SOUTH CAROLINA STATEWIDE 5% ADMISSIONS TAX COLLECTIONS

DECEMBER BUSINESS / JANUARY TAX RETURNS

Important Note: Beginning with March 2020, collections totals in admission tax reports will reflect impacts of the Covid-19 pandemic. These may include loss or displacement of revenue for taxpayers due to travel restrictions, temporary and permanent closure of businesses, cancellation or postponement of events, economic downturn and deferrals of payments by tax payers. Monthly totals may be influenced by factors that are not related to business conditions during that month, making comparisons with the same month in previous years problematic. These factors include delinquent filers, processing time at Department of Revenue, and changes in months associated with holidays or large events (e.g. Labor Day Weekend in August or September). Year over year comparisons of year-to-date totals are less susceptible to these factors and are preferable to monthly comparisons.

	Businesses[1]		Month			YTD Returns		Fiscal Year-To-Date		
	'22	'21	2022	2021	% Chg	'22	'21	FY2021-22	FY2022-21	% Chg
ABBEVILLE	1	0	*	*	*	8	6	*	*	*
AIKEN	22	17	$76,242.24	$55,252.40	38.0%	161	127	$621,253.02	$451,429.70	37.6%
ALLENDALE	0	0	*	*	*	0	0	*	*	*
ANDERSON	24	23	$52,190.28	$18,604.93	180.5%	164	144	$414,590.60	$204,060.58	103.2%
BAMBERG	3	2	*	*	*	13	15	*	*	*
BARNWELL	2	2	*	*	*	12	14	*	*	*
BEAUFORT	81	73	$382,739.45	$239,367.87	59.9%	571	493	$3,156,845.63	$2,356,321.20	34.0%
BERKELEY	16	13	$95,727.16	$54,038.06	77.1%	109	95	$875,008.66	$648,135.08	35.0%
CALHOUN	2	2	*	*	*	13	13	*	*	*
CHARLESTON	120	96	$743,808.23	$374,590.41	98.6%	778	639	$5,554,418.74	$2,689,946.50	106.5%
CHEROKEE	7	4	$12,019.50	*	*	47	36	$80,910.91	*	*
CHESTER	4	4	*	*	*	33	22	*	*	*
CHESTERFIELD	8	6	$2,946.61	$1,086.29	171.3%	52	43	$25,783.35	*	*
CLARENDON	3	3	*	*	*	21	21	*	*	*
COLLETON	9	6	$19,599.66	$10,597.10	85.0%	52	42	$93,818.71	*	*
DARLINGTON[3]	9	9	$7,751.48	$6,449.36	*	67	56	$394,051.97	$105,022.25	*
DILLON	2	3	*	*	*	33	28	*	*	*
DORCHESTER	15	11	$134,649.58	$22,501.08	498.4%	84	70	$363,303.19	$359,279.19	1.1%
EDGEFIELD	2	2	*	*	*	20	16	*	*	*
FAIRFIELD	1	1	*	*	*	8	6	*	*	*
FLORENCE	19	15	$41,549.61	$7,424.72	459.6%	124	95	$204,709.47	$84,570.55	142.1%
GEORGETOWN	14	15	$37,954.15	$29,976.14	26.6%	112	110	$512,914.64	$378,032.16	35.7%
GREENVILLE	76	64	$549,577.41	$141,596.67	288.1%	519	419	$2,590,511.62	$1,000,322.04	159.0%
GREENWOOD	14	11	$79,776.77	$6,100.66	1207.7%	87	68	$202,333.76	$114,797.58	76.3%
HAMPTON	1	0	*	*	*	1	1	*	*	*
HORRY	163	145	$631,928.71	$315,615.11	100.2%	1231	1101	$9,086,911.57	$3,949,192.91	130.1%
JASPER	5	5	$6,212.65	$3,036.88	104.6%	32	40	*	$37,564.00	*
KERSHAW	7	6	$3,924.70	$2,211.57	77.5%	54	40	$26,198.83	*	*
LANCASTER	14	12	$24,148.87	$4,905.21	392.3%	93	56	$121,325.10	$57,809.62	109.9%
LAURENS	6	6	$5,020.67	$3,293.89	52.4%	60	53	$55,579.63	$44,657.23	24.5%
LEE	3	1	*	*	*	5	7	*	*	*
LEXINGTON	40	39	$75,065.71	$32,145.32	133.5%	293	246	$525,176.85	$234,476.57	124.0%
McCORMICK	3	3	*	*	*	21	21	*	*	*
MARION	4	3	*	*	*	20	15	*	*	*
MARLBORO	2	2	*	*	*	14	14	*	*	*
NEWBERRY	3	3	*	*	*	24	19	*	*	*
OCONEE	16	12	$32,474.24	$17,637.58	84.1%	95	77	$217,025.02	$113,244.04	91.6%
ORANGEBURG	9	9	$16,170.84	$14,413.02	12.2%	68	74	$101,522.92	$75,624.48	34.2%
PICKENS	16	12	$104,323.57	$57,702.62	80.8%	112	101	$992,597.75	$567,361.07	74.9%
RICHLAND[2]	62	43	$249,612.25	$82,762.91	201.6%	411	269	$2,366,747.30	$985,370.42	140.2%
SALUDA	3	2	*	*	*	12	11	*	*	*
SPARTANBURG	38	32	$73,795.78	$36,351.89	103.0%	266	227	$450,113.05	$265,096.16	69.8%
SUMTER	12	9	$13,984.91	$6,712.92	108.3%	75	66	$76,874.37	$43,688.98	76.0%
UNION	1	1	*	*	*	7	8	*	*	*
WILLIAMSBURG	2	1	*	*	*	11	8	*	*	*
YORK	32	28	$163,934.29	$33,108.29	395.1%	213	162	$1,777,608.18	$220,688.64	705.5%
OTHER	0	0	$0.00	$0.00	*	0	0	$0.00	$0.00	*
STATEWIDE	**896**	**756**	**$3,690,620.15**	**$1,615,663.37**	**128.4%**	**6206**	**5194**	**$31,230,142.98**	**$15,353,812.29**	**103.4%**

* Due to disclosure laws, county collections with less than 5 businesses reporting are not listed but are included in the statewide totals.

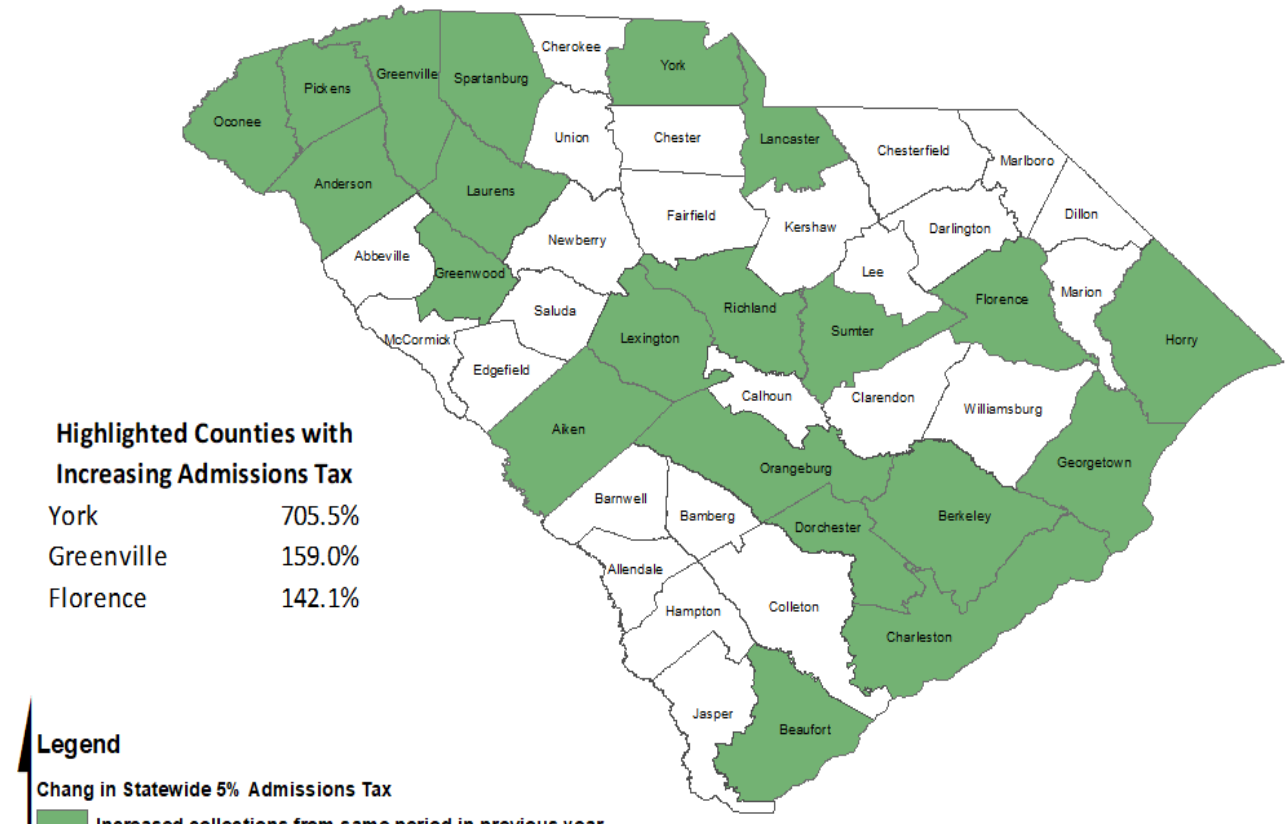
[1] Monthly total for **Businesses** (above) reflects the number of businesses for which DOR processed at least one return in a given month. DOR processing occasionally requires returns from one month to be processed with returns in the following month.

[2] All admissions taxes from SC State Parks are reported under Richland County.

[3] Due to annual accounting adjustments, monthly and YTD percent changes for Darlington County may not be meaningful.

Change in Statewide 5% Admissions Tax Collections for July-January (June-December Business) FY2021-22 Compared to the Same Period in FY2020-21 by County

As noted at the top of this report, beginning with March 2020, collections totals in admissions tax will reflect impacts of the COVID-19 pandemic.



Highlighted Counties with Increasing Admissions Tax

York	705.5%
Greenville	159.0%
Florence	142.1%

Legend

Chang in Statewide 5% Admissions Tax

Increased collections from same period in previous year

Collections excluded due to accounting issues or where less than five businesses are reporting

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Source: South Carolina Department of Revenue