

AGENCY NAME:	South Carolina Department of Revenue		
AGENCY CODE:	R440	SECTION:	109

Fiscal Year 2017-18 Accountability Report

SUBMISSION FORM

AGENCY MISSION	The Mission of the South Carolina Department of Revenue (SCDOR) is to administer the revenue and regulatory laws of this State with integrity, effectiveness, and fairness to all taxpayers, while maintaining the highest security and protection of taxpayer information.
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AGENCY VISION	The South Carolina Department of Revenue strives to be an innovative and trustworthy service partner for all stakeholders.
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Please select yes or no if the agency has any major or minor (internal or external) recommendations that would allow the agency to operate more effectively and efficiently.

	Yes	No
RESTRUCTURING RECOMMENDATIONS:	<input type="checkbox"/>	<input checked="" type="checkbox"/>

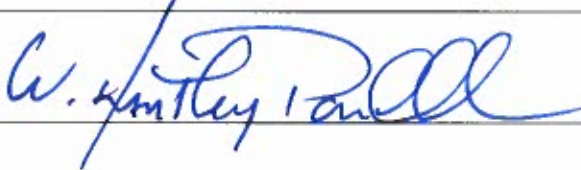
Please identify your agency's preferred contacts for this year's accountability report.

	<u>Name</u>	<u>Phone</u>	<u>Email</u>
PRIMARY CONTACT:	Virginia Wetzel	803-898-5281	Virginia.Wetzel@dor.sc.gov
SECONDARY CONTACT:	Meredith Cleland	803-898-5402	Meredith.Cleland@dor.sc.gov

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I have reviewed and approved the enclosed FY 2017-18 Accountability Report, which is complete and accurate to the extent of my knowledge.

AGENCY DIRECTOR (SIGN AND DATE):	
(TYPE/PRINT NAME):	W. Hartley Powell

BOARD/CMSN CHAIR (SIGN AND DATE):	 9/28/18
(TYPE/PRINT NAME):	

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AGENCY'S DISCUSSION AND ANALYSIS

MISSION

The Mission of the South Carolina Department of Revenue is to administer the revenue and regulatory laws of this State with integrity, effectiveness, and fairness to all taxpayers, while maintaining the highest security and protection of taxpayer information.

ROLE

FUNDING A BETTER STATE

It is the responsibility of the SCDOR to facilitate tax compliance of our most valuable stakeholder, taxpayers. Through the administration and collection of 72 taxes and fees, SCDOR collected a record \$12.3 billion in revenue dollars in Fiscal Year 2018. Revenue dollars can be categorized into two buckets, General Fund and direct allocations.

In Fiscal Year 2018, SCDOR collected approximately \$8.3 billion in General Fund revenue which accounts for 95% of the source of funds allocated towards education, health and wellness, and safety of South Carolina citizens. In addition to General Fund collections, SCDOR collected approximately \$4 billion in non-General Fund revenue on behalf of local governments and other state entities.

The SCDOR plays a major role in the State budget process. The Agency's Director represents the SCDOR in an ex-officio capacity at meetings of the Board of Economic Advisors (BEA). The SCDOR is instrumental in providing information to the BEA during the formulation of budget estimates for purposes of developing guidelines for the General Assembly and the Governor to establish the State budget. The Department is also in attendance at all budget related legislative committee meetings to aide in the formulation of budget policies related to revenue collection.

FUNDAMENTAL GOALS

Considering SCDOR's primary Mission and Vision the following Goals exist for the Agency:

1. Fairly administer and enforce the revenue and regulatory laws of the State
2. Ensure taxpayer security by utilizing state-of-the-art technology
3. Maintain a positive customer service experience for all stakeholders
4. Promote and maintain a competent, productive, and diverse workforce

STRATEGIC PLANNING APPROACH

The SCDOR starts with its Mission, Vision, and Fundamental Goals and then continuously develops and refines supporting strategies. Prior to establishing supporting strategies the SCDOR conducts multiple analyses of the external and internal environments. Environmental analyses include a Strengths, Weaknesses, Opportunities, and Threats (SWOT) Analysis, Customer Survey, and an Employee Survey.

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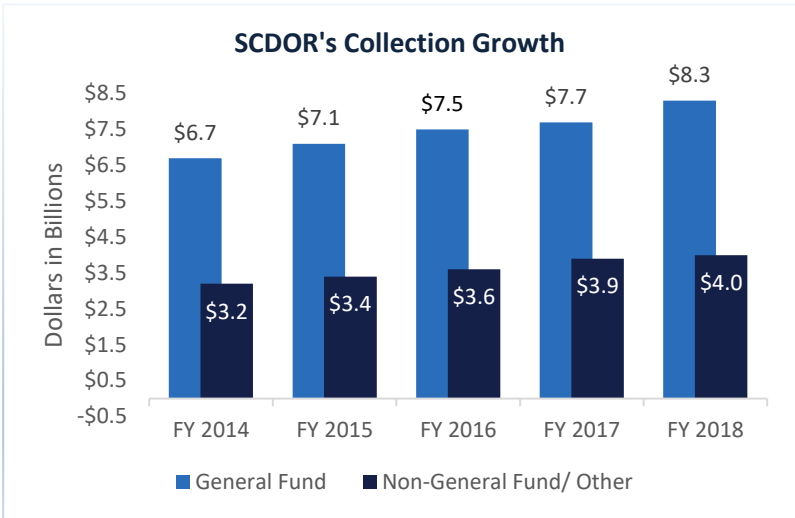


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SUCCESSSES

INCREASED TAXPAYER COMPLIANCE/ RECORD REVENUE COLLECTIONS

The SCDOR works to maximize voluntary compliance, continually evaluating the need for and implementing process improvements to make it easier for taxpayers to understand and meet their state tax obligations. Committed to the fair administration of tax laws, the SCDOR also works to reduce noncompliance. By taking action against those who do not comply, the SCDOR seeks to prevent unfairly increasing the tax burden on those who do.



MODERNIZED TAX PROCESSING

In August 2018, the SCDOR completed the four-year implementation of a new state-of-the-art integrated tax processing system, DORWAY. This new system replaced numerous outdated tax systems and applications that previously administered South Carolina’s taxes.

The public facing side of DORWAY, known as MyDORWAY, makes managing South Carolina tax accounts easier than ever for taxpayers. On MyDORWAY, taxpayers and businesses see the full picture of their South Carolina tax accounts, with the freedom to schedule payments, view online copies of all correspondence, review account history, and securely manage their tax accounts anytime, anywhere. Tax professionals can even manage multiple client accounts using one login. MyDORWAY is free and accepts online checks and credit card payments, making online compliance the easiest and most convenient option for taxpayers.

The modernization of our tax processing system represents a shift in the way the SCDOR manages technology. In the current digital age, our technologies have to remain current to keep up with ever changing security threats while meeting taxpayer needs and expectations. DORWAY and MyDORWAY will continue improving and evolving, staying fresh, current, and useful.

IMPROVED SECURITY

The SCDOR has improved security on all fronts, achieving notable success in both the physical security of our office locations and the cybersecurity of our digital landscape.

Physical security was enhanced through the installation of metal detectors in all SCDOR offices for screening of visitors, a full-time law enforcement staff at all SCDOR locations, an emergency notification system at the SCDOR main office, routine emergency response drills for employees, and the installation of a badge swipe door entry at all employee entrances.

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State-of-the art cybersecurity technologies combined with an agency-wide security culture have transformed the SCDOR into an organization with uniquely strong information security, going beyond state and federal standards to adopt military-grade cybersecurity controls in some areas. Successful security implementation considers three factors: people, processes, and technology. The SCDOR has focused not just on using the right tools, but on implementing those tools the right way, and requiring year-round security training for all employees.

CHALLENGES

FIGHTING TAX REFUND FRAUD

Tax refund fraud has reached pandemic levels across the nation, costing our nation billions of dollars in the last decade alone. It is our responsibility to use all available tools and resources to identify, isolate, and stop tax fraud. It is an ever-changing battlefield, as fraudsters continually evolve their tactics to find new vulnerabilities. When we stop and prevent fraud, not only are we protecting taxpayer data, we are also keeping state tax dollars where they belong instead of in the hands of criminals. To be successful we have to stay on the pulse of the latest tools, technologies, and information available to fight fraud.

Our enhanced fraud measures for the 2018 season included identity verification quizzes and individual code verifications, requiring taxpayers to verify information when our systems flag an inconsistency on their return. The data we share with other entities allows us to more easily catch such inconsistencies and halt the processing of those questionable returns. In 2017, the SCDOR worked with the South Carolina Legislature to sync the due date that employers are required to submit their W-2 records to the SCDOR and to their employees, allowing our fraud detection tools to match tax returns with W-2 information much earlier in the tax season.

Ultimately, the best way to fight tax refund fraud is to prevent it. Key stakeholders in this effort are South Carolina taxpayers. Taxpayers help fight tax fraud by becoming more vigilant in protecting their private and personal information, not oversharing on social media, using strong passwords, and keeping their devices clean and secure. Taxpayers should closely examine their tax documents (W-2s, 1099s, etc.) and their tax returns to ensure all information is correct and up to date. We use our website and social media channels to help build awareness and educate taxpayers on how to protect their information (dor.sc.gov/SecurityCenter).

MITIGATING SECURITY RISKS

While we consider our physical and cybersecurity efforts to be successes for the agency, the job of maintaining security is never finished and always a challenge.

Protecting stakeholders who work within and visit SCDOR facilities is a priority and offers unique challenges, some of which include: facility size and population, interaction with the public (e.g., multi-tenant facilities), multiple areas of ingress and egress, existing security practices, and workplace violence incidents. We continually assess preparedness by planning for emergencies of all kinds,

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ranging from active threats, hostage situations, bomb threats, and other similar security challenges, as well as natural threats to include fires, tornadoes, floods, hurricanes, and earthquakes.

Hacking methods are constantly changing, which requires continuous investments in staff training time, technology improvements, and security oriented vendor management. Maintaining a skilled cybersecurity workforce is a continuing challenge, due to a small talent pool and private industry competition. Negotiating and enforcing formal vendor agreements with strong contractual security terms is an ongoing challenge.

TAX CONFORMITY

One of the major challenges facing the South Carolina Department of Revenue is the passage of conformity legislation through the General Assembly.

In 1985, South Carolina enacted legislation to adopt much of the Internal Revenue Code and to use federal taxable income as a starting point in determining a taxpayer’s South Carolina tax liability. This major shift in tax policy simplified filing requirements for taxpayers and tax professionals, helping to maximize taxpayer compliance. Since 1985, South Carolina has conformed to most federal law changes each year, maintaining as simple a tax system as possible. However, this year the annual conformity is in jeopardy.

In December of 2017, Congress enacted extensive tax legislation (Tax Cuts and Jobs Act of 2017) for individuals, corporations, and pass-through entities effective for 2018. If South Carolina does not conform to the IRC through 12/31/2017, South Carolina income tax returns for 2018 and all subsequent years would require that the taxpayer either:

1. Prepare two federal tax returns each year – an actual return to report and pay federal income taxes and a “dummy” federal income tax return for use solely in reporting and paying their South Carolina income tax based on the IRC law as of 12/31/16 with the taxpayer’s 2018 tax information (and subsequent years) used to complete the South Carolina income tax return, or
2. Prepare a more detailed South Carolina tax return that starts with federal taxable income but includes all adjustments needed to eliminate the federal IRC changes after 12/31/2016.

Failure to conform to the IRC as of 12/31/2017 will present numerous technical, as well as practical, problems for taxpayers and the State.

Taxpayers will need a working knowledge of two sets of federal laws to complete the South Carolina return (the 2016 pre-reform federal law and the post-reform federal law). Both of these methods will cause confusion and require substantial additional time and effort by taxpayers to prepare their South Carolina returns or force them to hire tax professionals to complete the returns.

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EMERGING ISSUES

TAXATION OF ONLINE RETAIL SALES

South Carolina’s sales and use tax base is at risk. Approximately 38% of the State’s annual general fund budget is funded by sales and use tax revenues, but historical data and retail sales trends indicate that this tax base is volatile and vulnerable due to the rapidly increasing shift from brick and mortar retail transactions to e-commerce purchases. The SCDOR is on the forefront of states who are seeking to collect sales and use tax from online retailers, but the evolving landscape of e-commerce taxation will continue to be an issue for the SCDOR—and the State—going forward.

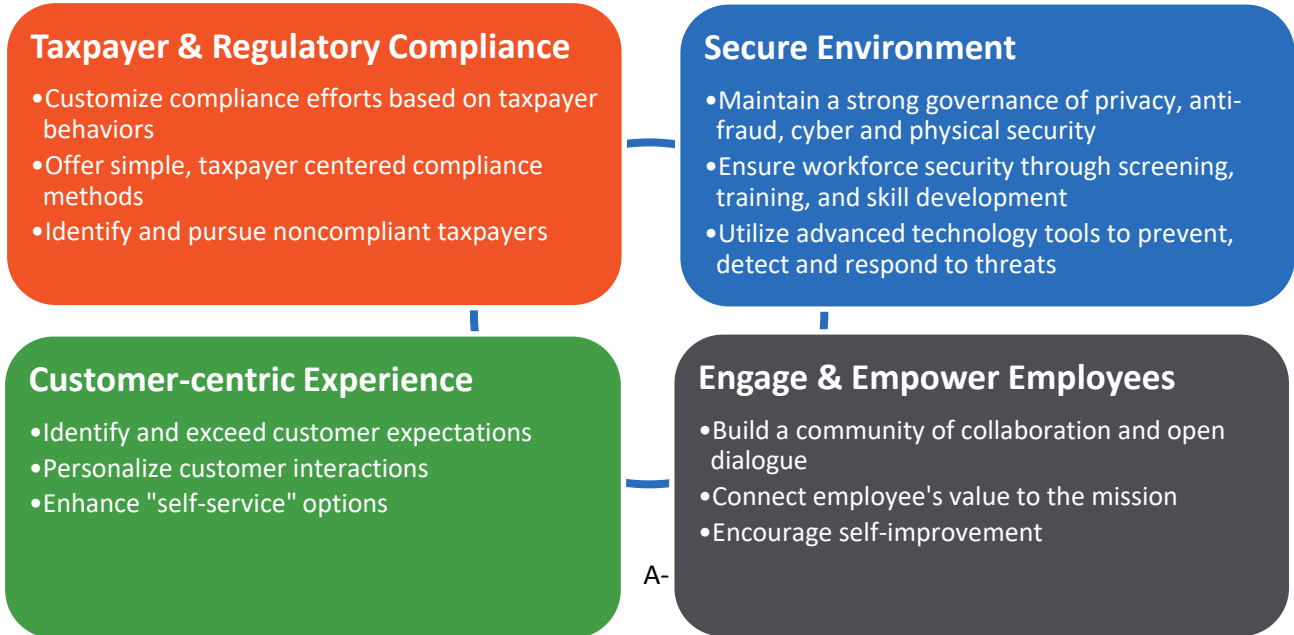
TECHNOLOGICAL ADVANCEMENTS

The implementation of our internal tax processing system (DORWAY) and our public facing taxpayer portal (MyDORWAY) is a tremendous technological advancement, but our work is never finished. SCDOR leadership recognizes that to fulfill our mission in the digital age, we must keep up with changing technologies. To make compliance as easy as possible, SCDOR is exploring many new ways to meet taxpayers where they are with new online service options.

ALCOHOL BEVERAGE LICENSE REGULATION AND ENFORCEMENT

There is no debate. South Carolina is famous for and appreciative of hospitality and tourism. Our State’s tourism activities produce annually a \$19B economic impact. Yet South Carolina’s statutory scheme for regulating alcohol is challenging, affecting nearly every business—from liquor stores and beer wholesalers to grocery stores, gas stations, restaurants, and hotels. Understanding basic licensing/compliance questions often involves cross-referencing multiple state laws making it difficult for any business to be certain it is complying with the law. SCDOR is exploring new ways to assist businesses with attaining and maintaining alcohol beverage licenses.

PROSPECTIVE PLANS (FY19)



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Strategic Planning and Performance Measurement Template

Statewide Enterprise Strategic Objective	Type	Item #			Description	Base	2017-18		Time Applicable	Data Source and Availability	Calculation Method	Meaningful Use of Measure
		Goal	Strategy	Measure			Target	Actual				
Government and Citizens	G	1			Fairly administer and enforce revenue and regulatory laws of the State of South Carolina.							
Government and Citizens	S	1.1			Increase tax compliance of all taxpayers							
Government and Citizens	M		1.1.1	Total SCDOR Revenue Collections	\$11.7B	See Calculation Method	\$12.3B	Fiscal Year	SCEIS Business Objects Report (General Fund)	SCDOR collected \$8.3 billion in General Fund collections and \$4.0 billion in other collections on behalf of local governments and other state entities. The target value for General Fund collections was \$8.1 billion as estimated by the BEA. Target values for other collections are not utilized.	Increase voluntary compliance.	
Government and Citizens	M		1.1.2	Dollars assessed by SCDOR's audit services (dollars in millions)	\$172 M	\$172M	\$727M	Fiscal Year	SCDOR Master Performance Metric Dashboard	SCDOR Audit Service Types Dollars Assessed: Filing Enforcement - 13.3% \$22M Office Audit - .7% \$5M Field Audits - 96% \$700M	Address non-compliance	
Government and Citizens	M		1.1.3	Percentage of tax returns filed electronically	69%	70%	82%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Of the 4.4 million returns filed in Fiscal Year 2018, 3.6 million were filed electronically. This includes Corporate, Individual Income, Sales, Withholding and Other Taxes. Note: This calculation is based on the number of returns filed and not documents processed as reported in Fiscal Year 2015.	Increase voluntary compliance	
Maintaining Safety, Integrity and Security	S	1.2			Protect taxpayers and State revenues by enhancing fraud prevention & detection.							
Maintaining Safety, Integrity and Security	M		1.2.1	Number of fictitious fraudulently filed returns identified and stopped	DNE	DNE	4,489	Fiscal Year	SCDOR Master Performance Metric Dashboard	Count of fictitious fraudulent tax returns identified and stopped and the number processed, detected, and reversed.	Increase fraud prevention and detection	
Government and Citizens	S	1.3			Consolidate SCDOR's multiple tax processing systems into one efficient system, known as DORWAY.							
Government and Citizens	M		1.3.1	Number of enhancements made to DORWAY (Phases I-IV).	See Calculation Method	DNE	4,327	Fiscal Year	DORWAY Executive Summary	Count of enhancements made to DORWAY, Phases I-IV. This includes enhancements, corrections, core changes, and technical. Note: Previously this number was reported by individual phase.	Continue the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWAY).	
Government and Citizens	M		1.3.2	Total tax types migrated to DORWAY upon completion of implementation.	See Calculation Method	DNE	72	Fiscal Year	DORWAY Executive Summary	Count of tax types migrated to DORWAY, Phase I-IV. Note: Previously this number was reported by individual phase.	Continue the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWAY).	
Government and Citizens	M		1.3.3	Number of taxpayer accounts migrated and transaction tests performed upon complete implementation of DORWAY.	See Calculation Method	DNE	4,942,838 39,714	Fiscal Year	DORWAY Executive Summary	Count of taxpayer accounts migrated to DORWAY & transaction tests performed, Phase I-IV. Note: Previously this number was reported by individual phase.	Continue the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWAY).	
Maintaining Safety, Integrity and Security	G	2			Ensure taxpayer security by utilizing state-of-the-art technology.							
Maintaining Safety, Integrity and Security	S	2.1			Cultivate an increasingly mature security governance program.							
Maintaining Safety, Integrity and Security	M		2.1.1	Percentage of external security assessments and audits passed successfully.	100%	100%	100%	Fiscal Year	Security Reports	External security assessments and audits passed successfully as a percent of all external security assessments and audits performed.	Continue to improve security governance and compliance.	

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		Goal	Strategy	Measure			Target	Actual				
Maintaining Safety, Integrity and Security	M			2.1.2	Percentage of existing, active SCDOR employees to complete required security and disclosure trainings.	100%	100%	100%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Count of SCDOR employees completing required annual security and disclosure training as a percent of all SCDOR employees. Annual training involves at a minimum 2 hours of training that include monthly mini modules of e-learning. Additional hours are required for new employees, high risk personnel, employees processing credit cards, and privileged DORWAY users.	Continue to improve security governance and compliance.
Maintaining Safety, Integrity and Security	M			2.1.3	Number of "high priority" vendors reviewed for security compliance.	DNE	8	6	Fiscal Year	Security Reports	Count of identified "high priority vendors" reviewed for security contractual language and reviewed by SCDOR. High priority vendors include those who have access to taxpayer data.	Continue to improve security governance and maintain compliance.
Maintaining Safety, Integrity and Security	S			2.2	Increase efficiency and security by effectively utilizing state-of-the-art security technology and processes.							
Maintaining Safety, Integrity and Security	M			2.2.1	Percentage compliance rate achieved on external assessment of use resource effectiveness (appliances, hardware, software, etc.)	DNE	100%	100%	Fiscal Year	Security Reports	Percent of external assessments that do not have any high priority risk problems.	Continue to improve security governance and maintain compliance.
Maintaining Safety, Integrity and Security	M			2.2.3	Percent of planned and unplanned integrated technology projects completed on time.	DNE	90%	74%	Fiscal Year	Security Reports	Count of integrated technology projects completed on time compared to any rebaselining divided by the number of projects undertaken.	Continue to improve security governance and maintain compliance.
Maintaining Safety, Integrity and Security	M			2.2.4	Number of enhancements made to the security of SCDOR facilities.	1,424	DNE	8	Fiscal Year	SCDOR Master Performance Metric Dashboard	Count of improvements made to the security of SCDOR facilities. Note: Previously this metric represented the number of physical security activities instead of projects.	Continue to improve security governance and maintain compliance.
Maintaining Safety, Integrity and Security	S			2.3	Increase security by consolidating multiple antiquated tax processing systems through the implementation of DORWAY.							
Maintaining Safety, Integrity and Security	M			2.3.1	Percentage compliance rate achieved on a risk assessment of DORWAY.	97%	97%	94%	Fiscal Year	Security Reports	For each DORWAY rollout, count of security risk assessment items passed as a percent of the total risk assessment items reviewed	Continue the secure implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWAY).
Maintaining Safety, Integrity and Security	M			2.3.2	Percentage of SCDOR DORWAY users reviewed for authorization rights and user rights based on job needs.	DNE	100%	95%	Fiscal Year	Security Reports	Count of user reviews completed divided by the number of user reviews requested	Continue to improve security governance and maintain compliance.
Government and Citizens	G			3	Maintain a positive customer service experience for all stakeholders.							
Government and Citizens	S			3.1	Increase taxpayer satisfaction by enhancing how the Agency interfaces with customers.							
Government and Citizens	M			3.1.1	Percentage of customers satisfied with the SCDOR services as reported through an independent third party surveyor.	79.06%	DNE	79.68%	Fiscal Year	University of South Carolina College of Arts and Science Institute of Public Service and Policy Research South Carolina State Survey	Average percentage of respondents reporting "very/somewhat satisfied" in the following customer service categories: overall quality of service received, courtesy and attitude of staff, accuracy of the information received, speed of the service provided, and overall ease of the process.	Enhance customer service.

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Government and Citizens	M		3.1.2		Percentage increase in SCDOR website users.	-2%	DNE	23%	Fiscal Year	Use Google analytics metrics to measure the change in website users year over year	Count of webpage users was 1,398,997, an increase of 258,816 from the previous Fiscal Year.	Enhance customer service by interpreting & disseminating pertinent tax law information.
Government and Citizens	M		3.1.3		Number of in-class and e-learning training opportunities offered to SCDOR employees regarding Phase IV of DORWAY.	See Calculation Method	95 444	77 412	Fiscal Year	SCDOR Master Performance Metric Dashboard	Count of the DORWAY, Phase IV, training attendees & count of the DORWAY, Phase IV training sessions held. Note: Previously this metric provided a count of training course types offered, instead of a count of training classes offered.	Continue the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWAY)
Government and Citizens	S		3.2		Streamline tax processing to ensure effective, accurate, and timely service for all taxpayers.							
Government and Citizens	M		3.2.1		Percentage of tax returns filed electronically	69%	70%	82%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Of the 4.4 million returns filed in Fiscal Year 2018, 3.6 million were filed electronically. This includes Corporate, Individual Income, Sales, Withholding and Other Taxes. Note: This calculation is based on the number of returns filed and not documents processed as reported in Fiscal Year 2015.	Increase voluntary compliance
Government and Citizens	M		3.2.2		Percentage of revenue dollars collected through electronic services.	82%	85%	86%	Fiscal Year	SCDOR Master Performance Metric Dashboard	SCDOR collected a total \$18.9 billion. Of that amount, \$16.2 billion was collected through electronic services. This includes Corporate, Individual Income, Sales, Withholding and Other Taxes. Note: These numbers represent actual deposits.	Increase voluntary compliance
Government and Citizens	M		3.2.3		Number of external partners interfacing with DORWAY.	53	DNE	181	Fiscal Year	DORWAY Executive Summary	Count of stakeholders interfacing with DORWAY following complete implementation.	Continue the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWAY).
Government and Citizens	S		3.3		Increase customer satisfaction by offering assistance through the interpretation & dissemination of tax law.							
Government and Citizens	M		3.3.1		Number of formal advisory opinions resolved and published by SCDOR's Policy Division.	730	DNE	268	Fiscal Year	SCDOR Master Performance Metric Dashboard	Count of topics clarified in formal opinions issued. Note: For 2017 (base), the number jumped significantly due to clarification provided on new legislation (House bill 3516) that was implemented this past legislative session concerning the SC Infrastructure and Economic Development Reform Act including the new infrastructure maintenance fee and its impact on sales taxation of automobiles.	Enhance customer service by interpreting & disseminating pertinent tax law information.
Government and Citizens	M		3.3.2		Percentage of taxpayers reporting an excellent or good satisfaction rate for external taxpayer classes attended.	96%	DNE	95%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Of the 655 taxpayers who attended the 22 external educational sessions provided, 622 taxpayers reported an excellent or good satisfaction rate.	Enhance customer service by interpreting & disseminating pertinent tax law information.
Education, Training, and Human Development	G		4		Promote and maintain a competent, productive, and diverse workforce							
Education, Training, and Human Development	S		4.1		Recruit and develop a competent, productive, and diverse workforce.							

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		Goal	Strategy	Measure			Target	Actual					
Education, Training, and Human Development	M			4.1.1	Percentage of employees participating in internal training opportunities reporting applicable use of information learned.	DNE	DNE	86%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Of the 1,746 employees attending the 234 internal training sessions offered, the percentage reporting applicable use of information learned.	Promote a culture that develops a competent, productive, and diverse workforce.	
Education, Training, and Human Development	M			4.1.2	Number of employees who internally advance due to the attainment of relevant industry credentials supported by the Department.	DNE	DNE	13	Fiscal Year	SCDOR's Administrative Services Dashboard	Count of employee advancements due to the attainment of relevant industry credentials supported by SCDOR	Promote a culture that develops a competent, productive, and diverse workforce.	
Education, Training, and Human Development	M			4.1.3	Percentage of identified critical agency positions with a multi-faceted transition plan.	DNE	100%	100%	Fiscal Year	SCDOR's Administrative Services Dashboard	12 of the total 12 identified critical TERI retiree positions currently have a multi-faceted transition plan.	Promote a culture that develops a competent, productive, and diverse workforce.	
Education, Training, and Human Development	S			4.2	Value and retain a competent, productive, and diverse workforce.								
Education, Training, and Human Development	M			4.2.1	Percentage of agency positions with an average salary at 90% or more of the midpoint of the South Carolina salary pay bands 3, 4, and 5.	34%	50%	38%	Fiscal Year	SCDOR's Administrative Services Dashboard	Count of employees in bands 3, 4, and 5 who currently have an average salary which is over 90% of band midpoint in comparison to the total count of employees in bands 3, 4, and 5.	Promote a culture that develops a competent, productive, and diverse workforce.	
Education, Training, and Human Development	M			4.2.2	Percentage of SCDOR employees with a low health risk rating as reported by PEBA.	57.9%	DNE	56.5%	Fiscal Year	PEBA Agency Health Report Card	800 State Health Plan Participants: Low Risk #452/56.5% Medium Risk #328/41.0% High Risk #20/2.5%	Promote a culture that develops a competent, productive, and diverse workforce	
Education, Training, and Human Development	M			4.2.3	Average monthly equal opportunity goal met.	95%	96%	96%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Measurement of the Department's attainment of South Carolina Human Affairs Commission's State diversity goals	Promote a culture that develops a competent, productive, and diverse workforce	

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		Goal	Strategy	Measure			Target	Actual				
Government and Citizens	G	1			Increase tax and regulatory compliance							
Government and Citizens	S	1.1			Customize compliance efforts based on taxpayer behaviors							
Government and Citizens	M		1.1.1	Increase voluntary tax and regulatory compliance	DNE	90%		Fiscal Year	SCEIS Business Objects Report (General Fund)	Of total SCDOR collections, the dollars collected voluntarily from taxpayers	Increase voluntary compliance	
Government and Citizens	M		1.1.2	Increase total tax and regulatory collections	6.03%	See Calculation Method		Fiscal Year	SCEIS Business Objects Report (General Fund)	The increase in SCDOR tax and regulatory collections year over year	Increase voluntary compliance	
Government and Citizens	S	1.2			Offer simple, taxpayer centered compliance methods							
Government and Citizens	M		1.2.1	Increase electronic tax and fee filings	82%	80%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Of the total returns filed in Fiscal Year 2019, the number that were filed electronically	Increase voluntary compliance	
Government and Citizens	M		1.2.2	Increase electronic tax and fee payments	86%	80%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Of the total payments received in Fiscal Year 2019, the number that were paid electronically	Increase voluntary compliance	
Government and Citizens	S	1.3			Identify and pursue noncompliant taxpayers							
Government and Citizens	M		1.3.1	Increase resolution of taxpayer disputes	DNE	DNE		Fiscal Year	SCDOR Master Performance Metric Dashboard	The increase in the number of tax and regulatory disputes resolved year over year	Increase voluntary compliance	
Maintaining Safety, Integrity and Security	G	2			Ensure a secure environment							
Maintaining Safety, Integrity and Security	S	2.1			Maintain a strong governance of privacy, anti-fraud, cyber and physical security							
Maintaining Safety, Integrity and Security	M		2.1.1	Percentage of privacy, fraud, cyber and physical security events detected and prevented	DNE	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Of the total privacy, fraud, cyber and physical security events, the events detected and prevented	Continue to improve security governance and compliance.	
Maintaining Safety, Integrity and Security	M		2.1.2	Percentage of external security assessments and audits passed successfully	100%	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	External security assessments and audits passed successfully as a percent of all external security assessments and audits performed. Success is defined by a submission being accepted or passing.	Continue to improve security governance and compliance.	
Maintaining Safety, Integrity and Security	S	2.2			Ensure workforce security through screening, training, and skill development							
Maintaining Safety, Integrity and Security	M		2.2.1	Percentage of employee security training completed on-time	100%	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Of the total number of SCDOR employees, the number of employees completing training on-time.	Continue to improve security governance and compliance.	

Agency Name: DEPARTMENT OF REVENUE

Fiscal Year 2018-2019
Accountability Report

Agency Code: R440 Section: 109

Strategic Planning and Performance Measurement Template

Statewide Enterprise Strategic Objective	Type	Item #			Description	Base	2018-19 Target	Actual	Time Applicable	Data Source and Availability	Calculation Method	Meaningful Use of Measure
		Goal	Strategy	Measure								
Maintaining Safety, Integrity and Security	M		2.2.2		Number of employment denials resulting from security screening	DNE	0%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of employees denied employment due to a failed security screening.	Continue to improve security governance and compliance.
Maintaining Safety, Integrity and Security	S		2.3		Utilize advanced technology tools to prevent, detect and respond to threats							
Maintaining Safety, Integrity and Security	M		2.3.1		Number of data breaches	DNE	0%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of data breaches	Continue to improve security governance and compliance.
Maintaining Safety, Integrity and Security	M		2.3.2		Number of website defacements	DNE	0%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of website defacements	Continue to improve security governance and compliance.
Government and Citizens	G		3		Provide a customer-centric experience							
Government and Citizens	S		3.1		Identify and exceed customer expectations							
Government and Citizens	M		3.1.1		Percentage of customers reporting their expectations were exceeded	DNE	DNE		Fiscal Year	SCDOR Master Performance Metric Dashboard	Pending survey design. Third party surveyor currently being procured.	Increase voluntary compliance
Government and Citizens	M		3.1.2		Number of communication channels with established customer feedback mechanisms	DNE	DNE		Fiscal Year	SCDOR Master Performance Metric Dashboard	The number of SCDOR communication channels with customer feedback mechanisms.	Increase voluntary compliance
Government and Citizens	S		3.2		Personalize customer interactions							
Government and Citizens	M		3.2.1		Increase customer satisfaction of the quality of service provided ☐	74.50%	DNE		Fiscal Year	SCDOR Master Performance Metric Dashboard	Measure of the overall quality of services provided as reported by taxpayers surveyed after contact with SCDOR and by a third party.	Increase voluntary compliance
Government and Citizens	S		3.3		Enhance "self service" options							
Government and Citizens	M		3.3.1		Increase the number of taxpayers independently resolving their issue	DNE	DNE		Fiscal Year	SCDOR Master Performance Metric Dashboard	Increase number of taxpayers utilizing new "self service" options	Increase voluntary compliance
Government and Citizens	M		3.3.2		Number of new "self service" options offered to taxpayers	DNE	DNE		Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of "self service" options offered to taxpayers	Increase voluntary compliance
Education, Training, and Human Development	G		4		Engage and empower employees							
Education, Training, and Human Development	S		4.1		Build a community of collaboration and open dialogue							
Education, Training, and Human Development	M		4.1.1		Increase employee engagement	DNE	DNE		Fiscal Year	SCDOR Master Performance Metric Dashboard	Pending survey design. Third party surveyor currently being procured.	Employee satisfaction, retention, and productivity
Education, Training, and Human Development	S		4.2		Connect employee's value to the mission							
Education, Training, and Human Development	M		4.2.1		Increase employee empowerment	DNE	DNE		Fiscal Year	SCDOR Master Performance Metric Dashboard	Pending survey design. Third party surveyor currently being procured.	Employee satisfaction, retention, and productivity
Education, Training, and Human Development	S		4.3		Encourage self improvement							
Education, Training, and Human Development	M		4.3.1		Increase employee performance	DNE	DNE		Fiscal Year	SCDOR Master Performance Metric Dashboard	EPMS evaluations	Employee satisfaction, retention, and productivity

Agency Name:

DEPARTMENT OF REVENUE

Fiscal Year 2017-2018
Accountability Report

Agency Code:

R440

Section:

109

Program Template

Program/Title	Purpose	FY 2017-18 Expenditures (Actual)				FY 2018-19 Expenditures (Projected)				Associated Measure(s)
		General	Other	Federal	TOTAL	General	Other	Federal	TOTAL	
I. Administrative and Program Support	Internal Audit, Security, and Communications and Strategic Initiatives	\$ 3,167,849	\$ 792,535		\$ 3,960,384	\$ 3,200,000	\$ 800,000		\$ 4,000,000	1.1.1, 1.1.3, 2.1.1, 2.1.2, 2.1.3, 2.2.4, 2.3.1, 2.3.2, 3.1.1, 3.1.2, 4.2.1, 4.2.2
II. A. Programs and Services. Support Services	Administrative Services and Information Technology	\$ 9,144,488	\$ 22,844,415		\$ 31,988,903	\$ 9,000,000	\$ 23,190,000		\$ 32,190,000	1.1.1, 1.2.1, 2.1.1, 2.1.2, 2.1.3, 2.2.1, 2.2.3, 2.2.4, 3.1.1, 3.1.3, 3.2.1, 3.2.2, 3.3.2, 4.1.1, 4.1.2, 4.1.3, 4.2.1, 4.2.2, 4.2.3
II. B. Program and Services. Revenue and Regulatory	Field Operations, Taxpayer and Business Services, Government Services, and Litigation and Appeals	\$ 24,388,616	\$ 7,878,089		\$ 32,266,705	\$ 25,000,000	\$ 8,000,000		\$ 33,000,000	1.1.1, 1.1.2, 1.1.3, 1.2.1, 1.3.1, 1.3.2, 1.3.3, 2.1.2, 2.2.4, 2.3.1, 2.3.2, 3.1.1, 3.1.3, 3.2.1, 3.2.2, 3.2.3
II. C. Programs and Services. Legal, Policy and Legislation	Policy, Privacy, and Procurement	\$ 747,130	\$ 9,349		\$ 756,479	\$ 800,000	\$ 10,000		\$ 810,000	1.1.1, 1.2.1, 2.1.2, 2.1.3, 3.1.1, 3.3.1
III. Employee Benefits	Employer share of fringe benefits paid on agency employee salaries.	\$ 12,291,201	\$ 892,322		\$ 13,183,523	\$ 13,000,000	\$ 1,000,000		\$ 14,000,000	All Measures

DEPARTMENT OF REVENUE

Fiscal Year 2017-2018
Accountability Report

R440 Section: 109

Legal Standards Template

Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Does this law specify who your agency must or may serve? (Y/N)	Does the law specify a product or service your agency must or may provide?	If yes, what type of service or product?	If other service or product, please specify what service or product.
Title 1			Administration of Government				
1-30-95	State	Statute	SCDOR is governed by an Agency Director who is appointed by the Governor. There are no service limits for an Agency Director. The Agency Director may be removed by the Governor as provided in 1-3-240(B).	No	No - Does not relate directly to any agency deliverables		
Title 3			U.S. government, Agreements and Regulations				
3-11-400(C)(3)(b)(i)	State	Statute	SCDOR must develop the form and format to report the average daily percentage of winnings to losses by gambling vessels. SCDOR must perform an annual audit to verify the accuracy of the reports.	Yes	Yes	Report our agency must/may provide	Regulate Reporting of Taxpayers
3-11-400(C)(3)(b)(iii)	State	Statute	SCDOR must make the information reported from gambling vessels available on a quarterly basis to: the county or municipality from which the gambling vessel originates, the general public, the Governor, President Pro Tempore of the Senate and the Speaker of the House.	Yes	Yes	Report our agency must/may provide	Support State Government
Title 4			Counties				
4-10-90(A)	State	Statute	SCDOR shall administer and collect the local sales and use tax in the manner that statewide sales and use taxes are collected and administered. (Local Option Sales Tax)	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
4-10-90(B)	State	Statute	All revenues collected must be remitted to the State Treasurer to be credited to a Local Sales and Use Tax Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
4-10-90(C)	State	Statute	SCDOR shall furnish data to the State Treasurer and to the governing bodies of the counties and municipalities receiving revenues for the purpose of calculating distributions and estimating revenues. The information which may be supplied to counties and municipalities includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers. (Local Option Sales Tax)	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
4-10-350(A)	State	Statute	SCDOR must administer and collect the Capital Project Sales Tax in the same manner that other sales and use taxes are collected.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
4-10-360	State	Statute	SCDOR shall deposit with the State Treasurer all collections to be credited to a separate account.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
4-10-370	State	Statute	SCDOR shall furnish data to the State Treasurer and to county treasurers receiving revenues for the purpose of calculating distributions and estimating revenues (Capital Project Sales Tax).	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
4-10-440	State	Statute	SCDOR shall remit collections from the Education Capital Improvement tax to the State Treasurer	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
4-10-450	State	Statute	SCDOR shall furnish data to the State Treasurer and to a school district and others receiving tax revenues pursuant to this article for the purpose of calculating distributions and estimating revenues. (Education Capital Improvement Sales Tax)	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
4-10-580(A)	State	Statute	SCDOR must administer and collect local sales tax in the same manner that other sales taxes are collected.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
4-10-770	State	Statute	SCDOR must administer and collect the local option sales and use tax for local property tax credits, if imposed by a county, in the same manner that other sales and use taxes are collected.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
4-10-930	State	Statute	SCDOR shall accept for filing a certified copy of an ordinance or referendum results reducing or repealing the Local Option Tourism Development fee.	No	Yes	Other service or product our agency must/may provide	Support to Local Governments
4-10-940	State	Statute	SCDOR can retain a fee for administering the Tourism Development fee.	No	No - Does not relate directly to any agency deliverables		
4-10-940 (B)	State	Statute	SCDOR must administer and collect the Tourism Development Fee in the same manner as the Sales and Use Tax.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
4-10-940 (E)	State	Statute	SCDOR shall deposit collected fees with the State Treasurer	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity

4-10-960	State	Statute	SCDOR shall furnish data to the State Treasurer and to the municipal treasurers receiving revenues for the purpose of calculating distributions and estimating revenues.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
4-12-30(B)(3)	State	Statute	SCDOR shall designate by December thirty first of each year the counties qualifying for the reduced fee-in-lieu threshold requirement.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
4-12-30(D)(2)(a)(i)	State	Statute	In certain special instances, SCDOR must determine the value of property subject to the fee-in-lieu of taxes.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
4-12-30 (O)(8)	State	Statute	SCDOR shall develop applicable forms and procedures for handling and processing extension requests.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
4-29-67(D)(2)(a)(iii)	State	Statute	SCDOR must determine a fair market value estimate of the value of the property using the procedure in the statute and must determine the value of real property subject to the fee under certain conditions. In certain special instances.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
4-29-67 (S)(7)	State	Statute	SCDOR shall develop applicable forms and procedures for handling and processing fee-in-lieu extension requests.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
4-37-30 (A)(8)	State	Statute	The Local Option Transportation tax levied pursuant to this section must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
4-37-30 (A)(16)	State	Statute	SCDOR shall furnish data to the State Treasurer and to the counties receiving revenues for the purpose of calculating distributions and estimating revenues.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
Title 6	State		Local Government - Provisions Applicable to Special Purpose Districts and Other Political Subdivisions				
6-1-85 (A)	State	Statute	SCDOR shall provide assessed values and fair market values of properties collected in accordance with 59-20-20 to the Office of Research and Statistics of the Revenue and Fiscal Affairs Office.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
6-1-810	State	Statute	SCDOR shall share data helpful to both the department and the implementing jurisdiction regarding the enforcement of accommodation tax laws (Fairness in Lodging Acts).	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
6-1-825	State	Statute	SCDOR shall identify websites containing 'rent by owner' vacation rental opportunities and request them to post a statement on the website that the owner of South Carolina rental properties is required to be licensed and to collect applicable local and state fees and taxes	Yes	Yes	Other service or product our agency must/may provide	Regulate Reporting of Taxpayers
Title 11	State		Public Finance				
11-9-820 (A)(1)(d)	State	Statute	The Director of SCDOR shall serve as an ex officio member with no voting rights on the Board of Economic Advisors(BEA), a division of the Revenue and Fiscal Affairs Office.	Yes	Yes	Board, commission, or committee on which someone from our agency must/may serve	Serve on a Committee or Board
11-9-820 (D)	State	Statute	SCDOR must provide to the Board of Economic Advisors by November tenth a report of the amount of tax credits claimed and magnetic tapes containing data from all state individual and corporate income tax filings from the previous year.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
11-9-825	State	Statute	The BEA must be supplemented by one professional from the staff of SCDOR.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
11-11-10	State	Statute	SCDOR shall furnish information as requested from the Executive Budget Office and Fiscal Affairs Office, and shall be present at all hearings before the committees having charge of the appropriations in the Senate and the House.	Yes	Yes	Other service or product our agency must/may provide	
11-11-156 (5)(b)	State	Statute	SCDOR must reimburse the county treasurer for Homestead Exemption credits of each school district in the county.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
11-44-70 (A)	State	Statute	SCDOR shall provide for the manner in which the angel investor application is to be submitted and shall review the application and tentatively approve the application upon determining that it meets the requirements of this chapter.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
11-44-70 (B)	State	Statute	SCDOR shall provide tentative approval of the application by the date provided in subsection (C).	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
11-44-70 (C)	State	Statute	SCDOR shall notify each qualified investor of the tax credits tentatively approved and allocated to the qualified investor by January thirty first of the year after the application was submitted. If the credit amounts on applications filed with SCDOR exceed the maximum aggregate limit of tax credits, then the tax credit must be allocated among the angel investors who filed a timely application on a pro rata basis, based upon the amounts otherwise allowed by this chapter.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
11-44-70(D)	State	Statute	SCDOR shall report by March thirty first each year to the House Ways and Means Committee, the Senate Finance Committee, and the Governor, by county, the number of angel investor tax credit applications SCDOR has received, the number of applications approved and the tax credits approved. The report must be available in a conspicuous place on SCDOR's website.	Yes	Yes	Report our agency must/may provide	Provide a Report
11-47-20(j)	State	Statute	SCDOR shall ascertain the amount of State excise tax paid on cigarettes sold within South Carolina.	Yes	Yes	Other service or product our agency must/may provide	Evaluate and Adjust Tax Rates
Title 12	State		Taxation				
Title 12, Chapter 2							

12-2-5	State	Statute	SCDOR is governed by an Agency Director who is appointed by the Governor. There are no service limits for an Agency Director. The Agency Director may be removed by the Governor as provided in 1-3-240(B).	No	No - Does not relate directly to any agency deliverables		
Title 12, Chapter 4							
12-4-10	State	Statute	SCDOR must administer and enforce SC revenue laws, licensing and regulation of alcoholic liquors, beer and wine, and assess penalties for violations, and other laws specifically assigned.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-4-310(1)	State	Statute	SCDOR shall hold meetings, as considered necessary.	No	No - Does not relate directly to any agency deliverables		
12-4-310(2)	State	Statute	SCDOR shall formulate and recommend legislation to enhance uniformity, enforcement, and administration of the tax laws, and secure just taxation and improvements in the system of taxation.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-4-310(3)	State	Statute	SCDOR shall consult and confer with the Governor upon the subject of taxation, the administration of the laws, and the progress of the work of the department, and furnish the Governor reports, assistance, and information he may require.	Yes	Yes	Other service or product our agency must/may provide	Establish Partnerships to Promote Tax Compliance and Simplify Tax Administration
12-4-310(4)	State	Statute	SCDOR shall prepare and publish, annually, statistics reasonably available with respect to the operation of the department, including amounts collected, and other facts it considers pertinent and valuable.	Yes	Yes	Report our agency must/may provide	Provide a Report
12-4-310(5)	State	Statute	SCDOR shall make available to the authorities of a political subdivision information reported to SCDOR pursuant to the requirements of Chapter 36 of this title of businesses licensed under Section 12-36-510 in the requesting political subdivision.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
12-4-310(6)	State	Statute	SCDOR shall hire all necessary personnel, including officers, agents, deputies, experts, and assistants, and assign to them duties and powers as the department prescribes.	No	No - Does not relate directly to any agency deliverables		
12-4-310(7)	State	Statute	SCDOR shall require those of its officers, agents, and employees it designates to give bond for the honest performance of their duties in the sum and with the sureties it determines; and all premiums on the bonds must be paid by the department	No	No - Does not relate directly to any agency deliverables		
12-4-310(8)	State	Statute	SCDOR shall pay travel expenses, purchase, or lease all necessary facilities, equipment, books, periodicals, and supplies for the performance of its duties	No	No - Does not relate directly to any agency deliverables		
12-4-310(9)	State	Statute	SCDOR shall exercise and perform other powers and duties as granted to it or imposed upon it by law	No	No - Does not relate directly to any agency deliverables		
12-4-310(10)	State	Statute	SCDOR shall make gross receipts or net taxable sales figures reported to SCDOR available to municipalities or counties levying a tax based on gross receipts or net taxable sales.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
12-4-310(11)	State	Statute	SCDOR shall provide data and assistance to municipalities and counties in which Article 8, Chapter 1, Title 6, the Fairness in Lodging Act, is implemented.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
12-4-360	State	Statute	SCDOR shall verify, when requested by the Retirement Systems of the Public Employee Benefit Authority, information on individual income tax returns to assist the retirement systems in ascertaining if an individual receiving disability benefits has gainful employment for which he is receiving compensation.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
12-4-375	State	Statute	SCDOR can retain and expend the first one hundred fifty thousand dollars from bankruptcy operations to defray administrative cost	No	No - Does not relate directly to any agency deliverables		
12-4-377	State	Statute	SCDOR must maintain adequate records accounting for the receipt of funds from the sale of confiscated alcoholic beverages. This revenue shall be deposited to the General Fund after deducting costs.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
12-4-380	State	Statute	SCDOR shall report to the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee, within thirty days of final settlement, the details of all tax liabilities reduced by order of the director.	Yes	Yes	Report our agency must/may provide	Provide a Report
12-4-385	State	Statute	SCDOR shall notify the appropriate licensing division of the Department of Labor, Licensing and Regulation when a change in policy is proposed concerning a particular industry group.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders
12-4-387	State	Statute	SCDOR shall use available personnel to conduct audits involving all taxes to help promote voluntary compliance and collect revenues for the general fund.	Yes	Yes	Other service or product our agency must/may provide	Perform Audit Functions and Compliance Inspections to Promote Tax Compliance
12-4-388	State	Statute	SCDOR may charge participants in taxpayer education workshops a fee to cover direct costs.	No	No - Does not relate directly to any agency deliverables		

12-4-390 (A)	State	Statute	SCDOR can collect fees to recover the cost of the production, purchase, handling and mailing of documents, publications, records and data sets.	No	No - Does not relate directly to any agency deliverables		
12-4-390 (C)	State	Statute	SCDOR is required to pay for annual costs to maintain a legislatively mandated requirement (license or professional designation) for employment by SCDOR.	No	No - Does not relate directly to any agency deliverables		
12-4-510(2)	State	Statute	In order to administer effectively the equitable assessment of property for taxation, SCDOR shall make the levy upon the assessed value of property subject to tax necessary to raise the annual appropriations made by the General Assembly as it relates to private carlines and flight equipment.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-4-520(1)	State	Statute	SCDOR shall call meetings of all county assessors, to provide instruction as to the law governing the assessment and taxation of all classes of property. SCDOR shall formulate and prescribe rules to govern assessors and county boards of tax appeals in the discharge of their duties.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-4-520(2)	State	Statute	SCDOR shall confer with, advise, and direct assessors and county boards of tax appeals as to their duties.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-4-520(5)	State	Statute	SCDOR shall require county auditors to place upon the assessment rolls omitted property that may have escaped taxation in the current or previous years.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-4-540(A)	State	Statute	SCDOR has sole responsibility for the appraisal, assessment, and equalization of the taxable values of corporate headquarters, corporate office facilities, and distribution facilities and of the real and personal property owned by or leased by manufacturing, railway, private carline, airline, water, heat, light and power, telephone, cable television, sewer, pipeline, and mining businesses in the conduct of their business. SCDOR has sole responsibility for the appraisal, assessment, and equalization of the taxable values of the personal property of merchants.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-4-540(D)	State	Statute	SCDOR shall assess all real and personal property, leased or used, to the owner, except as otherwise provided.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-4-550(1)	State	Statute	SCDOR shall require municipal, county, and other public officers to report information as to the assessment of property, collection of taxes, receipts from licenses and other sources, and information necessary in the work of SCDOR.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-4-550(2)	State	Statute	SCDOR shall require all persons to furnish information concerning their capital, bonded or other debts, current assets and liabilities, value of property, earnings, operating and other expenses, taxes, and other facts necessary for SCDOR to ascertain the value and relative tax burden borne by all kinds of property.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-4-560	State	Statute	SCDOR shall prepare appropriate manuals, guides, and other aids for the equitable assessment of all properties and prepare suitable forms for an adequate listing and description of property by groups and classes.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-4-580	State	Statute	SCDOR charges a fee to governmental entities for collecting outstanding liabilities on their behalf.	No	No - Does not relate directly to any agency deliverables		
12-4-710	State	Statute	SCDOR shall determine if any property qualifies for exemption from local property taxes under Section 12-37-220, except for the exemption provided by 12-37-220(A)(9) in accordance with the Constitution and general laws. This determination must be made on an annual basis and the appropriate county official advised by SCDOR by June first of each year.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-4-730	State	Statute	SCDOR shall certify a property tax exemption on real and personal property to the auditor's office in the county for those approved.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
Title 12, Chapter 6			South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.				
12-6			SCDOR must collect and remit individual income tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
12-6-20	State	Statute	SCDOR shall administer and enforce the taxes imposed by Chapter 6. SCDOR shall make and publish rules and regulations necessary to enforce this chapter.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-6-520	State	Statute	Annually by December fifteen, SCDOR shall adjust the income tax brackets in the same manner as the Internal Revenue Code 1(f), but limited to one-half the adjustment of IRC Section 1(f) and limit the adjustment to four percent a year and round off to the nearest ten dollars. Inflation adjustments must be made cumulatively to the income tax brackets.	Yes	Yes	Other service or product our agency must/may provide	Evaluate and Adjust Tax Rates
12-6-530	State	Statute	SCDOR must collect and remit corporate income tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
12-6-1140(10)(d)	State	Statute	SCDOR must approve forms by which certifications must be filed by members of the State Guard and other officers eligible for a deduction.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-6-3360 (B)	State	Statute	SCDOR shall rank and designate the state's counties for purposes of the jobs tax credit.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees

12-6-3360(I)	State	Statute	The appropriate agency involved with the jobs tax credit shall determine if qualifying net increases or decreases have occurred related to jobs.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-6-3360 (J)	State	Statute	The appropriate agency shall prescribe certification procedures to ensure taxpayers can claim credits in future years even if a particular county's classification is changed.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-6-3367 (D)	State	Statute	SCDOR shall prescribe certification procedures to ensure taxpayers may qualify for a corporate tax moratorium in future years even if a particular county is removed from the list of qualifying counties.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-6-3375(B)(2)	State	Statute	SCDOR must prescribe the manner in which a taxpayer shall claim a credit for increasing its port cargo volume.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-6-3381	State	Statute	SCDOR must prescribe a form in order to claim the tax credit for costs associated with a premarital preparation course.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-6-3588	State	Statute	SCDOR shall determine the proof necessary to meet the requirements of the Clean Energy Tax Incentive Credit. SCDOR must certify the qualifying expenditures for the credit. SCDOR must consult with the Department of Commerce, the State Energy Office or any other agency on standards for certification	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-6-3620(E)	State	Statute	SCDOR shall consult with the State Energy Office or any other appropriate state and federal officials on standards for certification. SCDOR must notify the taxpayer that it qualifies for the biomass resource credit.	Yes	Yes	Other service or product our agency must/may provide	Establish Partnerships to Promote Tax Compliance and Simplify Tax Administration
12-6-3622(B)	State	Statute	The fire sprinkler system credit is claimed on a form developed by SCDOR.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-6-3780(A)(1)	State	Statute	SCDOR must prescribe the manner in which to claim the credit.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-6-3780 (B)(2)	State	Statute	If the preventative maintenance refundable income tax credit claimed in a tax year is less than the amounts transferred to SCDOR, then the excess shall revert back from SCDOR to the Department of Transportation.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-6-3910 (A)	State	Statute	SCDOR must prescribe forms for estimated taxes.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-6-5060(B)	State	Statute	SCDOR must put a check off list on all individual income tax returns. The instructions to the income tax form must contain a description of the purposes for which the funds were established and the use of the monies from the income tax contributions.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-6-5060(C)	State	Statute	SCDOR shall determine and report at least annually to the appropriate agency administering the fund the amount of contributions. SCDOR shall transfer the appropriate amount to each fund at the earliest possible time. The incremental cost of collection must be retained by SCDOR.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
12-6-5590(E)	State	Statute	SCDOR shall examine the substance and donative intent, rather than merely the form, of contributions qualifying as a qualified conservation contribution.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Title 12, Chapter 8			Income Tax Withholding: SCDOR's administrative responsibilities				
12-8	State	Statute	SCDOR must collect and remit revenue from withholding tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-8-520 (A)	State	Statute	Employers withhold based on tables and rules promulgated by SCDOR.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-8-590 (A)	State	Statute	SCDOR is to prescribe forms and provide for the manner in which withholding is to be conducted for distributions to non-resident shareholders of corporations and non-resident partners of partnerships.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-8-1530 (A)	State	Statute	SCDOR is required to develop quarterly withholding returns.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Title 12, Chapter 10			Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund.				
12-10-80(A)(11)	State	Statute	SCDOR shall audit each qualifying business with claims in excess of ten thousand dollars in a calendar year at least once every three years to verify proper sources and uses of the funds. SCDOR shall impose a penalty for all reports filed after June thirtieth or the approved extension date.	Yes	Yes	Other service or product our agency must/may provide	Perform Audit Functions and Compliance Inspections to Promote Tax Compliance
12-10-80(E)	State	Statute	SCDOR is required to remit the appropriate amount of funds to the State Rural Infrastructure Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-10-82	State	Statute	SCDOR must create a form for a taxpayer to make an election to assign job development credits to a designated trustee.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-10-85(A)	State	Statute	Funds received by SCDOR for the State Rural Infrastructure Fund must be deposited in the State Rural Infrastructure Fund of the Council.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity

12-10-88(B)	State	Statute	SCDOR shall remit the redevelopment fees for each calendar quarter for which the Redevelopment Authority provides a timely statement with required information.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-10-95(I)(2)	State	Statute	SCDOR must audit any business that claimed the job retraining credit every three years solely for the purpose of verifying proper sources and uses of the credit.	Yes	Yes	Other service or product our agency must/may provide	Perform Audit Functions and Compliance Inspections to Promote Tax Compliance
12-10-100(B)	State	Statute	SCDOR may retain a portion of the Revitalization Zone/Enterprise Zone fee to defray cost of administration.	No	No - Does not relate directly to any agency deliverables		
12-10-105	State	Statute	SCDOR may charge an annual fee to qualifying businesses that claim the job development tax credit to defray administrative cost.	No	No - Does not relate directly to any agency deliverables		
Title 12, Chapter 11							
Taxation. Income Tax on Banks							
12-11	State	Statute	SCDOR must collect and remit the bank tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
Title 12, Chapter 13							
Taxation. Income Tax on Buildings and Loan Association							
12-13	State	Statute	SCDOR must collect and remit the savings and loan association tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
Title 12, Chapter 20							
Corporate License Fees, SCDOR's Corporate Infrastructure Credit report due to the General Assembly.							
12-20	State	Statute	SCDOR shall collect and remit the corporate license fee to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
12-20-105 (H)	State	Statute	SCDOR shall report to Senate Finance, House Ways and Means and Department of Commerce the history of the license tax credit pursuant to this section.	Yes	Yes	Report our agency must/may provide	Provide a Report
Title 12, Chapter 21							
Stamp and Business License Tax: SCDOR's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax.							
12-21	State	Statute	SCDOR must collect and remit the admission fee, the beer and wine wholesalers excise tax, bingo tax, coin operated device tax and tobacco tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
12-21-625(B)(1)	State	Statute	Five million dollars of the revenue generated from the cigarette surtax shall be directed to the Medical University of South Carolina Hollings Cancer Center.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-21-625(B)(2)	State	Statute	Five million dollars of the revenue generated shall be directed to the Smoking Prevention and Cessation Trust Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-21-625(B)(3)	State	Statute	Remaining revenue shall be deposited in the South Carolina Medical Reserve Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-21-670	State	Statute	SCDOR shall issue a license for sale of tobacco products upon receipt of application and SCDOR shall produce forms for this purpose.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
12-21-735 (E)	State	Statute	SCDOR shall prescribe, prepare and furnish stamps for the payment of the cigarette tax. SCDOR shall also cause to be prepared stamps that indicate that a package of cigarettes is exempt.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-21-735 (E)(2)	State	Statute	SCDOR shall designate the type of stamps to be applied.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-21-735 (E)(6)	State	Statute	SCDOR determines the amount of credit to be allowed for the purchase of a stamping machine and equipment.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-21-735 (H)(2)	State	Statute	SCDOR shall provide a method of purchasing stamps.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-21-735(I)	State	Statute	SCDOR must report by March fifteenth of each year to Senate Finance and House Ways and Means the costs associated with the operation of the cigarette tax stamp program.	Yes	No - But relates to manner in which one or more agency deliverables is provided	Report our agency must/may provide	Provide a Report
12-21-1050	State	Statute	SCDOR shall prescribe forms for the collection of the beer and wine license tax.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-21-1060	State	Statute	SCDOR shall allow a discount of two percent to the wholesaler on the amount of tax reported monthly on timely filed returns.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-21-1120	State	Statute	Beer and wine taxes and license fees provided by this article must be paid to and collected by SCDOR and deposited to the general fund of this state.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund

12-21-1130	State	Statute	SCDOR shall transfer to the special school account from any unallocated funds on the last day of the month the State's portion from the sale of beer or wine.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-21-2420(16)(b)	State	Statute	Revenue derived from fishing piers from admissions tax along the coast must be allocated for use by the Commercial Fisheries Division of the Department of Natural Resources.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-21-2450	State	Statute	SCDOR shall issue licenses to operate a place of amusement upon receipt of application.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
12-21-2720 (E)	State	Statute	SCDOR shall collect increased fees on Class 2 coin-operated machines for purposes of funding South Carolina Law Enforcement Division (SLED) operations, and these funds are sent to SLED to offset the cost of video gaming enforcement.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-21-2742	State	Statute	SCDOR must seize and confiscate any unlicensed equipment and then SCDOR must sell equipment at public auction.	No	No - But relates to manner in which one or more agency deliverables is provided	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-21-2744	State	Statute	Owners of property seized by SCDOR may file a cash bond within five days of the seizure. Within ten days, the equipment owner must bring legal action to have seizure set aside; otherwise SCDOR must declare the bond filed forfeited.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-21-3940 (A)	State	Statute	SCDOR shall prescribe application forms for a bingo license.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-21-3940(A)(1)	State	Statute	SCDOR will make the determination if an organization is qualified to hold a bingo license.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
12-21-3950(B)	State	Statute	SCDOR has forty-five days to approve or reject a bingo application based on the requirements.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
12-21-4000 (12)(b)	State	Statute	Excess proceeds tax must be remitted to SCDOR. If promoter or organization fail to remit, SCDOR shall suspend both licenses.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
12-21-4190(A)	State	Statute	SCDOR shall charge and retain ten cents for each dollar of face value of each bingo card sold for AA,B,D and E licenses and four cents for each dollar of face value of each bingo card for a C license. SCDOR shall charge and retain five cents for each dollar of face value for an F license.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-21-4190(B)(1)	State	Statute	SCDOR must make the revenue distribution back to the charity for which the bingo cards were purchased. This distribution must be made by the last day of the next month following the month the revenue was collected. These amounts must be reduced by any delinquent debts as defined in the <u>Setoff Debt Collection Act</u> .	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-21-4190 (C)	State	Statute	Revenue derived from Class F licenses shall be distributed pursuant to Section 12-21-4200.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-21-4200	State	Statute	SCDOR shall deposit with the State Treasurer the first nine hundred forty-eight thousand dollars collected from bingo revenue in twelve equal amounts into an account called "Division on Aging Senior Citizens Centers Permanent Improvement Fund".	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-21-4200 (1)	State	Statute	SCDOR shall deposit with the State Treasurer seven and five one-hundredths percent of bingo revenue to be credited to the account of the Division on Aging but in no case shall the amount be less than six hundred thousand dollars.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-21-4200 (3)	State	Statute	SCDOR shall deposit with the State Treasurer seventy-two and fifteen one-hundredths percent of bingo revenue to the general fund, except that the first one hundred thirty-one thousand must be transferred to the Commission on Minority Affairs.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-21-4210	State	Statute	SCDOR shall make refunds on all returned bingo paper. If an organization ceases operation SCDOR shall accept returned paper and credit the value of returned paper.	Yes	Yes	Other service or product our agency must/may provide	Determine and Issue a Refund to a Taxpayer
12-21-4220	State	Statute	SCDOR shall set the design and requirements of all bingo cards.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-21-4230	State	Statute	SCDOR must set all bond amounts for all organizations, promoters, manufacturers and distributors of bingo cards.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-21-4240	State	Statute	SCDOR will license all organizations, promoters, manufacturers and distributors of bingo paper. SCDOR is required to collect annual license fee of five thousand dollars for manufacturers and two thousand dollars for distributors.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product

12-21-4270	State	Statute	Each licensee may obtain cards approved by SCDOR by making application and remitting sixteen and one-half percent of the total face value of the cards purchased. Upon receipt of tax paid SCDOR shall notify a licensed distributor to release the face value of cards requested. SCDOR is required to set forth procedures to ensure cross-checking between manufacturers and distributors and organizations.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
12-21-6530(A)	State	Statute	If a facility qualifies under this article, one-fourth of the admissions tax generated by that facility must be paid by SCDOR to the county or municipality in which the facility is located.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-21-6540(A)	State	Statute	If a facility qualifies under this article, one-fourth of the admissions tax generated by that facility must be paid by SCDOR to the special tourism infrastructure development fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-21-6550(B)	State	Statute	SCDOR shall notify the county or municipality in writing if a certification application is approved.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
Title 12, Chapter 23			License Taxes on Other Businesses: SCDOR's administrative responsibility of the Electric Power Tax and Hospital Tax				
12-23-40	State	Statute	SCDOR shall administer and shall collect the electric power tax.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-23-810 (C)	State	Statute	SCDOR must notify hospitals as to the amount of hospital tax due based on calculations from the Department of Health and Human Services.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders
12-23-815	State	Statute	SCDOR shall issue assessments for the tax based on information provided by the Department of Health and Environmental Control and the Office of Research and Statistics of the Revenue and Fiscal Affairs Office.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-23-820	State	Statute	SCDOR shall administer and enforce provisions of this article. The hospital tax levied pursuant to this article must be collected in accordance with the provisions of Chapter 54 of Title 12.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-23-840	State	Statute	Revenues derived from the Hospital Tax must be deposited in the Medicaid Expansion Fund created by Section 44-6-155.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
Title 12, Chapter 24			Deed Recording Fee: SCDOR's allocation requirements of the Deed Recording Fee.				
12-24	State	Statute	SCDOR must collect and remit the documentary tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
12-24-90(B)(1)	State	Statute	Allocates to the Heritage Land Trust Fund a portion of the state portion of the Deed Recording Fee collected.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-24-90(B)(2)	State	Statute	Allocates to the State Housing Authority a portion of the state portion of the Deed Recording Fee collected.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-24-95	State	Statute	Twenty-five cents of the one dollar thirty-cent state deed recording fee must be credited to the South Carolina Conservation Bank Trust Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
Title 12, Chapter 28			Motor Fuels Subject to User Fees: SCDOR administrative and allocation requirements.				
12-28-310 (D)	State	Statute	SCDOR shall permanently increase the amount of the motor fuel user fee by two cents, for a total of twelve cents starting on July 1, 2017 and each July 1st thereafter until after July 1, 2022.	Yes	Yes	Other service or product our agency must/may provide	Evaluate and Adjust Tax Rates
12-28-970 (A)	State	Statute	SCDOR must establish procedures regarding backup user fees related to motor fuel.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-28-995	State	Statute	SCDOR shall establish conditions for payment of tax on motor fuel removed from a bulk plant and imported by a tank wagon and delivered to a South Carolina destination less than twenty five miles from the border of this state.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-28-1400	State	Statute	SCDOR must provide the manner in which information related to motor fuel user fees should be submitted and must use all of the information reported to track petroleum products.	Yes	Yes	Other service or product our agency must/may provide	Regulate Reporting of Taxpayers
12-28-1730(F)	State	Statute	SCDOR shall impose a civil penalty in the amount of one thousand dollars or ten dollars for each gallon of dyed fuel used to operate a vehicle on the highways of this state.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-28-2355(C)	State	Statute	Petroleum Inspection Fees as described in SC Code Sec. 12-28-2355 (A) are collected by SCDOR and remitted to the State Non-Federal Aid Highway Fund at Department of Transportation.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-28-2740 (A)(3)	State	Statute	SCDOR shall collect information regarding the number of gallons of gasoline sold in each county for use in making allocations of donor funds. SCDOR shall submit the percentage of the total represented by each county to the Department of Transportation.	Yes	Yes	Other service or product our agency must/may provide	Support State Government

12-28-2915(A)	State	Statute	Twenty million dollars of the motor carrier tax must be deposited into the account for economic development as provided in Section 12-28-2910.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-28-2915(B)	State	Statute	All revenues in excess of twenty million dollars shall be credited to the Department of Transportation.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
Title 12, Chapter 33			Alcohol Beverages License: SCDOR's administrative and allocation requirements				
12-33	State	Statute	SCDOR must collect and remit alcoholic liquor tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
12-33-245(B)	State	Statute	SCDOR must deposit eleven percent of the revenue generated from the liquor by the drink excise tax with the State Treasurer to be deposited into a separate fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-33-480	State	Statute	SCDOR shall prescribe a form for the payment of taxes and must also assess and collect tax from licensed alcohol wholesalers in same manner as other taxes.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Title 12, Chapter 35			The Simplified Sales and Use Tax Administration Act: SCDOR's required representative and agreement.				
12-35-40	State	Statute	SCDOR must provide representative to Streamlined Sales Tax Committee.	Yes	Yes	Board, commission, or committee on which someone from our agency must/may serve	Serve on a Committee or Board
12-35-50	State	Statute	SCDOR shall enter into the Streamlined Sales and Use Tax Agreement.	No	No - But relates to manner in which one or more agency deliverables is provided	Other service or product our agency must/may provide	Establish Partnerships to Promote Tax Compliance and Simplify Tax Administer
Title 12, Chapter 36			South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.				
12-36	State	Statute	SCDOR must collect and remit the sales tax and retailer license fee to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
12-36-510(B)(3)	State	Statute	SCDOR must prescribe a form for payment of accommodations tax.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-36-540	State	Statute	SCDOR shall issue a separate license for each retail sales location.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
12-36-1320	State	Statute	Requires SCDOR to determine the useful life of transient construction property in order for use tax on transient construction property to be calculated.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-36-2110(A)(4)	State	Statute	Revenue resulting from the increase in the maximum sales tax must be credited to the Infrastructure Maintenance Trust Fund	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-36-2120(57)	State	Statute	SCDOR shall publish a yearly list of articles which qualify for the August sales tax holiday.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-36-2120(65)(d)	State	Statute	SCDOR shall issue an exemption certificate to the qualifying taxpayer for a sales tax exemption for computer equipment for a technology intensive facility.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-36-2120 (78)	State	Statute	SCDOR shall issue an appropriate exemption certificate to an organization which researches and tests natural hazards per the statute.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-36-2620	State	Statute	Allocates proceeds of sales tax imposed by statutes.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-36-2630	State	Statute	Specifies Accommodations tax distributions.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-36-2630(3)	State	Statute	The proceeds of the 2% local accommodations tax, less SCDOR's actual incremental increase in the cost of administration, must be remitted quarterly to the municipality or the county in which it is collected.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-36-2660	State	Statute	SCDOR shall administer and enforce the provisions of Chapter 36, Title 12.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-36-2680	State	Statute	SCDOR shall prescribe an exemption certificate for persons making exempt agricultural purchases.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Title 12, Chapter 37			Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for Property				
12-37	State	Statute	SCDOR must collect and remit aircraft property tax and private car lines tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund

12-37-250(A)(4)	State	Statute	SCDOR must approve forms for the homestead exemption. SCDOR shall direct the auditor to notify municipalities of all applications for the homestead exemption within the municipality and the information necessary to calculate the amount of the exemption.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-37-250(F)	State	Statute	SCDOR shall reimburse from funds appropriated for homestead reimbursement the state agency of Vocational Rehabilitation for the actual expenses incurred in making decisions related to disability.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-37-250(G)	State	Statute	SCDOR shall develop advisory opinions as may be necessary to carry out the homestead exemption provisions.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-37-255(C)	State	Statute	SCDOR must withhold from the next disbursement of state funds to a county or municipality the amount of tax and penalties related to improperly granted homestead exemptions.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-37-266(A)	State	Statute	SCDOR must approve forms used by a trustee who holds legal title to a dwelling in order to apply for a homestead exemption.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-37-266(B)	State	Statute	SCDOR shall reimburse the taxing entity for the taxes not collected by reason of the homestead exemption.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-37-270(A)	State	Statute	SCDOR from the Trust Fund for Tax Relief shall annually pay to the county or municipality in which a dwelling is located a sum equal to the taxes not collected because of the homestead exemption.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-37-270(B)	State	Statute	SCDOR shall purchase and distribute the applications for the homestead exemption and the costs must be paid from the trust fund.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-37-280(A)	State	Statute	SCDOR must make reimbursements to local governments for the homestead exemption on an annual basis.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
12-37-450(A)	State	Statute	SCDOR shall make reimbursements for the inventory exemption to counties and municipalities in four equal payments. Counties and municipalities must be reimbursed for the inventory exemption based on the 1987 tax year millage and 1987 tax year assessed values for inventories.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
12-37-735 (B)	State	Statute	SCDOR must design a form in which a transferor assumes personal liability for his share of the taxes when property is transferred.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-37-970	State	Statute	SCDOR determines assessment of merchants' property and other business personal property and must supply these assessments to the counties.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-37-1610	State	Statute	SCDOR shall prescribe a form for property filings of railroads.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-37-1680	State	Statute	SCDOR shall proceed to ascertain value of railroads when railroad companies refuse to file.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-37-2000	State	Statute	SCDOR shall examine statements filed by telegraph and telephone companies.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-37-2120	State	Statute	SCDOR prescribes form on which carlines pay property taxes.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-37-2130	State	Statute	SCDOR shall annually assess the valuation of all private cars of each private car company.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-37-2140	State	Statute	SCDOR must determine valuation of carlines.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-37-2150	State	Statute	SCDOR shall levy against carlines and determine average levy for all purposes in state.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-37-2430	State	Statute	SCDOR shall annually assess, adjust, equalize and apportion the valuation of all aircraft in this State.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-37-2450	State	Statute	SCDOR shall annually levy tax against the value of aircraft so determined and collect the tax.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-37-2680	State	Statute	SCDOR must provide motor vehicle guides to counties.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-37-2850	State	Statute	SCDOR must assess and collect property taxes on motor carriers and remit collections to the State Treasurer's Office and the State Treasurer's Office makes disbursements in accordance with SC Code Sec. 12-37-2870	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-37-2860	State	Statute	SCDOR to retain a one-time fee for the cost to record and administer the motor carrier registration fee.	No	No - Does not relate directly to any agency deliverables		
12-37-3150(A)(8)	State	Statute	SCDOR shall provide the form used to notify the tax assessor after a conveyance of an ownership interest that constitutes an assessable transfer of interest.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-37-3160(A)	State	Statute	SCDOR shall examine the substance rather than merely the form of the transfer in determining whether an assessable transfer of interest has occurred.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax

12-37-3160(B)	State	Statute	SCDOR must prescribe the certificate that is contained with the property tax notice which certifies the details of the ownership of property.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
Title 12, Chapter 39			County Auditors: SCDOR's requirement to provide continuing education to County Auditors and SCDOR partnership responsibilities with Counties to assess property.				
12-39-15(A)	State	Statute	SCDOR must establish the content, cost and dates of continuing education courses that county auditors must complete.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-39-150	State	Statute	SCDOR must prescribe the manner in which county auditors must list in a book all taxable property in the county and the value of it as equalized.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-39-180	State	Statute	SCDOR must provide statements of the rates and sums to be levied for the current year to be used by county auditors. SCDOR shall prescribe the manner and form by which county auditors must list the property for taxation. SCDOR or the county auditor must place a minimum assessment of at least twenty dollars on all personal property that generates a tax bill.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-39-350	State	Statute	When notified by the county auditor of property which is required by law to be assessed has been omitted, SCDOR shall appraise and assess the omitted personal property.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
Title 12, Chapter 43			County Equalization and Reassessment: SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State.				
12-43-220 (g)	State	Statute	SCDOR must apply an equalization factor to real and personal property owned by or leased to transportation companies for hire as mandated by federal legislation.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-43-224(3)	State	Statute	SCDOR must approve forms for discounted values which must be applied for subdivided lots with the local assessor.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-43-230(a)	State	Statute	SCDOR shall provide by regulation a more detailed definition of agricultural real property consistent with the general definition set forth in this section which will be used by the county assessors.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-43-230 (d)(3)	State	Statute	SCDOR must approve forms to be used for application of special valuation with the assessor for homeowners associations.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-43-250	State	Statute	SCDOR shall make sales ratio studies in all counties of the State.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
12-43-300	State	Statute	SCDOR shall prescribe a standard reassessment form designed to contain information required in Section 12-60-2510(A)(1).	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
Title 12, Chapter 44			Fee In Lieu of Tax Simplification Act: SCDOR's administration responsibilities				
12-44-50(A)(1)(c)(i)	State	Statute	In certain special instances, SCDOR must determine the value of property subject to the fee.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-44-90(H)	State	Statute	SCDOR must develop forms and procedures for processing fee-in-lieu extension requests.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
Title 12, Chapter 45			County Treasurers and Collection of Taxes: SCDOR's requirement to provide continuing education to County Treasurers and SCDOR partnership responsibilities with Counties to collect.				
12-45-15(A)	State	Statute	SCDOR must establish the content, cost and dates of annual continuing education courses that county treasurers must complete.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-45-17	State	Statute	SCDOR must establish the content, cost and dates of annual continuing education courses that county tax collectors must complete.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
12-45-70(A)	State	Statute	SCDOR must direct and supervise the manner in which the county treasurer should collect taxes as prescribed by law.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
Title 12, Chapter 53			Tax Collection by the Department of Revenue: SCDOR's responsibility to remit to the clerk of court liens against the property seized and sold.				
12-53-50	State	Statute	SCDOR shall remit to the clerk of court of the county the amount of prior liens against the property seized and sold.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
Title 12, Chapter 54			Uniform Method of Collection and Enforcement of Taxes Levied and Assessed by SCDOR				
12-54-25(C)(1)	State	Statute	SCDOR must determine amount of interest on refunds.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-54-250(F)(2)	State	Statute	SCDOR shall include a notice detailing electronic filing requirements for tax return preparers filing one hundred or more returns in its form instructions and in the forms area of its website.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Title 12, Chapter 55			Overdue Tax Debt Collection Act: SCDOR's responsibility to notify the taxpayer of collection assistance fee and fee credit requirements.				
12-55-40	State	Statute	SCDOR shall notify a taxpayer that a collection assistance fee may be imposed in order to impose a collection assistance fee on a tax debt.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders
12-55-70	State	Statute	The collection assistance fee must be credited to a special account within SCDOR to be used to fund the South Carolina Business One Stop (SCBOS) program within SCDOR. Any excess proceeds above the amount required to fund SCBOS must be credited to SCDOR for use in budgeted operations.	No	No - Does not relate directly to any agency deliverables		

Title 12, Chapter 56							
12-56-60 (B)	State	Statute	Setoff Debt Collection Act: SCDOR's administrative responsibility SCDOR shall determine if debtor is due a refund and shall set off the delinquent debt against the refund.	Yes	Yes	Other service or product our agency must/may provide	Determine and Issue a Refund to a Taxpayer
12-56-80(A)	State	Statute	SCDOR must transmit proceeds and accounting of setoffs to claimant agencies.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
Title 12, Chapter 58							
12-58-30	State	Statute	South Carolina Taxpayers' Bill of Rights: SCDOR's administrative responsibility SCDOR shall establish the position of the taxpayer advocate. The taxpayer advocate is responsible for facilitating resolution of taxpayer's complaints and problems.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
12-58-40	State	Statute	SCDOR shall develop and implement a taxpayer education and information program.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
12-58-50 (B)	State	Statute	SCDOR shall annually publish a report of recommendations for improving taxpayer compliance and uniform administration.	No	Yes	Report our agency must/may provide	Provide a Report
12-58-80	State	Statute	SCDOR must develop and implement a program to evaluate employee's performance with respect to contact with taxpayers. The program must be coordinated with the Taxpayers' Rights Advocate.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
12-58-120	State	Statute	Provides guidelines where, under certain circumstances, SCDOR shall release any levy issued.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
12-58-150	State	Statute	SCDOR shall provide an administrative appeal procedure for releasing liens.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
12-58-160(A)	State	Statute	Requires action from SCDOR upon discovery of a lien that was filed in error.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
12-58-160(B)	State	Statute	When SCDOR releases a lien erroneously filed, notice must be mailed to the taxpayer and a copy of the release forwarded to the major credit reporting companies upon taxpayer request.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
12-58-165	State	Statute	If the department determines that no taxes were due, the recorded lien shall be expunged as if it were fully paid and satisfied.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
Title 12, Chapter 60							
12-60-410	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute. SCDOR shall assess all state taxes, interest, additions to taxes, and penalties. Also, SCDOR shall furnish a copy of an assessment to the taxpayer upon request.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-60-420(A)	State	Statute	In a division decision or a proposed assessment SCDOR must explain the basis for the division decision or proposed assessment and state the assessment will be made or the decision will be final unless the taxpayer protests.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
12-60-420(B)	State	Statute	SCDOR shall make available forms which taxpayers may use to protest a division decision or a proposed assessment.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
12-60-500	State	Statute	SCDOR shall issue an order to the State Treasurer to issue a refund if it's determined a refund is due.	Yes	Yes	Other service or product our agency must/may provide	Determine and Issue a Refund to a Taxpayer
12-60-510(A)(2)	State	Statute	SCDOR must issue an assessment for taxes if a taxpayer fails to file a protest with SCDOR within ninety days.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
12-60-510 (B)	State	Statute	SCDOR shall issue an amended Department Determination in the same manner as the original if the original is remanded to SCDOR by the Administrative Law Court.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
12-60-1310 (C)	State	Statute	SCDOR and the person shall stipulate the facts and issues after a protest is filed to attempt to settle a case.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
12-60-1310 (D)(I)	State	Statute	SCDOR shall make a Department Determination using information provided in accordance with Section 12-60-30(15)(C)(iii).	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
12-60-1310 (D)(2)	State	Statute	A Department Determination by SCDOR must be in writing.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
12-60-1330 (A)(3)	State	Statute	SCDOR shall deny, suspend, cancel, or revoke the license if a person fails to file a protest with SCDOR within ninety days.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-60-1330(B)	State	Statute	SCDOR shall issue an amended Department Determination in the same manner as the original if the original is remanded to SCDOR by the Administrative Law Court.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
12-60-1340	State	Statute	If SCDOR determines that public health, safety or welfare requires emergency action it shall seek an emergency revocation order from the Administrative Law Court.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
12-60-1720	State	Statute	SCDOR shall prescribe rules and procedures it considers appropriate to administer property tax protests.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
12-60-1730	State	Statute	SCDOR shall provide protest forms to county assessors for property assessments. The use of these forms is not mandatory.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements

12-60-2130	State	Statute	Upon remand of a case from the Administrative Law Court, SCDOR has thirty days, or a longer period if ordered by the judge, to consider the new facts. SCDOR shall issue its amended Department Determination in the same manner as the original.	Yes	Yes	Other service or product our agency must/may provide	
12-60-2140(A)	State	Statute	SCDOR shall notify the county auditor where the property is located to adjust the property tax assessment under protest to eighty percent if the appeal is not reasonably expected to be resolved by December thirty first.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders
12-60-2150 (B)	State	Statute	SCDOR shall notify the counties affected by any claim for refund of property tax.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders
12-60-2150 (D)	State	Statute	The appropriate division of SCDOR shall determine what refund is due and give the property taxpayer written notice of its determination.	Yes	Yes	Other service or product our agency must/may provide	Determine and Issue a Refund to a Taxpayer
12-60-2150 (F)	State	Statute	SCDOR shall consider any claim, determine the correct property tax assessment and issue any necessary orders. All appeals before SCDOR must be conducted as provided in Section 12-60-450 (C) through (E).	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-60-2150 (H)	State	Statute	Upon remand, SCDOR has thirty days, or a longer period ordered by a judge, to consider new facts and amend its Department Determination. SCDOR shall issue its amended Department Determination in the same manner as the original.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
Title 12, Chapter 62			South Carolina Motion Picture Incentive Act: SCDOR's responsibility for issuance of a sales tax exemption once a motion picture incentive is approved.				
12-62-40(C)(3)	State	Statute	SCDOR shall issue a sales tax exemption certificate once an application for motion picture incentives is approved by the Secretary of Commerce.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
12-62-50	State	Statute	SCDOR must remit withholding revenue to Parks, Recreation and Tourism upon request.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
12-62-60(A)(1)	State	Statute	Amount of twenty-six percent of the general fund portion of admissions tax must be provided for exclusive use of the South Carolina Film Commission.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
Title 13			Planning, Research				
13-1-1710	State	Statute	The Director of SCDOR shall serve as a member of the Coordinating Council for Economic Development.	Yes	Yes	Board, commission, or committee on which someone from our agency must/may serve	Serve on a Committee or Board
Title 16			Crimes and Offenses				
16-11-340	State	Statute	SCDOR shall print and distribute to each business establishment in the State that has a retail license, a cardboard placard advising of penalties for armed robbery.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
16-17-503(A)	State	Statute	SCDOR Director shall provide for the enforcement of 16-17-500 and 16-17-502 dealing with unlawful use of cigarettes and alternative nicotine products and shall conduct random, unannounced inspections of locations to determine compliance. SCDOR shall designate an enforcement officer to conduct annual inspections.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Title 23			Law Enforcement and Public Safety				
23-47-50(F)	State	Statute	SCDOR requirement to provide form and collect 911 fees and deposit with State Treasurer.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
23-51-60 (G)	State	Statute	Cigarettes seized by law enforcement or the State Fire Marshal under the Ignition Propensity Standards must be turned over to SCDOR and forfeited to the State.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
23-51-70 (B)	State	Statute	SCDOR in the regular course of business may inspect cigarette packages for ignition propensity marking. If cigarettes are not marked as required SCDOR shall notify the State Fire Marshal.	Yes	Yes	Other service or product our agency must/may provide	Perform Audit Functions and Compliance Inspections to Promote Tax Compliance
Title 27			Property and Conveyances: Catawba Indian Claims Settlement Act				
27-16-110(B)(2)	State	Statute	Requires that SCDOR regulate Catawba Indian Bingo games and issue Special Catawba Bingo license.	Yes	Yes	Other service or product our agency must/may provide	Assist the Catawba Indian Tribe with the Administration of Taxes
27-16-110 (C)(3)	State	Statute	SCDOR shall collect all revenues derived from the special tribal bingo tax.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
27-16-110 (E)	State	Statute	SCDOR has the authority to administer, and regulate all bingo games sponsored by the tribe. SCDOR has the authority to suspend or revoke the Tribe's bingo license. SCDOR shall notify the Tribe of violations and provide the Tribe with an opportunity to correct the violations before its license may be revoked.	Yes	Yes	Other service or product our agency must/may provide	Assist the Catawba Indian Tribe with the Administration of Taxes
27-16-130(D)(4)	State	Statute	If the Tribe chooses to assess a tribal real property tax, SCDOR shall provide necessary assistance.	Yes	Yes	Other service or product our agency must/may provide	Assist the Catawba Indian Tribe with the Administration of Taxes
27-16-130(F)(1)	State	Statute	A political subdivision may certify the deficiency of payment of property taxes to the State and the State shall levy against other taxable property of the taxpayer in the State and remit the proceeds to the appropriate taxing authority.	Yes	Yes	Other service or product our agency must/may provide	Assist the Catawba Indian Tribe with the Administration of Taxes
27-16-130(H)(3)(a)	State	Statute	Requires SCDOR to administer and collect the tribal sales tax.	Yes	Yes	Other service or product our agency must/may provide	Assist the Catawba Indian Tribe with the Administration of Taxes

27-16-130(H)(3)	State	Statute	SCDOR must administer and collect the tribal sales tax and must separately account for the tribal sales tax.	Yes	Yes	Other service or product our agency must/may provide	
Title 30	State	Statute	Public Records. Freedom of Information Act				
30-4-30(B)	State	Statute	SCDOR may establish and collect a reasonable fee not to exceed the actual cost of the search, retrieval of records resulting from a Freedom of Information request.	No	No - Does not relate directly to any agency deliverables		
Title 31	State	Statute	Housing and Redevelopment: Mobile Homes and House Trailers				
31-17-340	State	Statute	SCDOR shall prescribe forms necessary to issue mobile home decals.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
31-17-370	State	Statute	SCDOR shall prescribe forms necessary for moving permits on mobile homes and how it should be displayed.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
Title 34	State	Statute	Banking, Financial Institutions and Money. Bank Deposits				
34-11-70(a)	State	Statute	SCDOR can retain a non-sufficient fund fee for a check, draft, or other written order that is not paid by the bank because the maker or drawer did not have sufficient funds on deposit.	No	No - Does not relate directly to any agency deliverables		
Title 38	State	Statute	Insurance				
38-55-570(C)	State	Statute	SCDOR shall report but not adjudicate all cases of suspected false statements to the Insurance Fraud Division of the Office of Attorney General.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Title 40	State	Statute	Professions and Occupations				
40-60-35 (A)(2)	State	Statute	Assessors and other staff responsible for the assessment of property must receive seven hours of instructions each year. This instruction must be received from SCDOR or other providers or courses approved by the Department of Labor, Licensing and Regulation.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
Title 43	State	Statute	Social Services				
43-5-120(a)	State	Statute	SCDOR shall provide the Department of Social Services director or his designees an abstract of the income tax return requested, or provide information concerning any item of income or expense contained in the income tax return or disclosed by any investigation of income or return of the applicant or recipient.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
43-5-120(c)	State	Statute	The applicant or recipient whose income tax records have been requested from SCDOR shall be notified by mail that such request has been made at the time of the request.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders
Title 44	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act				
44-56-405	State	Statute	SCDOR shall collect and enforce payment of surcharges and fees which constitute the Dry cleaning Facility Restoration Trust Fund	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
44-56-420(A)	State	Statute	SCDOR must collect and administer Drycleaning Facility Restoration Trust Fund.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
44-56-425	State	Statute	Sets forth requirements for Dry cleaning Exemption Certificate. SCDOR shall issue an updated dry cleaning facility exemption certificate to a new owner or operator upon request.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
44-56-430(3)	State	Statute	SCDOR can retain environmental surcharge to defray cost of administration	No	No - Does not relate directly to any agency deliverables		
44-56-435 (A)	State	Statute	SCDOR shall distribute registration forms to owners and operators of dry cleaning and wholesale facilities and to property owners. SCDOR shall use reasonable efforts to identify and notify owners, operators, and property owners of dry cleaning and wholesale supply facilities of the registration requirements by certified mail, return receipt requested. SCDOR shall provide to DHEC a copy of each applicant's registration materials within thirty working days of the receipt of materials.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders
44-56-435 (B)	State	Statute	SCDOR must administer, collect, and enforce the surcharge and fees in the same manner as sales and use taxes, except no timely payment discount, or exemptions or exclusions are allowed.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
44-56-435 (C)	State	Statute	SCDOR shall retain funds for the costs incurred to collect and enforce the fund. The proceeds of the registration fee and surcharges, after deducting the costs incurred by SCDOR must be remitted to the State Treasurer and credited to the Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
44-56-435 (F)	State	Statute	SCDOR shall create and update an annual report of all dry cleaning facilities in the State. Report must identify those that have a dry cleaning facility exemption certificate and must provide the status of the annual certificates of registration for those in the fund. SCDOR shall publicize the report and distribute it as widely as practical on October thirtieth of each year to interested parties.	Yes	Yes	Report our agency must/may provide	Provide a Report
44-56-440 (A)(2)(a)	State	Statute	SCDOR must notify the owner or operator of the dry cleaning facility of a registration by the property owner.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders

44-56-440 (C)	State	Statute	SCDOR must issue a drycleaner's certificate of registration.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
44-56-470(D)	State	Statute	SCDOR can retain annual registration and fees for dry-cleaning facilities to defray cost of administration	No	No - Does not relate directly to any agency deliverables		
44-56-470(E)	State	Statute	SCDOR shall review the application for eligibility and request any information within ninety days. SCDOR shall notify the applicant within one hundred eighty days the eligibility status.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
44-56-480(E)	State	Statute	SCDOR can retain the surcharge on drycleaning solvent and halogenated dry cleaning fluid to defray cost of administration	No	No - Does not relate directly to any agency deliverables		
44-56-495(D)	State	Statute	An employee of SCDOR shall attend meetings of the Dry cleaning Advisory Council to provide the council informal assistance as to matters involving the surcharges and fees that are imposed by this act and administered and collected by SCDOR.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
44-96-120(B)	State	Statute	Allocates proceeds of solid waste disposal fees.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
44-96-160(W)(1)	State	Statute	SCDOR shall administer, collect and enforce the motor oil fee in the same manner as sales and use taxes.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
44-96-160(W)(2)	State	Statute	SCDOR shall remit fees collected pursuant to this chapter to the Solid Waste Management Trust Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
44-96-160(X)	State	Statute	SCDOR is required to adjust the rate of the fee to reflect a full year's collection to produce the amount of revenue required in the fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
44-96-160(Y)	State	Statute	SCDOR shall promulgate regulations necessary to implement the provisions.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
44-96-170(N)	State	Statute	SCDOR shall administer, collect and enforce waste tire disposal fee in the same manner as sales and use tax. SCDOR shall remit fees collected to the State Treasurer.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
44-96-170(O)	State	Statute	SCDOR must provide requirements for verification of refunds on fees for tires.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
44-96-180(F)	State	Statute	SCDOR shall administer, collect and enforce lead acid battery fee in the same manner as sales and use tax. SCDOR shall remit fees to the State Treasurer.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
44-96-200 (E)	State	Statute	SCDOR shall administer, collect and enforce white good disposal fee in the same manner as sales and use tax. SCDOR shall remit fees to the State Treasurer.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Title 46	State		South Carolina Farm Aid Fund				
46-1-160 (B)(1)	State	Statute	SCDOR shall assist the Department of Agriculture in the administration of the grant program by providing auditing services, accounting services, and review and oversight of all financial aspects of the grant program.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
46-1-160 (D)(1)	State	Statute	SCDOR shall utilize the provisions of the Setoff Debt Collections Act to collect money from a Farm Aid Grant recipient who provided inaccurate information or used funds for ineligible expenses.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
Title 48	State		Environmental Protection and Conservation				
48-30-40	State	Statute	Proceeds of the assessment on primary forest products shall be deposited to the forest renewal fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
48-30-50(1)	State	Statute	SCDOR shall develop administrative procedures to collect the assessment from primary forest product processors, deposit funds collected from the assessment and audit records to determine compliance.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
48-30-80	State	Statute	SCDOR shall enforce collection of the primary forest product assessment.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
48-46-40(D)(1)	State	Statute	SCDOR shall deposit with the State Treasurer payments on low level radioactive waste.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
Title 55	State		Aeronautics. State Aeronautical Regulatory Act				
55-5-280(A)(1)	State	Statute	Collections from the Aircraft Tax from Section 12-37-2410 shall be deposited with the State Treasurer into the State Aviation Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity

55-5-280(B)	State	Statute	Revenue received from the Aircraft Tax as allowed in Section 12-37-2410 in excess of two and one-half million dollars shall be directed to the State Aviation Fund. Any revenue in excess of five million dollars must be credited in equal amounts to the general fund and State Aviation Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
Title 56	State	Statute	Motor Vehicles. Rental of Private Passenger Automobiles				
56-31-60(B)(1)	State	Statute	SCDOR shall deposit the heavy equipment rental fee to the local jurisdiction where the qualified heavy equipment was rented.	Yes	Yes	Other service or product our agency must/may provide	Assist the Catawba Indian Tribe with the Administration of Taxes
Title 58	State	Statute	Public Utilities, Services and Carriers				
58-3-100	State	Statute	SCDOR must assess each utility company, railway company, household goods carrier and hazardous waste for disposal carrier its proportion of the expenses in proportion to its gross income from operation in this State. Assess the companies and collect in the manner provided by law for the collection of taxes and remit into the state treasury as other taxes.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
58-4-60(B)(2)	State	Statute	SCDOR must assess each public utility, railway company, household goods carrier, and hazardous waste for disposal carrier its proportion of the expenses in proportion to its gross income from operation in this State. SCDOR bills and collects this tax for the Public Services Commission and Office of Regulatory Staff.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
58-4-60 (B)	State	Statute	SCDOR can retain a portion of the assessment amount to defray operation cost.	No			
58-5-480	State	Statute	SCDOR on or before the first day of July in each year must assess each natural gas utility regulated and collect in the manner provided by law. The assessments must be deposited in a special fund with the State Treasurer's Office.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
58-9-2535	State	Statute	SCDOR must collect a dual relay charge from Commercial Mobile Radio Service (CMRS) providers and remit revenue to the Office of Regulatory Staff.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
58-9-2630(D)	State	Statute	SCDOR shall require an annual report of all communications service providers.	Yes	Yes	Other service or product our agency must/may provide	Regulate Reporting of Taxpayers
58-25-80	State	Statute	SCDOR is responsible for promulgating regulations for exemptions by nonprofits who are regional transportation authorities.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Title 59	State	Statute	Education				
59-20-20(3)	State	Statute	SCDOR shall exclude an imputed value of impact aid receipts from the Index of Taxpaying Ability. The Index must be determined annually from sales ratio data. SCDOR shall provide a preliminary Index by December first of each year and a final Index by February first to the Department of Education and to each auditor of each county. SCDOR shall adjust the Index in the year in which an appeal is resolved. The data gathered by SCDOR to determine the Index must be preserved as public records in the offices of SCDOR for four years. SCDOR shall file a statement stating the methodology employed in making the annual determination of the Index. All worksheets, computer printouts, the actual calculation, appraisals and all working papers must be preserved as part of the public record. SCDOR must use only reported consideration on sales for which deeds have been placed on public record. SCDOR shall make appraisals where sales data is not available. The value of a fee-in-lieu of taxes shall be computed by SCDOR basing the computation on the net fee received and retained by the school district.	Yes	Yes	Other service or product our agency must/may provide	Provide a Report
59-21-1010	State	Statute	SCDOR must allocate proceeds of additional sales tax imposed by the Education Improvement Act to the State Treasurer.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
Title 61	State	Statute	Alcohol and Alcoholic Beverages				
Title 61, Chapter 2			General Provisions: SCDOR administrative duties to license, permit and certify alcohol beverage retail location.				
61-2-20	State	Statute	SCDOR is vested with the power to administer Title 61.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-2-70	State	Statute	SCDOR shall issue all licenses, permits and certificates provided for in this title.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-2-80	State	Statute	SCDOR is empowered to regulate the operation of all retail locations authorized to sell beer, wine or alcoholic liquor. SCDOR is authorized to establish conditions or restrictions on issuing or renewing a license or permit.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-2-100 (B)	State	Statute	SCDOR shall initiate action to revoke any permit or license that is issued to any person who is not the owner or when the licensed individual or an individual principal is under twenty-one years of age.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product

61-2-105	State	Statute	SCDOR shall collect increased application and license fees for purposes of funding SLED operations and shall allocate these fees to SLED as soon as practicable.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
61-2-136	State	Statute	SCDOR shall transfer the permit of a currently licensed beer and wine wholesaler or currently licensed alcoholic liquor wholesaler upon notice in writing of the new location.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-2-145(B)	State	Statute	SCDOR must require all applications for biennial permits to sell alcohol for on premise consumption to include the requirement to maintain a liquor liability insurance policy.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-2-145(C)	State	Statute	SCDOR must prescribe the manner permittees should notify SCDOR of the status of the insurance policy.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-2-160	State	Statute	SCDOR shall notify an applicant of a license or permit under Title 61 of the necessary requirements to comply if SCDOR determines that delinquent taxes, penalties, or interest are due.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-2-185 (B)	State	Statute	SCDOR must promulgate the application process for nonprofit organizations. SCDOR must deny any application that does not contain the information required.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
Title 61, Chapter 4			Beer, Ale, Porter and Wine: SCDOR's administrative duties to issue certificate of registration for producers and wholesalers of beer and wine.				
61-4-310(A)	State	Statute	SCDOR must prescribe forms for a certificate of registration.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-4-310 (B)	State	Statute	SCDOR in its discretion must issue or reject the application for a certificate of registration.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-4-520(7)(a)	State	Statute	SCDOR shall determine which newspapers meet the requirements of a newspaper most likely to serve notice to interested citizens in the case of application to sell beer or wine.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-4-525 (C)	State	Statute	SCDOR shall continue to process an application and issue the permit to sell beer or wine if a protestant has no desire to attend a hearing.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-4-1515(A)(9)	State	Statute	SCDOR must maintain Brewery Insurance information.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-4-1515(C)	State	Statute	SCDOR must terminate a brewery permit and license if the brewery operations cease.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-4-1515(F)	State	Statute	SCDOR must waive newspaper notice and sign posting requirements for brewpubs applying for a brewery permit.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-4-1515 (G)	State	Statute	Breweries who have subsequent violations within a three year period must have their permit suspended by SCDOR for not less than thirty days. Revenue generated from violation fines must be transferred to State Law Enforcement Division (SLED).	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-4-1920 (B)	State	Statute	SCDOR shall prescribe the forms and ID tags for beer kegs provided to retail licensees.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
Title 61, Chapter 6							
61-6-80	State	Statute	SCDOR shall file annual reports with the Governor and the General Assembly.	Yes	Yes	Report our agency must/may provide	Provide a Report
61-6-100	State	Statute	SCDOR has the exclusive power to suspend and revoke all licenses.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-120	State	Statute	SCDOR shall not issue a license to any place of business not meeting the proximity requirements to a school, church or playground.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-180(A)	State	Statute	SCDOR must determine which newspapers meet the advertising requirements.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product

61-6-185(B)	State	Statute	SCDOR shall determine a protestant's intent to attend a contested case hearing before the Administrative Law Court.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-185(C)	State	Statute	SCDOR shall continue to process the application if protestant has no desire to attend contested case hearing.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-190	State	Statute	SCDOR shall not issue any license until the applicant has paid the license tax.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-195	State	Statute	SCDOR shall not issue or renew a license until the applicant certifies that no alcoholic liquors were purchased from a person who does not hold a wholesaler's license.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-505(D)	State	Statute	SCDOR shall collect a fee of twenty-five dollars for each temporary license sought.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
61-6-700	State	Statute	SCDOR must provide the form and conditions for the licensing of establishments using alcoholic beverages in the preparation of food. A person violating this provision must be fined five hundred dollars and other licenses held must be revoked.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-720	State	Statute	SCDOR must establish the form of the application for the special baking food manufacturer's license. SCDOR must revoke this license of any operator permitting the consumption of alcoholic liquor as a beverage.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-900	State	Statute	SCDOR must refund any portion of a license not used to a personal representative if the business is not continued after a licensee's death.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-910	State	Statute	SCDOR must refuse to issue any license to an applicant not a suitable person, business is not suitable or a sufficient number of licenses have already been issued.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-930	State	Statute	SCDOR must revoke the license of a wholesaler if there is a direct or indirect interest in a retail store by the wholesaler.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-940	State	Statute	SCDOR must revoke a retail license to sell alcoholic liquors if the licensee is indebted to a wholesaler except for current purchases not past due.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-1530(1)	State	Statute	SCDOR must prescribe the size and location of the sign prohibiting the possession of alcohol by a person under twenty-one.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-1530(2)	State	Statute	SCDOR must prescribe the size and location of the sign related to the restrictions of transporting of alcohol.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-1530(3)	State	Statute	SCDOR must prescribe the size and location of the sign related to the unlawful purchase of alcoholic liquors by one retail dealer from another dealer.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-1610(H)	State	Statute	SCDOR shall suspend the license of an establishment not meeting the Grade A level after thirty day notice.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-1810(A)	State	Statute	SCDOR has exclusive authority in issuing, renewing, suspending or revoking licenses.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-1820(4)	State	Statute	SCDOR shall determine which newspapers meet the advertising requirement.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-1820(8)	State	Statute	SCDOR must not issue a permanent license until interested parties have been given opportunity to be heard.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-1825(B)	State	Statute	SCDOR must determine a protestant's intent to attend a contested case hearing. If the protestant intends to attend the hearing, SCDOR must not issue the license but must forward the file to the Administrative Law Court.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product

61-6-1825(C)	State	Statute	SCDOR must continue the application process if the protestant is not attending the contested case hearing.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-2000(A)	State	Statute	SCDOR shall charge a nonrefundable fee of thirty-five dollars for temporary permits.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-2000(B)	State	Statute	SCDOR shall require the applicant to obtain a criminal background check within ninety days of an application for a temporary permit. SCDOR shall deny the application if the criminal background check is not submitted or obtained more than ninety days prior to the application.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-2000 (C)	State	Statute	SCDOR shall require an applicant to complete the law enforcement notification. The law enforcement notification shall be prepared by SCDOR for inclusion in the application.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-2005	State	Statute	SCDOR shall collect a fee of twenty-five dollars for each temporary one hundred twenty day license.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
61-6-2010	State	Statute	SCDOR shall charge a nonrefundable filing fee of one hundred dollars for processing each temporary permit application and a daily permit fee of fifty dollars for each day a temporary permit is approved. SCDOR must also offer the option of an annual fifty-two week temporary permit for a nonrefundable fee of three thousand dollars per year. SCDOR in its sole discretion shall specify the terms and conditions of the permit.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
61-6-2010(A)	State	Statute	SCDOR shall deposit fees collected with the State Treasurer	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
61-6-2360	State	Statute	SCDOR shall promulgate regulations to implement the regulation of alcoholic liquors.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-2610	State	Statute	SCDOR shall impose a penalty of twenty dollars per container of alcoholic liquors in possession of a person, corporation or organization in violation of any provision of the ABC Act.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-2840	State	Statute	SCDOR must prescribe the forms for a certificate of registration for the shipment of alcoholic liquors by a producer to a point within this state.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-2850	State	Statute	SCDOR must develop forms for a certificate of registration for each brand of alcoholic liquors intended to be shipped to a point within this state.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-2870	State	Statute	SCDOR must provide appropriate forms for application for a certificate of registration as a producer representative.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-2890(A)	State	Statute	SCDOR shall prescribe forms for a license to operate as a warehouse.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-2900	State	Statute	SCDOR shall prescribe forms for a food manufacturer or producer representative to ship alcoholic liquors.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
61-6-2970	State	Statute	All monies received by SCDOR must be deposited with the State Treasurer.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
61-6-4250	State	Statute	SCDOR shall develop forms for clerks of court to provide the names of persons convicted for any violation under Article 13. SCDOR shall forward to the Department of Public Safety a certified copy of the record upon receipt.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
61-6-4310	State	Statute	Alcoholic liquors seized by SCDOR must be sold at public auction.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Acts							
Section 8. Act No. 355 of 2004: Clarendon School District Tax	State	Statute	SCDOR, the State Department of Education, and the Clarendon County Auditor shall furnish data to the State Treasurer, the county treasurer, and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenue. The information that must be supplied to Clarendon County school districts upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments

Section 7. Act No. 588 of 1994: Cherokee School District Tax	State	Statute	SCDOR shall furnish data to the State Treasurer and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenues. The information which must be supplied to Cherokee County School District 1 upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
Section 6. Act No. 132 of 2003: Darlington School District Tax	State	Statute	The sales and use tax levied pursuant to this act must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Section 8. Act No. 132 of 2003: Darlington School District Tax	State	Statute	SCDOR shall furnish data to the State Treasurer and to the school districts for the purpose of calculating distributions and estimating revenues. The information which must be supplied to the school district upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
Section 1(F). Act No. 146 of 2001: Jasper School District Tax	State	Statute	The tax levied pursuant to this section must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Section 1(H). Act No. 146 of 2001: Jasper School District Tax	State	Statute	SCDOR shall furnish data to the State Treasurer and to the district for the purpose of calculating distributions and estimating revenues. The information which must be supplied to the district upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
Section 9. Act No. 426 of 2006: Lee School District Tax	State	Statute	SCDOR, the State Department of Education, and the Lee County Auditor shall furnish data to the State Treasurer, the county treasurer, and to the governing body for the purpose of calculating distributions and estimating revenues. The information that must be supplied to the governing body upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
Section 6. Act No. 378 of 2004: Lexington School District Tax	State	Statute	The tax levied pursuant to this act must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Section 8. Act No. 378 of 2004: Lexington School District Tax	State	Statute	SCDOR shall furnish data to the State Treasurer and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenues. The information which must be supplied to each school district upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
Regulations							
Regulation -117.200.2 (l)(2)(c)	State	Regulation	If a taxpayer converts machine sensible records, including copies of files to a standard record format, SCDOR is responsible for developing the format.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Regulation - 117-850.1	State	Regulation	SCDOR must provide forms for the completion of income tax returns. Reproduced or computer prepared forms must conform to the standards issued by the forms management section of SCDOR.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Regulation - 117-850.2	State	Regulation	SCDOR must publish standards for the specifications for using non paper methods.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Regulation - 117-875	State	Regulation	SCDOR must determine voluntary contributions to check offs at least annually.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Regulation - 117-1200.3	State	Regulation	SCDOR must prescribe forms for the reporting of the number of cases of alcoholic liquors sold during the preceding month.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
Regulation - 117-1250.1	State	Regulation	SCDOR must prescribe forms for the reporting by wholesale beer and wine dealers of purchases or exchange of their products with other wholesale dealers.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
Regulation - 117-1600.1	State	Regulation	SCDOR must prescribe forms for reporting of sales of cigarettes.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Regulation - 117-1600.2 (a)	State	Regulation	SCDOR shall develop and order forms for cigarette stamps.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Regulation - 117-1600.2(d)	State	Regulation	SCDOR shall develop forms for purchase of exempt stamps.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Regulation - 117-1600.2(d)(2)	State	Regulation	SCDOR shall develop procedures related to tamper-evident features of stamps.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Regulation - 117-1600.3(6)	State	Regulation	SCDOR shall develop forms and processes for authorizing refunds.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Regulation - 117-1600.5(B)	State	Regulation	SCDOR must develop and advise of storage requirements. SCDOR must approve staging areas.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Regulation - 117-1720.2(A)	State	Regulation	SCDOR shall annually make a ratio study of all the counties in the State to determine level of appraisal as provided in Section 12-43-250.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Regulation - 117-1720.3	State	Regulation	SCDOR must supply a copy of the final index of taxpaying ability to the Department of Education and the auditor of each county on or before February first.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments

Regulation - 117-1740.1	State	Regulation	SCDOR directs what information must be contained in a building permit.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
Regulation - 117-1740.3	State	Regulation	SCDOR directs what information must be kept by counties in order to value property for property tax purposes.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
Regulation - 117-1740.4	State	Regulation	SCDOR must provide forms to all counties for the purpose of providing information for ratio studies. SCDOR must also approve the forms for submission of information in an electronic form.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
Regulation - 117-1840.2 (C)	State	Regulation	SCDOR is responsible for implementing the use value procedures for timberland and cropland.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
Provisions							
1.48	State	Proviso	(SDE: Impute Index Value) For the current fiscal year and for the purposes of calculating the index of taxpaying ability the SCDOR shall impute an index value for owner-occupied residential property qualifying for the special four percent assessment ratio. The SCDOR shall not include sales ratio data in its calculation of the index of taxpaying ability.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
1A.7	State	Proviso	(SDE-EIA: Disbursements/Other Entities) Notwithstanding the provisions of Sections 2-7-66 and 11-3-50, South Carolina Code of Laws, it is the intent of the General Assembly that funds appropriated in Part IA, Section 1, VIII.E. Other State Agencies and Entities shall be disbursed on a quarterly basis by the SCDOR directly to the state agencies and entities referenced except for the Teacher Loan Program, Centers of Excellence, the Education Oversight Committee and School Technology, which shall receive their full appropriation at the start of the fiscal year from available revenue. The SCDOR is also directed to provide the first quarter appropriation of the funding appropriated in Part IA, Section 1, VIII.G. Charter School District to the Department of Education at the start of the fiscal year from available revenue.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
47.2	State	Proviso	SCDOR shall reimburse the Department of Natural Resources the cost of collecting the casual sales tax from revenues generated by the casual sales tax.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
93.7	State	Proviso	(DOA: Guardian Ad Litem Program) For the current fiscal year, the SCDOR is directed to reduce the rate of interest paid on eligible refunds by two percentage points. The revenue resulting from this reduction must be used exclusively for operations of the Guardian ad Litem program and be deposited in the State Treasury in a separate and distinct fund known as the "South Carolina Guardian ad Litem Trust Fund."	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
109.2	State	Proviso	(SCDOR: Court Order Funds Carry Forward) Funds awarded to the SCDOR by court order shall be retained in a special account and shall be carried forward from year to year, and expended as needed to accomplish the purposes and conditions of said order if specified, and if not specified, as may be directed by the Director of the SCDOR.	No	No - Does not relate directly to any agency deliverables		
109.3	State	Proviso	(SCDOR: Rural Infrastructure Fund Transfer) Notwithstanding Section 12-10-85, the SCDOR is authorized to deposit revenues from the Rural Infrastructure Fund in excess of twelve million dollars to the Rural Infrastructure Fund under the Rural Infrastructure Authority. Any revenues in excess of seventeen million dollars shall be deposited in the Rural Infrastructure Fund under the Department of Commerce, Coordinating Council.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
109.4	State	Proviso	(SCDOR: SCBOS Funds) SCDOR shall share equally the collection assistance fees imposed on overdue tax debt with the South Carolina Business One Stop program. The funds received by the department from this fee shall be used for continued administration of the revenue laws in a fair and impartial manner. Any unexpended funds generated by the fee shall be carried forward from the prior fiscal year into the current fiscal year and shall also be shared equally between the SCDOR and the South Carolina Business One Stop program.	Yes	Yes	Other service or product our agency must/may provide	Establish Partnerships to Promote Tax Compliance and Simplify Tax Administration
109.6	State	Proviso	(SCDOR: Candidate Tax Return Programs) (A) From the funds appropriated in this act, the SCDOR must develop a program to process inquiries from a candidate for an office of this State or its political subdivisions or any gubernatorial appointee concerning whether that candidate or appointee has filed annual state income tax returns that he was required to file during the past ten years, regardless of the source of income, has paid all income taxes due during that time period, and has satisfied all judgments, liens, or other penalties for failure to pay income taxes when due. (B) Unless a candidate or appointee requests otherwise, the SCDOR must post the results of all inquiries from candidates or appointees in a prominent place on its internet website.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
109.7	State	Proviso	(SCDOR: Fraudulent Tax Return Program) SCDOR may establish a Fraudulent Tax Return Detection Program to prevent payment of fraudulent tax refunds. To implement the program the department may contract with information and technology entities to provide the necessary detection capabilities. SCDOR shall pay for the program from the savings realized by implementation.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees

109.8	State	Proviso	(SCDOR: Treasury Offset Program) SCDOR is authorized to retain up to one hundred forty thousand dollars of mailing and associated administrative costs incurred as a result of the State's participation in and the notice requirements of the Federal Treasury Offset Program. Retained expenses shall be from tax offset revenue received from the federal government. Remaining revenue shall be deposited in the General Fund.	No	No - Does not relate directly to any agency deliverables		
109.9	State	Proviso	(SCDOR: May Events) SCDOR shall remit Accommodation tax funds to Horry County for special purposes upon request	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
109.10	State	Proviso	(SCDOR: Educational Credit for Exceptional Needs Children) The board and SCDOR Director will appoint an executive director. SCDOR will support the board and will administer donor tax credits. SCDOR is required to complete the mandated reports regarding Exceptional SC.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
117.86	State	Proviso	(GP: Joint Children's Committee) For the current fiscal year, SCDOR is directed to reduce the rate of interest paid on eligible refunds by one percentage point. Of the revenue resulting from this reduction, three hundred thousand dollars shall be transferred to the Senate for the Joint Citizens and Legislative Committee on Children. The remaining revenue resulting from this reduction shall be transferred to the Department of Juvenile Justice (DJJ).	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
118. 10(c)	State	Proviso	(SR: Tax Deduction for Consumer Protection Services) (C) By March fifteenth of each year, SCDOR shall issue a report to the Governor and the General Assembly detailing the number of taxpayers claiming the deduction allowed by this item in the most recent tax year for which there is an accurate figure, and the total monetary value of the deductions claimed pursuant to this item in that same year. (D) SCDOR shall prescribe the necessary forms to claim the deduction allowed by this section. SCDOR may require the taxpayer to provide proof of the actual costs and the taxpayer's eligibility.	Yes	Yes	Report our agency must/may provide	Provide a Report
118. 10(d)	State	Proviso	(SR: Tax Deduction for Consumer Protection Services) (D) SCDOR shall prescribe the necessary forms to claim the deduction allowed by this section. SCDOR may require the taxpayer to provide proof of the actual costs and the taxpayer's eligibility.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees

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Customer Template

Divisions or Major Programs	Description	Service/Product Provided to Customers	Customer Segments	Specify only for the following Segments: (1) Industry: Name; (2) Professional Organization: Name; (3) Public: Demographics.
All Divisions and Program Areas	Individual Taxpayers	The individual taxpayers of this State rely on the Department of Revenue to administer taxes and licensing fees. The primary taxes and fees include: individual income, estate, fiduciary, property, and use taxes, as well as deed recording fees. The primary services provided in administering these taxes and fees include: producing formal Department rulings on various laws and policies; offering informal advice on various laws and policies; providing educational events and literature to taxpayers; offering various methods and options for taxpayers to use to comply with and pay taxes, and; registration.	General Public	<p>South Carolina Taxpayer Demographics: Population: Census Estimates July 1, 2016: 4,961,119 Ethnicity: Census Estimates July 1, 2016: American Indian 0.5%, Asian 1.6%, Black/African American 27.5%, Hispanic/Latino 5.5%, Native Hawaiian 0.09%, Two or More Races 1.8%, White 63% Age: Census Estimates July 1, 2016: Under 5 years old 5.9%, Under 18 years old 16.2%, Age 18 – 64 61.2%, 65 years and older 16.7% Gender: Census Estimates July 1, 2016: Female 51.5%, Male 48.5%</p>
All Divisions and Program Areas	Business Taxpayers	Business taxpayers rely on the Department of Revenue to administer business related taxes, licenses, and licensing fees. The primary business taxes and licenses include: alcohol beverage licensing (ABL), beer & wine, accommodations, tobacco, corporate income, motor fuel, property, sales and use, withholding, indigent hospital, and deed recording. The primary services provided in administering these taxes and fees include: producing formal Department rulings on various laws and policies; offering informal advice on various laws and policies; providing educational events and literature to taxpayers; offering various methods and options for taxpayers to use to comply with and pay taxes, and; registration.	General Public	Businesses operating in South Carolina
All Divisions and Program Areas	Tax Professionals	Professionals in the tax industry rely on the Department of Revenue to provide services related to the individual and business taxes, licenses, and fees administered by the Department. The primary services provided to tax professionals include: producing formal Department rulings on various laws and policies; offering informal advice on various laws and policies; providing educational events and literature, and; offering various methods and options for taxpayers to use to comply with and pay taxes.	Industry	Tax Professionals and Tax Software Developers

All Divisions and Program Areas

Local Governments

Local Governments of this state rely on the Department of Revenue to impose various local taxes, primarily including: property, local option sales, accommodations, and admissions taxes. The primary services provided include: producing formal Department rulings on various laws and policies; offering informal advice on various laws and policies; providing educational events and literature, and; collecting debts through the GEAR and Debt Set-off programs.

Local Govts.

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Partner Template

Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Goal(s)
Alcohol and Tobacco Tax and Trade Bureau (TTB)	Federal Government	SCDOR partners with TTB to share and collaborate on important SC and federal alcohol tax compliance policies.	1, 2, 3
Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)	Federal Government	SCDOR partners with ATF to share and collaborate on important SC and federal tobacco tax compliance policies.	1, 2, 3
Clemson University	Higher Education Institute	SCDOR's Taxpayer Education Division partners with Clemson University to design and implement curriculum for an annual taxpayer workshops/seminars.	1, 2, 3
CSIdentity	Private Business Organization	SCDOR and CSID have partnered to provide taxpayer identity theft protection services.	1, 2, 3
FAST Enterprises	Private Business Organization	SCDOR and Fast Enterprises have partnered to design and implement a new commercial off the shelf tax processing system.	1, 2, 3
Federal Tax Administration (FTA)	Non-Governmental Organization	SCDOR partners with FTA to share important SC tax policies.	1, 2, 3
Immedion	Private Business Organization	SCDOR and Immedion have partnered to establish a disaster recovery location for SCDOR operations in the event of a disaster.	1, 2, 3
Internal Revenue Service	Federal Government	SCDOR's Taxpayer Education Division partners with LLR to design and implement curriculum for taxpayer workshops and seminars.	1, 2, 3
Other US State Departments of Revenue	State Government	SCDOR partners with other Departments of Revenue around the country to collaborate on tax policies as well as joint audit efforts.	1, 2, 3
Collection Agencies	Private Business Organization	SCDOR partnered with Collection Agencies to increase debt collections.	1, 2, 3
SAS	Private Business Organization	SCDOR and SAS have partnered to enhance fraud detection operations.	1, 2, 3
SourceCorp HOV	Private Business Organization	SCDOR and SourceCorp HOV have partnered in tax forms processing.	1, 2, 3
South Carolina Attorney General (AG)	State Government	SCDOR's Criminal Investigation Division works jointly with the Attorney General's Office to prosecute criminal violations of the State's tax laws.	1, 2, 3
South Carolina Commission on Higher Education (CHE)	State Government	SCDOR partners with CHE to administer the SC Tuition Tax Credit.	1, 2, 3
South Carolina Comptroller General (CG)	State Government	SCDOR conducts daily financial transaction exchange data with the CG to administer, collect and enforce South Carolina taxes and fees.	1, 2, 3
South Carolina Consumer Affairs	State Government	SCDOR is accountable for serving as a partnering agency with Consumer Affairs to service South Carolina businesses (South Carolina Business One Stop, SCBOS).	1, 2, 3
South Carolina Coordinating Council for Economic Development	State Government	<p>1. SCDOR's Director serves as a member of the Coordinating Council for Economic Development and the Chairman of the Coordinating Council for Economic Development Enterprise Committee.</p> <p>2. SCDOR's Speaker Bureau partners with the Coordinating Council to design and implement training curriculum for Enterprise Program Job Development Training Seminars.</p>	1, 2, 3

South Carolina Counties and Municipalities	Local Government	<p>1. SCDOR partners with 46 counties and 270 municipalities in South Carolina to allow for open two-way communication to ensure the accuracy of all reports and distributions related to admissions tax, accommodations tax, gross and net taxable sales information, local option sales tax, capital projects tax, education capital improvement tax, school district tax, transportation tax, and tourism development tax.</p> <p>2. SCDOR is responsible for reimbursing counties for homestead exemptions.</p> <p>3. SCDOR is responsible for certification of appraisals on manufacturing and utility property to counties for assessment.</p> <p>4. SCDOR is responsible for providing counties with the Vehicle Guide required to value personal vehicles.</p> <p>5. SCDOR is mandated to provide continuing education to county auditors, treasurers, tax collectors and assessors.</p> <p>6. SCDOR conducts sales ratio studies in all counties and reviews and approves the County Tax Equalization Program.</p>	1, 2, 3
South Carolina Department of Health and Environmental Control (DHEC)	State Government	<p>1. SCDOR is accountable for serving as a partnering agency with DHEC to service South Carolina businesses (South Carolina Business One Stop, SCBOS)</p> <p>2. SCDOR partners with DHEC to administer the South Carolina Dry Cleaner Surcharge.</p> <p>3. SCDOR partners with DHEC and DHHS to administer the Indigent Healthcare Hospital Tax.</p>	1, 2, 3
South Carolina Department of Motor Vehicles (DMV)	State Government	SCDOR depends on data provided by the DMV to administer various taxes and compliance programs. Specifically, taxpayer residency and age data allows SCDOR to administer South Carolina Motor Carrier Property Taxes, Vehicle Property Tax Exemptions, and other age-related tax discounts.	1, 2, 3
South Carolina Education Lottery Commission	State Government	SCDOR provides compliance certifications to the Education Lottery Commission for all taxpayers who have applied for a lottery license.	1, 2, 3
South Carolina Forestry Commission	State Government	SCDOR partners with the Forestry Commission to administer the Forest Renewal Tax.	1, 2, 3
South Carolina Health and Human Services (DHHS)	State Government	SCDOR partners with DHEC and DHHS to administer the Indigent Healthcare Hospital Tax.	1, 2, 3
South Carolina Labor, License and Regulation (LLR)	State Government	<p>1. SCDOR's Taxpayer Education Division partners with LLR to design and implement curriculum for taxpayer workshops and seminars.</p> <p>2. SCDOR partners with LLR to provide data for compliance programs.</p>	1, 2, 3
South Carolina Law Enforcement Division (SLED)	State Government	SCDOR partners with SLED to regulate the alcohol beverage industry in South Carolina. Specifically, SLED is responsible for the enforcement of the law while SCDOR is responsible for the licensing and litigation of alcohol beverage laws and other regulatory tax laws.	1, 2, 3
South Carolina Office of Regulatory Staff (ORS)	State Government	SCDOR partners with ORS by billing and collecting the Public Services Commission Utility Assessment on behalf of ORS who is charged with representing the public interest of South Carolina in utility regulation.	1, 2, 3

South Carolina Parks, Recreation and Tourism (PRT)	State Government	<p>1. SCDOR and PRT jointly administer the Tourism Infrastructure Admissions Tax Act Incentives which allows admissions tax to be remitted to counties or municipalities as well as the Infrastructure Fund administered by the Coordinating Council for Economic Development.</p> <p>2. SCDOR and PRT's Film Commission jointly administer motion picture tax credits and wage payroll and expenditure supplier rebates.</p>	1, 2, 3
South Carolina Public Service Commission (PSC)	State Government	SCDOR partners with PSC by billing and collecting the Public Services Commission Utility Assessment on behalf of the Public Service Commission.	1, 2, 3
South Carolina Revenue and Fiscal Affairs Office (RFA)	State Government	The SCDOR director represents the Department in an ex-officio capacity at meetings of Revenue and Fiscal Affairs (RFA). The RFA is dependent on information provided by SCDOR in formulating budget estimates for purposes of developing guidelines for the General Assembly and the Governor to establish the state budget. SCDOR provides non-identifying data and reports on tax income, often stratified by income level and county, to assist in economic analysis.	1, 2, 3
South Carolina School Districts	Local Government	SCDOR is responsible for the computation for the Index of Taxpaying Ability used in the EFA Funding Formula.	1, 2, 3
South Carolina Secretary of State (SOS)	State Government	<p>1. SCDOR is accountable for serving as a partnering agency with SOS to service South Carolina businesses (South Carolina Business One Stop, SCBOS).</p> <p>2. SCDOR conducts automatic transmission of filings for corporate dissolutions.</p> <p>3. SCDOR and SOS partner to administer various business related tax credits.</p> <p>4. SCDOR's Taxpayer Education Division partners with SOS to design and implement curriculum for taxpayer workshops and seminars.</p>	1, 2, 3
South Carolina Technical Colleges	Higher Education Institute	SCDOR partners with the technical colleges to administer the Enterprise Zone Retraining Credit Program.	1, 2, 3
South Carolina Treasurer	State Government	SCDOR is responsible for conducting financial transactions with the South Carolina Treasurers Office. SCDOR also furnishes required data for the calculation and distribution of allocations by the Treasurers Office.	1, 2, 3
University of South Carolina	Higher Education Institute	The University of South Carolina, College of Arts and Sciences Institute for Public Service and Policy Research conducts an annual customer survey of taxpayers, The South Carolina State Survey.	1, 2, 3
Us Trade	Federal Government	SCDOR partners with US Trade Representatives to advise on South Carolina tax incentives.	1, 2, 3

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Report and External Review Template

Item	Is this a Report, Review, or both?	Report or Review Name	Name of Entity Requesting the Report or Conducting Review	Type of Entity	Reporting Frequency	Current Fiscal Year: Submission Date or Review Timeline (MM/DD/YYYY)	Summary of Information Requested in the Report or Reviewed	Method to Access the Report or Information from the Review
1	Internal Review and Report	Accountability Report	South Carolina Department of Administration and SC House Legislative Oversight Committee	State	Annually	9/15	Provides the Governor and the General Assembly a review of our agency's performance. It discusses prior year expenditures and associates expenditures with prospective goals, strategies and objectives to move the agency forward in the future.	SCDOR's Website 2016-2017 SCDOR Accountability Report
2	Internal Review and Report	Agency Debt Collection Report	SC Senate Finance Chairman SC House Ways and Means Chairman	State	Annually	2/28	The Agency is required to report the amount of its outstanding debt and all methods it has used to collect that debt.	This report is not published online. Please contact Meredith Cleland, Deputy Director of SCDOR's Government Services Division.
3	Internal Review and Report	Angel Investor Tax Credit Report	SC Inspector General SC House Ways and Means Committee SC Senate Finance Committee Governor	State	Annually	3/31	This report must detail the number of Angel Investor Tax Credit applications approved and the tax credits approved.	SCDOR's Website 2017 Angel Investor Credit Report
4	Internal Review and Report	Bank Account Transparency and Accountability	State Fiscal Accountability Authority	State	Annually	10/1	This report must detail transaction information for the prior fiscal year for all accounts containing public funds which are not included in the Comptroller General's South Carolina Enterprise information System (SCEIS).	South Carolina Comptroller General Website FY17 Bank Account Transparency and Accountability Report
5	Internal Review and Report	Cabinet Agency Hidden Earmark Report	South Carolina Executive Budget Office	State	Annually	11/1	Cabinet Agencies must report annually funds appropriated to SCDOR through a hidden earmark in the previous fiscal year.	This report is not published online. Please contact Meredith Cleland, Deputy Director of SCDOR's Government Services Division.
6	Internal Review and Report	Cigarette Tax Stamp Program Report	SC Senate Finance Chairman SC House Ways and Means Chairman	State	Annually	Begins 3/15/2020	This report must detail the cost incurred by SCDOR associated with the operation of the Cigarette Tax Stamp Program.	This report is not published online. Please contact Meredith Cleland, Deputy Director of SCDOR's Government Services Division.
7	Internal Review and Report	Consumer Protection Services Report	Governor General Assembly	State	Annually	3/15	This report must detail the number of taxpayers claiming the consumer protection deduction and the total monetary value of the deductions claimed in the most recent tax year.	This report is not published online. Please contact Meredith Cleland, Deputy Director of SCDOR's Government Services Division.
8	Internal Review and Report	Corporate Infrastructure Tax Credit Report	SC Senate Finance Chairman SC House Ways and Means Chairman SC Department of Commerce Secretary	State	Annually	3/1	This report must outline the history of the Corporate License Tax Infrastructure Credit to include the amount of the credit allowed and the types of infrastructure provided to eligible projects.	This report is not published online. Please contact Meredith Cleland, Deputy Director of SCDOR's Government Services Division.
9	Internal Review and Report	Educational Credit for Exceptional Needs Children Report	SC House Ways and Means Committee SC Senate Finance Committee Governor	State	Annually	1/15	This report must detail the number and total amount of grants issued to eligible schools, the identity of the school and the amount of the grant, an explanation of any fees or revenues obtained from eligible schools, a copy of the audit of the fund's financial statements, and the criteria and eligibility requirements for scholarship awards.	This report is not published online. Please contact Meredith Cleland, Deputy Director of SCDOR's Government Services Division.
10	Internal Review and Report	Educational Credit for Exceptional Needs Children Study	General Assembly	State	Annually	1/15	This report must detail the allocation of scholarship funds and tax credits, associated demographic, geographical and socio-economic data of participants, and the distribution of scholarship funds among eligible schools.	This report is not published online. Please contact Meredith Cleland, Deputy Director of SCDOR's Government Services Division.
11	Internal Review and Report	Fines and Fees Report	SC House Ways and Means Committee Chairman SC Senate Finance Committee Chairman	State	Annually	9/1	This report must detail all aggregate amounts of fines and fees that were charged and collected by SCDOR in the prior fiscal year.	SCDOR's Website FY18 Fines and Fees Report
12	Internal Review and Report	House Legislative Oversight Annual Request for Information	SC House Legislative Oversight Committee	State	Annually	12/1	This report is mandatory only when SCDOR is officially under study by the House Oversight Committee. It's purpose is to provide detailed information on the Agency's performance.	SCDOR's Program Evaluation Report (May 31, 2018)

13	Internal Review and Report	Other Funds Report	Executive Budget Office	State	Annually	11/1	<p>SCDOR must provide the following:</p> <ol style="list-style-type: none"> 1. For each Other Fund revenue source, the enabling statute or proviso that authorizes its collection. 2. The agency program or activity that is supported by funds generated from the revenue source. 3. The statute or proviso that grants carry forward authority for funds generated from the revenue source. 4. An explanation of how the revenue source is generated to include the entity or person(s) assessed the fee, fine, or charge. 5. The actual amount collected in the previous fiscal year, the amounts estimated to be collected in the current fiscal year, and the amount estimated to be collected in the upcoming fiscal year. 6. The actual expenditures paid from funds generated by the revenue source for the previous fiscal year. 7. The revenue source's cash balance at the end of the previous fiscal year. 8. An explanation of the need to carry a cash balance in excess of the actual expenditures for the previous fiscal year. 	South Carolina Executive Budget Office Website FY18 Other Funds Survey
14	Internal Review and Report	Three Year Information Technology Strategic Plan	Department of Administration's Division of Technology Operations (DTO)	State	Annually	10/1	Cabinet Agencies must develop a three-year strategic plan for information technology.	Confidential
15	Internal Review and Report	Travel Report	SC Comptroller General	State	Annually	9/1	SCDOR is required to provide agency travel expenditures to the CG.	FY17 State of South Carolina Travel Report
16	External Review and Report	CAFR	South Carolina Office of the State Auditor	State	Annually	In Progress	CAFR Financial External Review Reports are issued by the State Auditor's Office to the Comptroller General's Office. The comptroller General compiles statewide results.	Available on the Comptroller General's website upon completion.
17	External Review and Report	CAFR IT	Clifton Larson Allen (Hired by the South Carolina Office of the State Auditor)	State	Annually	In Progress	CAFR IT External Review Reports are issued by CliftonLarsonAllen to the State Auditor's Office and Comptroller General's Office. The comptroller General compiles statewide results.	Available on the Comptroller General's website upon completion.
18	External Review and Report	Independent Accountant's Report on Applying Agreed-Upon Procedures	South Carolina Office of the State Auditor	State	Annually	8/1	Provides the State with an independent review of our agency's procedures that were agreed to, by management, on the systems, processes and behaviors related to financial activity.	South Carolina Office of the State Auditor Website
19	External Review and Report	SLED NCIC Audit	South Carolina Law Enforcement Division	State	Once every three years	6/25	Records are reviewed by SLED, in conjunction with Criminal Justice Information Service's (CJIS) and the National Crime Information Center (CNCIC).	External Review Reports are owned by SLED with SLED retaining the right to distribute reports.
20	External Review and Report	State Fiscal Accountability Authority	State Fiscal Accountability Authority	State	Periodically	11/3	SFAA Audit of SCDOR	https://procurement.sc.gov/files/DOR15.pdf