$4,861,870	\$5,009,520	\$972,428	\$418,807	\$52,479,587
SPARTANBURG 1	\$93,079,481	\$14,957,912	\$488,992	\$2,385,300	\$6,903,146	\$3,204,170	\$342,487	\$121,361,488
SPARTANBURG 2	\$180,843,493	\$29,685,122	\$9,945,254	\$11,125,020	\$10,228,879	\$6,678,760	\$1,076,305	\$249,582,833
SPARTANBURG 3	\$31,121,892	\$6,565,652	\$6,959,890	\$15,806,980	\$5,756,855	\$2,747,950	\$203,142	\$69,162,361
SPARTANBURG 4	\$38,833,284	\$7,502,942	\$2,772,262	\$5,411,540	\$7,379,200	\$1,428,730	\$268,570	\$63,596,528
SPARTANBURG 5	\$184,797,974	\$29,602,069	\$94,445,409	\$33,966,960	\$9,935,812	\$16,082,180	\$3,741,015	\$372,571,419
SPARTANBURG 6	\$204,484,787	\$30,765,118	\$32,997,666	\$27,741,070	\$18,290,759	\$16,894,060	\$1,016,014	\$332,189,474
SPARTANBURG 7	\$160,173,540	\$22,866,361	\$14,083,956	\$11,950,840	\$12,938,464	\$17,624,568	\$560,950	\$240,198,679
SUMTER	\$218,302,770	\$44,040,649	\$19,653,282	\$11,341,751	\$21,729,430	\$16,664,822	\$4,089,200	\$335,821,904
UNION	\$35,158,321	\$8,523,038	\$8,534,834	\$8,629,590	\$9,399,630	\$2,795,017	\$716,235	\$73,756,665
WILLIAMSBURG	\$46,811,700	\$12,220,871	\$21,961,458	\$1,220,360	\$11,759,350	\$3,149,280	\$989,067	\$98,112,086
YORK 1	\$66,988,395	\$14,293,633	\$2,646,656	\$7,189,620	\$12,441,405	\$3,238,100	\$100,359	\$106,898,168
YORK 2	\$165,174,956	\$28,805,647	\$1,995,801	\$3,902,070	\$152,679,419	\$4,725,105	\$322,722	\$357,605,720
YORK 3	\$360,277,538	\$59,696,489	\$34,955,718	\$18,526,204	\$18,082,876	\$20,756,680	\$495,261	\$512,790,766
YORK 4	\$354,854,137	\$51,054,139	\$37,819,559	\$12,743,770	\$13,241,590	\$11,629,495	\$407,942	\$481,750,632
Total	\$19,923,746,363	\$2,791,764,161	\$1,659,144,290	\$819,563,106	\$1,890,492,751	\$819,182,594	\$62,314,304	\$27,966,207,569

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:

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 and Chapter 33 of Title 12
Rate:	See Above
Distribution:	State General Fund Local Option Permits to Local Governments
FY20 Collections:	\$87,639,180

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 and Chapter 21 of Title 12
Rate:	See Above
Distribution:	State General Fund; Local Option Permits distributed to local governments
FY20 Collections:	\$112,351,175

**LOCAL OPTION PERMIT FOR
SUNDAY BEER, WINE & ALCOHOLIC BEVERAGE SALES**
Effective as of November 2019

County	7 Day Liquor by the Drink (LOP)	7 Day On Premise Beer & Wine (P07)	7 Day Off Premise Beer & Wine (P7B)
Allendale	Yes	Yes	Yes
Anderson	Yes	Yes	Yes
Beaufort	Yes	Yes	Yes
Berkeley	Yes	Yes	Yes
Calhoun	Yes	Yes	Yes
Charleston	Yes	Yes	Yes
Chester	Yes	Yes	Yes
Clarendon	Yes	Yes	Yes
Colleton	Yes	Yes	Yes
Darlington	Yes	Yes	Yes
Dorchester	Yes	Yes	Yes
Edgefield	Yes	Yes	Yes
Fairfield	Yes	Yes	Yes
Florence	Yes	No	No
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
Richland	Yes	Yes	Yes
Saluda	Yes	Yes	Yes
Spartanburg	Yes	Yes	Yes
York	Yes	Yes	Yes

City	7 Day Liquor by the Drink (LOP)	7 Day On Premise Beer & Wine (P07)	7 Day Off Premise Beer & Wine (P7B)
Aiken	Yes	Yes	Yes
Central	Yes	Yes	Yes
Clemson	Yes	Yes	Yes
Easley	Yes	Yes	Yes
Gaffney	Yes	Yes	Yes
Lake City	Yes	Yes	Yes
North Augusta	Yes	Yes	Yes
Pickens	Yes	Yes	Yes
Sumter	Yes	No	No

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.

Enacted:	1923
Statute:	§§12-21-610 to 12-21-810
Rate:	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
Distribution:	\$0.07 - State General Fund \$0.50 Surtax Department of Health & Environmental Control Medical University of South Carolina Department of Health and Human Services
FY20 Collections:	\$145,403,529

TOBACCO TAX COLLECTIONS BY MONTH

FISCAL YEAR 2020

Month	Cigarettes	Other Tobacco Products	Total
Jul – 19	1,805,474	818,094	2,623,569
Aug – 19	1,282,335	889,397	2,171,732
Sep – 19	1,241,828	861,256	2,103,084
Oct – 19	1,331,852	845,763	2,177,614
Nov – 19	1,317,317	868,463	2,185,780
Dec – 19	1,371,878	844,657	2,216,534
Jan – 20	1,374,834	849,002	2,223,836
Feb – 20	1,306,883	848,041	2,154,924
Mar – 20	1,479,252	789,252	2,268,504
Apr – 20	1,504,280	987,174	2,491,454
May – 20	1,191,188	880,859	2,072,047
Jun – 20	1,212,325	944,008	2,156,333
Total	\$16,419,447	\$10,425,965	\$26,845,412

CIGARETTE SURTAX COLLECTIONS BY MONTH

FISCAL YEAR 2020

\$0.50 PER PACK

Month	Cigarette Surtax
Jul-19	12,896,247
Aug-19	9,290,746
Sep-19	8,993,919
Oct-19	9,608,833
Nov-19	9,541,116
Dec-19	9,904,261
Jan-20	9,933,233
Feb-20	9,440,011
Mar-20	10,672,059
Apr-20	10,897,798
May-20	8,621,310
Jun-20	8,758,585
Total	\$118,558,117

11. OTHER TAXES AND LICENSING

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.

Enacted:	1937
Statute:	§§12-11-10 to 12-11-60
Rate:	4.5% of entire net income
Distribution:	State General Fund
FY20 Collections:	\$73,484,038

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:

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.

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

Enacted:	1982
Statute:	12-21-3910 to 12-21-4300
Rate: (for each dollar of face value for each Bingo card sold)	\$0.10 (Class B) \$0.04 (Class C) \$0.05 (Class F)
Distribution:	General Fund Bingo Charities Division on Aging Parks, Recreation and Tourism Commission on Minority Affairs
FY20 Collections:	\$5,303,716

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.

Enacted:	1939
Statute:	§§12-21-2720 to 12-21-2750
Rate:	See statute
Distribution:	State General Fund
FY20 Collections:	\$414,083

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
FY20 Collections:	\$107,455,229

DEED RECORDING FEE COLLECTIONS BY COUNTY
FISCAL YEAR 2020

County	Tax Collections	County	Tax Collections
Abbeville	144,637	Greenwood	639,108
Aiken	2,736,856	Hampton	107,088
Allendale	33,454	Horry	11,683,863
Anderson	2,646,412	Jasper	834,897
Bamberg	62,294	Kershaw	866,786
Barnwell	153,824	Lancaster	2,637,602
Beaufort	8,554,794	Laurens	563,157
Berkeley	7,001,376	Lee	123,646
Calhoun	110,247	Lexington	5,473,452
Charleston	17,045,564	Marion	116,456
Cherokee	411,463	Marlboro	58,807
Chester	217,372	McCormick	143,207
Chesterfield	183,025	Newberry	269,524
Clarendon	233,237	Oconee	1,590,200
Colleton	479,996	Orangeburg	609,980
Darlington	439,642	Pickens	2,019,195
Dillon	110,156	Richland	6,642,135
Dorchester	3,269,625	Saluda	143,286
Edgefield	328,868	Spartanburg	5,840,179
Fairfield	168,394	Sumter	936,891
Florence	1,232,235	Union	101,871
Georgetown	1,740,160	Williamsburg	200,836
Greenville	11,438,380	York	7,111,052
		State Total:	107,455,229

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 cleanup from dry cleaning operations
FY20 Collections:	\$815,036

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.

Enacted:	1931
Statute:	§§12-23-10 to 12-23-130
Rate:	\$0.0005
Distribution:	State General Fund
FY20 Collections:	\$28,066,479

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: Chapter 47 of Title 23 governs local emergency telephone systems (i.e., “911” systems). 911 charges may be imposed to fund an emergency telephone system 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 Department of Revenue.

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 Above
Distribution:	39.8% - 911 System Operations 58.2% - System Maintenance 2% - Independent Auditor
FY20 Collections:	\$33,140,338

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 Department 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 Above
Distribution:	Office of Regulatory Staff
FY20 Collections:	\$21,927,132

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.

Enacted:	1922
Statute:	§§48-28-10 to 48-28-100 §§48-30-10 to 48-30-80
Rate:	See statute
Distribution:	Forest Renewal Fund
FY20 Collections:	\$885,460

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.

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:	Medical Expansion Fund
FY20 Collections:	\$269,159,801

MOTOR FUEL USER FEE

A motor fuel user fee (commonly referred to as gas tax) of 18 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. Under the provisions of Code Section 12-28-310(D), the motor fuel user fee will increase as follows:

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.

Enacted:	1922
Statute:	§§12-28-110 to 12-28-2930
Rate:	\$0.2275/gallon
Distribution:	\$0.22 — User Fee, Department of Transportation, DNR \$0.005 — Environmental Impact Fee, Department of Health and Environmental Control \$0.0025 — Petroleum Inspection Fee, Department of Transportation
FY20 Collections:	\$802,508,541

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
FY20 Collections:	\$916,236

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.

Enacted:	1957
Statute:	§§12-13-10 to 12-13-100
Rate:	6% of Net Income
Distribution:	State General Fund
FY20 Collections:	\$8,489,236

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.

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)
FY20 Collections:	\$12,601,150