

A4R
8, L33
v. 6/17
Copy 3



South Carolina House of Representatives

Legislative Update & Research Reports

Robert J. Sheheen, Speaker of the House

Vol. 6

May 2, 1989

No. 17

S. C. STATE LIBRARY

MAY 9 1989

CONTENTS

STATE DOCUMENTS

House Week in Review.....2

Bills Introduced.....3

Local Sales and Use Tax Bill: Summary and Charts.....5

Printed by the Legislative Council

OFFICE OF RESEARCH

Room 324, Blatt Building, P.O. Box 11867, Columbia, S.C. 29211, (803)734-3230

House Week in Review

With the May 1 Senate deadline for House bills looming ahead, the House forged through the calendar last week, giving a large number of bills third reading.

Most significant among them was passage of H.3739, the Local Sales and Use Tax bill, featured this week in the *Legislative Update*.

The House also gave final approval to a number of other important bills, among these were H.3879, Modernization of the Legislative Article of the Constitution; H.3704, establishment of a Sentencing Guidelines Commission; and H.3197, reduction of the Worker's Compensation Tax. And special order status was given H.3609, the 25 Year Retirement Bill, which the House will take up this week.

Passage of the Local Option Sales Tax

Set for special order last Wednesday, the House spent most of the day debating the Local Sales and Use Tax bill. Although a number of amendments were proposed, few changes were made to the bill, other than those proposed by the Ways and Means Committee. The House voted 75-39 to give the bill second reading. Final approval came with a 73-29 vote Thursday. The bill now goes to the Senate for consideration.

Enrolled for Ratification

Twenty-two years after the Constitutional amendment on presidential succession was approved by Congress and the states, South Carolina finally approved the 25th amendment. The joint resolution ratifying the 25th amendment -- S.328 -- was enrolled for ratification last week.

The 25th amendment was proposed in 1965 by Congress to provide procedures for the Vice President to assume the office of President should the President die, resign, be removed or incapacitated. Also the procedure for selecting a successor to the Vice President is included in the amendment. Two-thirds of the states ratified the 25th amendment in 1967.

Bills Introduced

Here is a sampling of the bills introduced in the House during the past week. Not all the bills introduced are featured here. The bills are organized by the standing committees to which they were referred.

Agriculture and Natural Resources Committee

Vegetable Origin (H.3982, Rep. Harvin). Sellers of fruits and vegetables in South Carolina would have to tell consumers where the produce came from, under this bill. The legislation directs the state Department of Agriculture to devise regulations to make sure this requirement is carried out.

Education and Public Works Committee

Driver's License and Dropouts (S.5, Sen. Leatherman). School attendance would become a requirement for teenagers under 17 to gain and maintain a driver's license, under this bill. The Highway Department would be prohibited from issuing a license to anyone under 17 unless the person has: A high school diploma or GED certificate, or is enrolled in school and has complied with the attendance regulations and is not suspended or been expelled.

The bill requires persons age 18 and under to present the Highway Department with evidence of their diploma, GED, or a certificate from their schools stating that they are enrolled and in compliance with school attendance regulations.

The bill also would require each school's attendance supervisor to notify the state Highway Department any time a student 15-years-old or older withdraws or is considered withdrawn from school. If the teenager holds a driver's license of any category, the Highway Department will suspend the license unless the teenager can furnish documentation that he is back in school. Notification of the student must be in writing. If the license is suspended, the suspension period would last until the teenager's 18th birthday or until he is re-enrolled in school for at least 30 days.

A license could be issued a teen not in school if the local school board determines there is family hardship or a medical condition that warrants it.

Ways and Means Committee

Doctor's Compensation (S.668, Sen. Rose). This legislation would address the compensation paid to doctors or other employees at the state's two medical schools. The legislation would require that the maximum compensation of any medical school doctor or staff person be approved in advance annually by the president of the medical school or the board of trustees. The bill specifically states that a doctor or medical school employee may not approved his own compensation. The compensation approved for the doctor or staff must include all compensation, including that received through a professional service organization, if the remuneration is obtained through the use of state-owned facilities or equipment.

Patriot's Point (S.699, Sen. Waddell). This bill will be the vehicle for amendments to the law relating to the organization, structure, purpose and powers of the Patriot's Point Development Authority. The Authority oversees the development of Patriot's Point near Charleston, the site of a naval museum and five ships: the aircraft carrier, Yorktown; the submarine, Clamagore; the destroyer, Laffey; the Coast Guard cutter, Comache, and the nuclear-powered cargo passenger ship, Savannah.

Without Reference

Handicapped Infants and Toddlers (S.521, Sen. Nell Smith). This is the companion bill to H.3689, sponsored by Rep. Hearn. Under this bill, a 15-member State Interagency Coordinating Council would be created to advise DHEC on developing and administering a comprehensive system of early intervention for handicapped infants and preschoolers. Children with these conditions would be sought out by DHEC and a plan devised for early intervention in order to minimize developmental delays caused by the handicapping conditions. This intervention would include assessment and assistance with physical, emotional, speech and language or other problems. The aim of the bill is to ultimately decrease the need for institutionalizing these children and the need for special education in the public schools.

Local Sales and Use Tax

Last week, the House passed the Local Sales and Use Tax Bill -- legislation aimed at giving local governments an alternate source of revenue. The bill also contains provisions to rollback property taxes.

Here is a summary of the bill's highlights. Also attached is the computations from the State Tax Commission and the Municipal Association regarding the financial ramifications of the bill.

Highlights of H.3739

- 1) This bill, giving local governments an optional one cent sales tax, is called the "Local Sales and Use Tax Act."
- 2) Under this bill, counties would be authorized to levy an additional one cent sales tax. No portion of a cent is authorized by the bill.
- 3) Before the sales tax could be levied, a statewide referendum on the issue, in which each county must participate, will be conducted. The referendum must be held the second Tuesday in November after the bill is signed by the governor. Those counties approving the referendum question may implement the one cent local option sales tax. Counties that vote down the proposal will remain at 5 cents.

If the question is not approved by the voters of a county during the initial statewide referendum, the county council may call for another referendum on the issue. However, the referendum cannot be held more than once every 12 months, and the referendum must be held on the second Tuesday in November.

- 4) Of those counties opting to levy the one cent sale tax, the additional tax will be collected by the South Carolina Tax Commission. The Tax Commission will send the proceeds to the State Treasurer for distribution back to the counties. The Tax Commission will deduct an administrative fee of .5 percent from the proceeds of the tax to cover its collection costs.

- 5) The State Treasurer will return the proceeds of the tax to the counties monthly. The county's proceeds will be evenly divided between two funds: 50 percent to the Property Tax Rollback Fund to reduce the ad valorem taxes of the county, and 50 percent to the County/Municipal Revenue Fund.
- 6) The county's Property Tax Rollback Fund will be divided so that 67 percent of the fund goes to the county government and the other 33 percent is divided among the municipalities. Each municipality's share will be based on the percentage of its population to the total municipal population of the county.

All revenue from the Property Tax Rollback Fund must be used to rollback the ordinary ad valorem of the county or municipality. School taxes would not be affected by the rollback. If the rollback reduces the ordinary millage rate to zero, the revenue from the Property Tax Rollback Fund can be used for a "lawful public purpose, including the retirement of bonded indebtedness."

The bill requires the effects of the rollback to be plainly displayed on the taxpayer's property tax bill. County and municipal tax bills would show the total millage rate before the rollback, the millage rollback, and the final adjusted rate.

- 7) Distribution of the County/Municipal Fund would be 50 percent based on the location of the sale, and 50 percent based on population, with the counties having a weighted population count.

Unless there is a reduction in the sales tax collected in the county, no eligible local government will receive less than their distribution from the preceding fiscal year.

- 8) All counties are guaranteed a minimum of \$1.5 million if they approve the local option sales tax. If a participating county does not generate \$1.5 million from the tax, it will receive a supplement from those counties that pass the referendum and generate \$5 million or more.

Of those counties generating more than \$5 million, the State Treasurer will deduct 4.5 percent from the county's proceeds to be set aside in the Sales Tax Supplemental Fund. If a county does not generate \$1.5 million from its tax, monies from the Supplemental Fund will be added to bring it up to the \$1.5 million level. The State Treasurer can adjust the amount going into the Sales Tax Supplemental Fund to ensure it is adequately funded.

Fiscal Impact

The State Tax Commission estimated the fiscal impact of the bill at \$257.3 million.

The following are tables that display the financial ramifications of the Local Sales and Use Tax by county and municipality. The tables were calculated by either the State Tax Commission or the South Carolina Municipal Association. The source for each table is as follows:

- Table 1: State Tax Commission 4-20-89
- Table 2: S.C. Municipal Association 3-1-89
- Table 3: State Tax Commission 4-26-89
- Table 4: S.C. Municipal Association

Table 1

SUMMARY OF SALES TAX ESTIMATES AND ROLLBACK AND SUPPLEMENTAL FUNDS

COUNTY	REVENUE ESTIMATE		NET REVENUE	TOTAL	ROLLBACK FUNDS		SUPPLEMENTAL FUNDS		
	1% SALES TAX	REDISTRIBUTION			COUNTY	MUNICIPAL	TOTAL	COUNTY	MUNICIPAL
ABBEVILLE COUNTY	\$652,424	\$847,576	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$516,150	\$233,850
ALLENDALE COUNTY	\$309,822	\$1,190,178	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$455,775	\$294,225
BAMBERG COUNTY	\$624,358	\$875,642	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$502,050	\$247,950
BARNWELL COUNTY	\$893,008	\$606,992	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$457,575	\$292,425
CALHOUN COUNTY	\$274,759	\$1,225,241	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$600,750	\$149,250
CHESTER COUNTY	\$1,255,369	\$244,631	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$557,850	\$192,150
CLARENDON COUNTY	\$1,065,086	\$434,914	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$602,700	\$147,300
EDGEFIELD COUNTY	\$490,431	\$1,009,569	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$564,975	\$185,025
FAIRFIELD COUNTY	\$702,357	\$797,643	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$647,925	\$102,075
HAMPTON COUNTY	\$780,249	\$719,751	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$488,325	\$261,675
JASPER COUNTY	\$964,930	\$535,070	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$643,800	\$106,200
LEE COUNTY	\$423,720	\$1,076,280	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$620,175	\$129,825
MARION COUNTY	\$1,279,242	\$220,758	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$523,800	\$226,200
MARLBORO COUNTY	\$931,846	\$568,154	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$546,450	\$203,550
MCCORMICK COUNTY	\$180,059	\$1,319,941	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$588,675	\$161,325
SALUDA COUNTY	\$467,669	\$1,032,331	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$606,600	\$143,400
UNION COUNTY	\$1,175,030	\$324,970	\$1,500,000	\$750,000	\$502,500	\$247,500	\$750,000	\$535,575	\$214,425
SUBTOTAL	\$12,470,359	\$13,029,641	\$25,500,000	\$12,750,000	\$8,542,500	\$4,207,500	\$12,750,000	\$9,459,150	\$3,290,850
BERKELEY COUNTY	\$3,679,452	\$0	\$3,679,452	\$1,839,726	\$1,232,616	\$607,110	\$1,839,726	\$1,316,324	\$523,402
CHEROKEE COUNTY	\$2,438,407	\$0	\$2,438,407	\$1,219,204	\$816,866	\$402,337	\$1,219,204	\$887,336	\$331,867
CHESTERFIELD COUNTY	\$1,506,500	\$0	\$1,506,500	\$753,250	\$504,678	\$248,573	\$753,250	\$572,922	\$180,328
COLLETON COUNTY	\$1,859,675	\$0	\$1,859,675	\$929,838	\$622,991	\$306,846	\$929,838	\$751,030	\$178,808
DARLINGTON COUNTY	\$2,544,618	\$0	\$2,544,618	\$1,272,309	\$852,447	\$419,862	\$1,272,309	\$975,861	\$296,448
DILLON COUNTY	\$1,527,074	\$0	\$1,527,074	\$763,537	\$511,570	\$251,967	\$763,537	\$580,364	\$183,173
DORCHESTER COUNTY	\$3,878,661	\$0	\$3,878,661	\$1,939,331	\$1,299,351	\$639,979	\$1,939,331	\$1,412,996	\$526,334
GEORGETOWN COUNTY	\$3,163,633	\$0	\$3,163,633	\$1,581,817	\$1,059,817	\$521,999	\$1,581,817	\$1,202,339	\$379,478
GREENWOOD COUNTY	\$4,191,949	\$0	\$4,191,949	\$2,095,975	\$1,404,303	\$691,672	\$2,095,975	\$1,436,581	\$659,394
KERSHAW COUNTY	\$2,144,022	\$0	\$2,144,022	\$1,072,011	\$718,247	\$353,764	\$1,072,011	\$879,585	\$192,426
LANCASTER COUNTY	\$2,772,099	\$0	\$2,772,099	\$1,386,050	\$928,653	\$457,396	\$1,386,050	\$1,119,928	\$266,122
LAURENS COUNTY	\$2,315,735	\$0	\$2,315,735	\$1,157,868	\$775,771	\$382,096	\$1,157,868	\$826,023	\$331,845
NEWBERRY COUNTY	\$1,655,685	\$0	\$1,655,685	\$827,843	\$554,654	\$273,188	\$827,843	\$576,096	\$251,747
OCONEE COUNTY	\$2,872,957	\$0	\$2,872,957	\$1,436,479	\$962,441	\$474,038	\$1,436,479	\$1,097,326	\$339,153
ORANGEBURG COUNTY	\$4,912,484	\$0	\$4,912,484	\$2,456,242	\$1,645,682	\$810,560	\$2,456,242	\$1,872,885	\$583,357
PICKENS COUNTY	\$4,480,513	\$0	\$4,480,513	\$2,240,257	\$1,500,972	\$739,285	\$2,240,257	\$1,595,511	\$644,746
WILLIAMSBURG COUNTY	\$1,913,797	\$0	\$1,913,797	\$956,899	\$641,122	\$315,777	\$956,899	\$820,253	\$136,645
SUBTOTAL	\$47,857,261	\$0	\$47,857,261	\$23,928,631	\$16,032,182	\$7,896,448	\$23,928,631	\$17,923,359	\$6,005,271
AIKEN COUNTY	\$6,084,244	(\$416,065)	\$5,668,179	\$2,834,089	\$1,898,840	\$935,249	\$2,834,089	\$2,124,150	\$709,939
ANDERSON COUNTY	\$9,129,945	(\$624,343)	\$8,505,602	\$4,252,801	\$2,849,377	\$1,403,424	\$4,252,801	\$3,192,578	\$1,060,223
BEAUFORT COUNTY	\$9,234,766	(\$631,511)	\$8,603,255	\$4,301,628	\$2,882,090	\$1,419,537	\$4,301,628	\$3,168,149	\$1,133,479
CHARLESTON COUNTY	\$29,561,874	(\$2,021,561)	\$27,540,313	\$13,770,156	\$9,226,005	\$4,544,152	\$13,770,156	\$8,694,477	\$5,075,680
FLORENCE COUNTY	\$9,965,846	(\$681,505)	\$9,284,341	\$4,642,170	\$3,110,254	\$1,531,916	\$4,642,170	\$3,311,724	\$1,330,446
GRENVILLE COUNTY	\$30,024,149	(\$2,053,173)	\$27,970,976	\$13,985,488	\$9,370,277	\$4,615,211	\$13,985,488	\$10,515,688	\$3,469,800
HORRY COUNTY	\$21,059,006	(\$1,440,100)	\$19,618,906	\$9,809,453	\$6,572,333	\$3,237,119	\$9,809,453	\$7,050,054	\$2,759,399
LEXINGTON COUNTY	\$12,596,935	(\$861,430)	\$11,735,505	\$5,867,753	\$3,931,394	\$1,936,358	\$5,867,753	\$4,458,905	\$1,408,847
RICHLAND COUNTY	\$33,921,580	(\$2,319,696)	\$31,601,884	\$15,800,942	\$10,586,631	\$5,214,311	\$15,800,942	\$11,258,171	\$4,542,771
SPARTANBURG COUNTY	\$15,560,753	(\$1,064,108)	\$14,496,645	\$7,248,323	\$4,856,376	\$2,391,946	\$7,248,323	\$5,487,705	\$1,760,618
SUMTER COUNTY	\$5,365,098	(\$365,098)	\$5,000,000	\$2,500,000	\$1,675,000	\$825,000	\$2,500,000	\$1,926,500	\$573,500
YORK COUNTY	\$8,058,184	(\$551,051)	\$7,507,133	\$3,753,566	\$2,514,889	\$1,238,677	\$3,753,566	\$2,517,142	\$1,236,425
SUBTOTAL	\$190,562,380	(\$13,029,641)	\$177,532,739	\$88,766,370	\$59,473,468	\$29,292,902	\$88,766,370	\$63,705,243	\$25,061,127
TOTAL	\$250,890,000	\$0	\$250,890,000	\$125,445,000	\$84,048,150	\$41,396,850	\$125,445,000	\$91,087,752	\$34,357,248

Table 2

CITY/COUNTY	TOTAL SALES TAX COLLECTIONS	SUPPLEMENTAL FUND RECEIVING CTY	GIVING CTY	TOTAL REVENUE	ROLLBACK FUND DISTRIBUTION	COUNTY/MUNICIPAL REVENUE FUND	SUPPLEMENTAL FUND	1987 MILLAGE RATE	PROP TAXES COLLECTED 87	MILLS OF ROLLBACK
ABBEVILLE				\$347,061	\$140,804	\$110,173	\$96,083	0.1050	\$476,778	31
CALHOUN FALLS				\$125,830	\$60,131	\$24,666	\$41,033	0.1240	\$229,501	32
DONALDS				\$17,573	\$8,835	\$2,709	\$6,029	0.0200	\$2,502	71
DUE WEST				\$68,789	\$32,974	\$13,314	\$22,501	0.0370	\$22,225	55
LOWNESVILLE				\$9,131	\$4,755	\$1,130	\$3,245			
UNINCORPORATED AREAS				\$931,617	\$502,500	\$225,287	\$203,829	0.0272	\$707,358	19
ABBEVILLE COUNTY	\$754,559	\$745,441		\$1,500,000	\$750,000	\$377,280	\$372,721			
AIKEN				\$1,067,430	\$443,018	\$624,412		0.1120	\$2,816,996	18
BURNETTOWN				\$14,649	\$10,618	\$4,031				
JACKSON				\$80,375	\$52,382	\$27,993		0.0600	\$8,526	369
MONETTA				\$9,307	\$4,940	\$4,368				
NEW ELLENTON				\$121,520	\$77,731	\$43,789		0.0600	\$100,500	46
NORTH AUGUSTA				\$724,721	\$402,052	\$322,669		0.0880	\$1,412,877	25
PERRY				\$11,140	\$8,075	\$3,065		0.0500	\$702	575
SALLEY				\$26,472	\$17,273	\$9,198		0.0600	\$19,662	53
WAGENER				\$53,655	\$26,709	\$26,946		0.0400	\$20,672	52
WINDSOR				\$2,244	\$1,627	\$618				
UNINCORPORATED AREAS				\$4,218,335	\$2,120,499	\$2,097,836		0.0398	\$7,280,950	12
AIKEN COUNTY	\$6,628,114		\$298,265	\$6,329,849	\$3,164,924	\$3,164,924				
ALLENDALE				\$487,143	\$157,689	\$143,105	\$186,350	0.1110	\$342,670	51
FAIRFAX				\$201,093	\$77,196	\$32,670	\$91,227	0.1000	\$111,342	69
SYCAMORE				\$25,658	\$9,354	\$5,251	\$11,054			
ULMER				\$7,882	\$3,261	\$767	\$3,854			
UNINCORPORATED AREAS				\$778,223	\$502,500	\$115,038	\$160,684	0.0550	\$991,341	28
ALLENDALE COUNTY	\$593,662	\$906,338		\$1,500,000	\$750,000	\$296,831	\$453,169			
ANDERSON				\$2,077,753	\$968,764	\$1,108,989		0.1200	\$4,747,544	24
BELTON				\$396,035	\$186,797	\$209,238		0.0950	\$443,203	40
HONEA PATH				\$252,594	\$144,669	\$107,925		0.0760	\$330,291	33
IVA				\$75,529	\$48,141	\$27,388		0.0870	\$85,958	49
PELZER				\$48,404	\$4,571	\$43,833				
PENDLETON				\$47,833	\$9,600	\$38,233		0.0750	\$164,527	4
STARR				\$11,676	\$8,475	\$3,201				
WEST PELZER				\$48,523	\$33,196	\$15,327		0.0450	\$28,798	52
WILLIAMSTON				\$226,923	\$151,562	\$75,361		0.0900	\$484,005	28
UNINCORPORATED AREAS				\$6,243,670	\$3,158,695	\$3,084,975		0.0330	\$6,826,402	15
ANDERSON COUNTY	\$9,873,236		\$444,296	\$9,428,940	\$4,714,470	\$4,714,470				
BAMBERG				\$262,055	\$101,555	\$89,565	\$70,934	0.0660	\$251,539	27
DENMARK				\$284,077	\$122,630	\$75,793	\$85,655	0.0930	\$241,333	47
EHRHARDT				\$34,514	\$9,763	\$17,932	\$6,819	0.0550	\$37,065	14
GOVAN				\$5,926	\$3,015	\$805	\$2,106	0.0140		
OLAR				\$21,870	\$10,537	\$3,972	\$7,360	0.0300	\$7,865	40
UNINCORPORATED AREAS				\$891,558	\$502,500	\$211,934	\$177,124	0.0520	\$989,245	26
BAMBERG COUNTY	\$800,005	\$699,995		\$1,500,000	\$750,000	\$400,003	\$349,998			

CITY/COUNTY	TOTAL SALES TAX COLLECTIONS	SUPPLEMENTAL FUND RECEIVING CTY	GIVING CTY	TOTAL REVENUE	ROLLBACK FUND DISTRIBUTION	COUNTY/MUNICIPAL REVENUE FUND	SUPPLEMENTAL FUND	1987 MILLAGE RATE	PROP TAXES COLLECTED 87	MILLS OF ROLLBACK
BARNWELL				\$336,878	\$108,631	\$140,579	\$87,668	0.0574	\$338,727	18
BLACKVILLE				\$126,180	\$55,368	\$26,128	\$44,684	0.0580	\$125,609	26
ELKO				\$16,254	\$6,414	\$4,664	\$5,176		\$3,506	
HILDA				\$16,862	\$6,921	\$4,355	\$5,585			
KLINE				\$13,213	\$6,141	\$2,116	\$4,956			
SNELLING				\$4,656	\$2,164	\$746	\$1,746		\$6,170	
WILLISTON				\$187,225	\$61,860	\$75,441	\$49,923	0.0670	\$219,922	19
UNINCORPORATED AREAS				\$798,732	\$502,500	\$183,373	\$112,858	0.0350	\$1,195,412	15
BARNWELL COUNTY	\$874,804	\$625,196		\$1,500,000	\$750,000	\$437,402	\$312,598			
BEAUFORT				\$805,968	\$409,575	\$396,393		0.0850	\$1,468,409	24
BLUFFTON				\$49,261	\$25,664	\$23,598		0.0400	\$33,008	31
HILTON HEAD ISLAND				\$1,552,673	\$533,150	\$1,019,523		0.0055	\$1,121,766	3
PORT ROYAL				\$230,884	\$141,221	\$89,663		0.0712	\$251,373	40
UNINCORPORATED AREAS				\$4,086,123	\$2,252,845	\$1,833,278		0.0315	\$10,604,622	7
BEAUFORT COUNTY	\$7,041,791		\$316,881	\$6,724,910	\$3,362,455	\$3,362,455				
BONNEAU				\$11,831	\$6,673	\$5,158		0.0200	\$4,912	27
GOOSE CREEK				\$511,259	\$296,396	\$214,862		0.0430	\$750,050	17
HANAHAN				\$345,545	\$220,063	\$125,482		0.0600	\$1,048,830	13
JAMESTOWN				\$5,210	\$3,212	\$1,998		0.0200	\$2,284	28
MONCK'S CORNER				\$606,100	\$69,544	\$536,556		0.0690	\$362,282	13
ST. STEPHEN				\$60,252	\$30,786	\$29,465		0.0600	\$139,387	13
UNINCORPORATED AREAS				\$2,257,830	\$1,272,339	\$985,491		0.0320	\$5,511,274	7
BERKELEY COUNTY	\$3,798,026			\$3,798,026	\$1,899,013	\$1,899,013				
CAMERON				\$103,828	\$43,753	\$39,523	\$20,553	0.0250	\$37,047	30
ST. MATTHEWS				\$392,739	\$203,747	\$93,285	\$95,708	0.0800	\$186,189	88
UNINCORPORATED AREAS				\$1,018,295	\$502,500	\$164,024	\$351,771	0.0470	\$962,048	25
CALHOUN COUNTY	\$563,937	\$936,063		\$1,500,000	\$750,000	\$281,969	\$468,032			
CHARLESTON				\$7,505,829	\$2,567,485	\$4,938,344		0.1300	\$17,438,590	19
FOLLY BEACH				\$96,285	\$54,382	\$41,903		0.0550	\$296,722	10
HOLLYWOOD				\$152,606	\$81,389	\$71,217				
ISLE OF PALMS				\$252,242	\$125,874	\$126,368		0.0300	\$859,122	4
LINCOLNVILLE				\$46,334	\$29,730	\$16,604		0.0600	\$16,000	111
MCCLELLANVILLE				\$40,069	\$16,042	\$24,026		0.0300	\$27,610	17
MEGETT				\$15,564	\$9,162	\$6,402				
MT. PLEASANT				\$1,254,398	\$636,067	\$618,331		0.0672	\$3,151,731	14
NORTH CHARLESTON				\$5,794,799	\$2,299,989	\$3,494,811		0.0550	\$5,209,661	24
RAVENEL				\$110,573	\$60,895	\$49,678		0.025	\$30,132	51
SULLIVAN'S ISLAND				\$109,791	\$68,695	\$41,096		0.0550	\$257,681	15
UNINCORPORATED AREAS				\$20,680,363	\$12,079,716	\$8,600,647		0.0508	\$30,719,146	20
CHARLESTON COUNTY	\$37,757,962		\$1,699,108	\$36,058,854	\$18,029,427	\$18,029,427				

CITY/COUNTY	TOTAL SALES TAX COLLECTIONS	SUPPLEMENTAL FUND RECEIVING CTY	SUPPLEMENTAL FUND GIVING CTY	TOTAL REVENUE	ROLLBACK FUND DISTRIBUTION	COUNTY/MUNICIPAL REVENUE FUND	SUPPLEMENTAL FUND	1987 MILLAGE RATE	PROP TAXES COLLECTED 87	MILLS OF ROLLBACK
BLACKSBURG				\$83,326	\$46,247	\$37,079		0.1150	\$124,238	43
GAFFNEY				\$683,359	\$332,171	\$351,188		0.1130	\$1,317,467	28
UNINCORPORATED AREAS				\$1,526,755	\$768,302	\$758,453		0.0238	\$1,299,956	14
CHEROKEE COUNTY	\$2,293,439			\$2,293,439	\$1,146,720	\$1,146,720				
CHESTER				\$317,827	\$162,522	\$132,415	\$22,890	0.1060	\$465,570	37
FT. LAWN				\$21,137	\$11,224	\$8,332	\$1,581	0.0200	\$8,872	25
GREAT FALLS				\$120,587	\$61,982	\$49,875	\$8,730	0.1000	\$212,720	29
LOWRYS				\$7,918	\$5,362	\$1,801	\$755			
RICHBURG				\$9,466	\$6,410	\$2,153	\$903	0.0040	\$858	30
UNINCORPORATED AREAS				\$1,023,065	\$502,500	\$454,238	\$66,327	0.0560	\$2,639,016	11
CHESTER COUNTY	\$1,297,628	\$202,372		\$1,500,000	\$750,000	\$648,814	\$101,186			
CHERAW				\$329,634	\$128,630	\$201,004		0.0900	\$1,341,200	9
CHESTERFIELD				\$79,530	\$32,578	\$46,952		0.0930	\$163,797	18
JEFFERSON				\$32,879	\$14,810	\$18,069		0.0795	\$112,345	10
MCBEE				\$30,226	\$17,609	\$12,618		0.0650		
MT. CROGHAN				\$4,526	\$3,322	\$1,205				
PAGELAND				\$153,216	\$61,881	\$91,335		0.0780	\$362,432	13
PATRICK				\$21,195	\$8,531	\$12,663		0.0300	\$6,405	40
RUBY				\$8,626	\$5,824	\$2,802				
UNINCORPORATED AREAS				\$995,833	\$554,648	\$441,185		0.0263	\$1,518,278	10
CHESTERFIELD COUNTY	\$1,655,665			\$1,655,665	\$827,833	\$827,833				
MANNING				\$347,247	\$175,005	\$151,702	\$20,540	0.1000	\$349,242	50
PAXVILLE				\$13,629	\$8,997	\$3,575	\$1,056	0.0150		
SUMMERTON				\$73,852	\$43,254	\$25,522	\$5,077	0.0850	\$84,503	44
TURBEVILLE				\$50,715	\$20,244	\$28,095	\$2,376	0.0730		
UNINCORPORATED AREAS				\$1,014,557	\$502,500	\$422,245	\$89,812	0.0460	\$1,402,109	16
CLARENDON COUNTY	\$1,262,278	\$237,722		\$1,500,000	\$750,000	\$631,139	\$118,861			
COTTAGEVILLE				\$26,794	\$17,561	\$9,232			\$3,085	
EDISTO BEACH				\$26,272	\$9,136	\$17,136		0.0130	\$91,477	1
LODGE				\$8,863	\$6,864	\$2,000				
SMOAKS				\$11,166	\$7,810	\$3,356			\$5,301	
WALTERBORO				\$615,563	\$308,968	\$308,595		0.0700	\$558,350	38
WILLIAMS				\$12,531	\$9,704	\$2,827			\$3,343	
UNINCORPORATED AREAS				\$1,468,768	\$726,935	\$741,833		0.0520	\$2,266,970	17
COLLETON COUNTY	\$2,169,956			\$2,169,956	\$1,084,978	\$1,084,978				
DARLINGTON				\$536,113	\$263,088	\$273,025		0.0890	\$903,117	26
HARTSVILLE				\$627,989	\$292,430	\$335,559		0.0865	\$1,030,965	25
LAMAR				\$77,786	\$43,897	\$33,888		0.0800		
SOCIETY HILL				\$46,354	\$27,926	\$18,428		0.0650	\$45,692	40
UNINCORPORATED AREAS				\$2,513,824	\$1,273,692	\$1,240,132		0.0250	\$2,847,044	11

CITY/COUNTY	TOTAL SALES TAX COLLECTIONS	SUPPLEMENTAL FUND RECEIVING CTY	SUPPLEMENTAL FUND GIVING CTY	TOTAL REVENUE	ROLLBACK FUND DISTRIBUTION	COUNTY/MUNICIPAL REVENUE FUND	SUPPLEMENTAL FUND	1987 MILLAGE RATE	PROP TAXES COLLECTED 87	MILLS OF ROLLBACK
DARLINGTON COUNTY	\$3,802,065			\$3,802,065	\$1,901,033	\$1,901,033				
DILLON				\$431,558	\$191,338	\$240,220		0.0750	\$430,339	33
LAKE VIEW				\$53,048	\$25,430	\$27,617		0.1150	\$125,043	23
LATTA				\$98,081	\$48,857	\$49,225		0.1370	\$147,344	45
UNINCORPORATED AREAS				\$1,027,160	\$539,299	\$487,861		0.0485	\$1,058,529	25
DILLON COUNTY	\$1,609,847			\$1,609,847	\$804,924	\$804,924				
HARLEYVILLE				\$39,262	\$17,831	\$21,431		0.0500	\$30,613	29
REEVESVILLE				\$14,403	\$7,091	\$7,311				
RIDGEVILLE				\$28,267	\$17,743	\$10,524		0.0300	\$13,397	40
ST. GEORGE				\$157,560	\$62,792	\$94,768		0.0400	\$93,316	27
SUMMERVILLE				\$1,083,807	\$538,467	\$545,341		0.0750	\$1,483,579	27
UNINCORPORATED AREAS				\$2,579,270	\$1,307,360	\$1,271,909		0.0280	\$4,294,734	9
DORCHESTER COUNTY	\$3,902,568			\$3,902,568	\$1,951,284	\$1,951,284				
EDGEFIELD				\$201,890	\$116,960	\$68,342	\$16,588	0.0940	\$241,275	46
JOHNSTON				\$241,416	\$113,123	\$112,249	\$16,044	0.0790	\$159,330	56
TRENTON				\$25,717	\$17,417	\$5,830	\$2,470	0.0686	\$70,057	17
UNINCORPORATED AREAS				\$1,030,977	\$502,500	\$456,409	\$72,068	0.0360	\$941,856	19
EDGEFIELD COUNTY	\$1,285,660	\$214,340		\$1,500,000	\$750,000	\$642,830	\$107,170			
RIDGEWAY				\$41,080	\$26,025	\$8,841	\$6,214	0.0740		
WINNSBORO				\$363,635	\$221,475	\$89,276	\$52,883	0.0430	\$129,972	73
UNINCORPORATED AREAS				\$1,095,285	\$502,500	\$276,862	\$315,923	0.0547	\$3,669,043	7
FAIRFIELD COUNTY	\$749,959	\$750,041		\$1,500,000	\$750,000	\$374,980	\$375,021			
COWARD				\$30,962	\$18,787	\$12,175		0.0230	\$5,875	74
FLORENCE				\$3,206,660	\$1,310,032	\$1,896,628		0.0870	\$3,790,547	30
JOHNSONVILLE				\$125,767	\$62,376	\$63,390		0.0670	\$120,935	35
LAKE CITY				\$549,488	\$295,464	\$254,024		0.0953	\$678,293	42
OLANTA				\$57,299	\$30,683	\$26,615		0.0505	\$38,151	41
PAMPLICO				\$108,399	\$53,246	\$55,153		0.0750		
QUNIBY				\$66,553	\$41,789	\$24,764		0.0155	\$18,367	35
SCRANTON				\$58,154	\$37,794	\$20,359		0.0230	\$19,353	45
TIMMONSVILLE				\$175,943	\$92,708	\$83,234		0.0900	\$179,390	47
UNINCORPORATED AREAS				\$7,395,812	\$3,944,637	\$3,451,175		0.0415	\$6,465,475	25
FLORENCE COUNTY	\$12,329,881		\$554,845	\$11,775,036	\$5,887,518	\$5,887,518				
ANDREWS				\$381,306	\$138,829	\$242,477		0.0880		
GEORGETOWN				\$941,936	\$450,074	\$491,862		0.0950	\$1,562,160	27
PAWLEYS ISLAND				\$17,295	\$5,546	\$11,749				
UNINCORPORATED AREAS				\$2,262,184	\$1,206,912	\$1,055,272		0.0380	\$3,606,836	13

CITY/COUNTY	TOTAL SALES TAX COLLECTIONS	SUPPLEMENTAL FUND RECEIVING CTY	GIVING CTY	TOTAL REVENUE	ROLLBACK FUND DISTRIBUTION	COUNTY/MUNICIPAL REVENUE FUND	SUPPLEMENTAL FUND	1987 MILLAGE RATE	PROP TAXES COLLECTED 87	MILLS OF ROLLBACK
GEORGETOWN COUNTY	\$3,602,721			\$3,602,721	\$1,801,361	\$1,801,361				
CITY VIEW				\$233,076	\$88,032	\$145,044		0.0950	\$100,200	83
FOUNTAIN INN				\$341,115	\$223,841	\$117,274		0.0505	\$449,959	25
GREENVILLE				\$7,091,907	\$3,084,938	\$4,006,969		0.0934	\$12,743,676	23
GREER				\$1,192,887	\$557,484	\$635,403		0.0980	\$1,259,252	43
MAULDIN				\$811,278	\$431,792	\$379,486		0.0510	\$1,319,353	17
SIMPSONVILLE				\$762,175	\$478,668	\$283,507		0.0486	\$651,250	36
TRAVERERS REST				\$274,209	\$159,803	\$114,406		0.0654	\$402,446	26
WOODSIDE				\$11,078	\$8,051	\$3,027				
UNINCORPORATED AREAS				\$19,782,932	\$10,217,720	\$9,565,213		0.0185	\$25,517,982	7
GREENVILLE COUNTY	\$31,937,860		\$1,437,204	\$30,500,656	\$15,250,328	\$15,250,328				
GREENWOOD				\$1,310,971	\$532,541	\$778,431		0.0800	\$2,375,171	18
HODGES				\$7,323	\$3,795	\$3,529		0.0600		
NINETY SIX				\$95,424	\$55,415	\$40,009		0.0970	\$131,735	41
TROY				\$5,858	\$3,967	\$1,891		0.0200	\$1,200	66
WARE SHOALS				\$98,790	\$58,396	\$40,394		0.1060	\$412,210	15
UNINCORPORATED AREAS				\$2,445,958	\$1,328,049	\$1,117,909		0.0212	\$4,183,749	7
GREENWOOD COUNTY	\$3,964,325			\$3,964,325	\$1,982,163	\$1,982,163				
BRUNSON				\$27,196	\$15,005	\$8,311	\$3,881	0.0790	\$36,102	33
ESTILL				\$166,261	\$58,696	\$92,385	\$15,180	0.0690	\$154,207	26
FURMAN				\$15,073	\$8,850	\$3,934	\$2,289			
GIFFORD				\$24,566	\$9,791	\$12,243	\$2,532	0.0500		
HAMPTON				\$136,132	\$79,931	\$35,529	\$20,672	0.0480	\$256,724	15
LURAY				\$110,094	\$3,789	\$105,325	\$980	0.0050	\$620	31
SCOTIA				\$3,119	\$1,831	\$814	\$474			
VARNVILLE				\$96,888	\$49,541	\$34,535	\$12,812	0.0400	\$77,574	26
YEMASSEE				\$36,590	\$20,066	\$11,335	\$5,189	0.0550	\$57,447	19
UNINCORPORATED AREAS				\$884,080	\$502,500	\$326,154	\$55,426	0.0440	\$1,038,099	21
HAMPTON COUNTY	\$1,261,129	\$238,871		\$1,500,000	\$750,000	\$630,565	\$119,436			
ATLANTIC BEACH				\$32,425	\$21,119	\$11,306		0.0820	\$90,837	19
AYNOR				\$83,786	\$46,987	\$36,799		0.0700	\$57,992	57
BRIARCLIFFE ACRES				\$35,225	\$24,699	\$10,525		0.1550	\$376,891	10
CONWAY				\$1,382,180	\$748,283	\$633,897		0.0753	\$1,037,939	54
LORIS				\$352,286	\$160,252	\$192,034		0.0663	\$215,659	49
MYRTLE BEACH				\$3,233,648	\$1,425,099	\$1,808,549		0.0430	\$4,703,484	13
NORTH MYRTLE BEACH				\$727,116	\$289,375	\$437,741		0.0540	\$3,526,174	4
SURFSIDE BEACH				\$389,015	\$184,294	\$204,721		0.0380	\$669,643	10
UNINCORPORATED AREAS				\$11,340,728	\$5,888,097	\$5,452,631		0.0234	\$15,787,929	9
HORRY COUNTY	\$18,404,617		\$828,208	\$17,576,409	\$8,788,205	\$8,788,205				
HARDEEVILLE				\$228,866	\$129,283	\$86,530	\$13,053	0.0800	\$190,276	54
RIDGELAND				\$287,630	\$118,217	\$157,478	\$11,935	0.0960	\$142,499	80
UNINCORPORATED AREAS				\$983,504	\$502,500	\$354,539	\$126,466	0.0790	\$1,301,795	30

CITY/COUNTY	TOTAL SALES TAX COLLECTIONS	SUPPLEMENTAL FUND RECEIVING CTY	GIVING CTY	TOTAL REVENUE	ROLLBACK FUND DISTRIBUTION	COUNTY/MUNICIPAL REVENUE FUND	SUPPLEMENTAL FUND	1987 MILLAGE RATE	PROP TAXES COLLECTED 87	MILLS OF ROLLBACK
JASPER COUNTY	\$1,197,092	\$302,908		\$1,500,000	\$750,000	\$598,546	\$151,454			
BETHUNE				\$55,739	\$37,393	\$18,346		0.0620	\$36,770	63
CAMDEN				\$952,749	\$580,099	\$372,651		0.0673	\$743,395	53
ELGIN				\$70,986	\$46,256	\$24,731		0.0300	\$20,443	68
UNINCORPORATED AREAS				\$2,943,236	\$1,347,608	\$1,595,628		0.0278	\$2,396,917	16
KERSHAW COUNTY	\$4,022,710			\$4,022,710	\$2,011,355	\$2,011,355				
HEATH SPRINGS				\$47,130	\$34,028	\$13,102		0.0600	\$22,275	92
KERSHAW				\$127,894	\$69,273	\$58,621		0.0760	\$151,945	35
LANCASTER				\$695,993	\$337,466	\$358,527		0.1034	\$1,237,710	28
UNINCORPORATED AREAS				\$1,800,299	\$894,891	\$905,408		0.0590	\$3,194,376	17
LANCASTER COUNTY	\$2,671,317			\$2,671,317	\$1,335,659	\$1,335,659				
CLINTON				\$386,843	\$161,844	\$224,999		0.0840	\$496,556	27
CROSS HILL				\$16,815	\$11,372	\$5,443		0.0130	\$2,524	59
GRAY COURT				\$31,846	\$18,602	\$13,244		0.0750	\$14,429	97
LAURENS				\$483,229	\$199,330	\$283,899		0.0890	\$780,815	23
WATERLOO				\$5,401	\$3,766	\$1,635				
UNINCORPORATED AREAS				\$1,469,276	\$801,792	\$667,484		0.0230	\$2,057,991	9
LAURENS COUNTY	\$2,393,410			\$2,393,410	\$1,196,705	\$1,196,705				
BISHOPVILLE				\$389,825	\$214,150	\$94,999	\$80,676	0.1060	\$486,825	47
LYNCHBURG				\$56,357	\$33,350	\$10,443	\$12,564	0.0750	\$22,910	109
UNINCORPORATED AREAS				\$1,053,818	\$502,500	\$199,204	\$352,114	0.0594	\$858,316	35
LEE COUNTY	\$609,292	\$890,708		\$1,500,000	\$750,000	\$304,646	\$445,354			
BATESBURG				\$355,928	\$182,580	\$173,347		0.0660	\$290,696	41
CAYCE				\$1,023,850	\$531,040	\$492,810		0.0400	\$888,171	24
CHAPIN				\$189,614	\$14,114	\$175,499		0.0170	\$20,451	12
GASTON				\$61,387	\$43,569	\$17,818				
GILBERT				\$20,996	\$9,576	\$11,420		0.0080	\$2,238	34
IRMO				\$273,333	\$179,585	\$93,748		0.0060	\$32,251	33
LEESVILLE				\$166,596	\$104,202	\$62,394		0.0710	\$129,733	57
LEXINGTON				\$332,854	\$96,714	\$236,141		0.0480	\$221,929	21
PELION				\$23,238	\$9,667	\$13,571		0.0260		
PINE RIDGE				\$82,245	\$58,409	\$23,836				
SOUTH CONGAREE				\$138,073	\$95,897	\$42,176				
SPRINGDALE				\$198,054	\$135,472	\$62,582				
SUMMIT				\$10,645	\$7,806	\$2,839		0.0070		
SWANSEA				\$69,049	\$40,301	\$28,747		0.0880	\$57,908	61
WEST COLUMBIA				\$1,077,261	\$503,174	\$574,086		0.0400	\$658,396	31
UNINCORPORATED AREAS				\$8,171,464	\$4,085,186	\$4,086,278		0.0145	\$15,854,238	4
LEXINGTON COUNTY	\$12,769,200		\$574,614	\$12,194,586	\$6,097,293	\$6,097,293				

CITY/COUNTY	TOTAL SALES TAX COLLECTIONS	SUPPLEMENTAL FUND RECEIVING CTY	SUPPLEMENTAL FUND GIVING CTY	TOTAL REVENUE	ROLLBACK FUND DISTRIBUTION	COUNTY/MUNICIPAL REVENUE FUND	SUPPLEMENTAL FUND	1987 MILLAGE RATE	PROP TAXES COLLECTED 87	MILLS OF ROLLBACK
MCCORMICK				\$367,604	\$199,784	\$34,636	\$133,184	0.0850	\$146,852	116
MT. CARMEL				\$36,486	\$21,079	\$1,356	\$14,052			
PARKSVILLE				\$31,474	\$18,183	\$1,170	\$12,122	0.0100		
PLUM BRANCH				\$14,635	\$8,455	\$544	\$5,636	0.0160	\$1,689	80
UNINCORPORATED AREAS				\$1,049,800	\$502,500	\$110,301	\$436,999	0.0760	\$578,926	66
MCCORMICK COUNTY	\$296,013	\$1,203,987		\$1,500,000	\$750,000	\$148,007	\$601,994			
MARION				\$351,108	\$144,155	\$206,953		0.0910	\$678,914	19
MULLINS				\$256,965	\$113,602	\$143,363		0.1060	\$680,487	18
NICHOLS				\$38,998	\$11,345	\$27,652		0.0730	\$66,456	12
SELLERS				\$11,287	\$7,264	\$4,023		0.0600	\$13,252	33
UNINCORPORATED AREAS				\$1,016,589	\$561,107	\$455,481		0.0400	\$1,200,285	19
MARION COUNTY	\$1,674,947			\$1,674,947	\$837,474	\$837,474				
BENNETTSVILLE				\$376,777	\$163,264	\$154,932	\$58,581	0.0840	\$390,428	35
BLENHEIM				\$7,683	\$4,242	\$1,919	\$1,522	0.0600	\$3,508	73
CLIO				\$39,211	\$21,652	\$9,790	\$7,769	0.1000	\$31,132	70
MCCOLL				\$102,644	\$56,220	\$26,252	\$20,172	0.1000	\$85,634	66
TATUM				\$5,525	\$2,121	\$2,643	\$761		\$936	
UNINCORPORATED AREAS				\$968,160	\$502,500	\$316,088	\$149,571	0.0280	\$1,053,636	13
MARLBORO COUNTY	\$1,023,247	\$476,753		\$1,500,000	\$750,000	\$511,624	\$238,377			
CHAPPELLS				\$5,028	\$3,442	\$1,586				
LITTLE MOUNTAIN				\$18,006	\$8,905	\$9,101		0.0160	\$2,667	53
NEWBERRY				\$685,616	\$311,553	\$374,063		0.0750	\$734,780	32
PEAK				\$3,782	\$2,589	\$1,193				
POMARIA				\$13,746	\$8,558	\$5,188		0.0060	\$621	83
PROSPERITY				\$53,156	\$25,358	\$27,798		0.0550	\$55,206	25
SILVERSTREET				\$9,225	\$6,316	\$2,910				
WHITMIRE				\$103,714	\$64,357	\$39,357		0.0860	\$141,341	39
UNINCORPORATED AREAS				\$1,720,320	\$875,219	\$845,101		0.0515	\$2,220,670	20
NEWBERRY COUNTY	\$2,612,594			\$2,612,594	\$1,306,297	\$1,306,297				
SALEM				\$9,023	\$5,505	\$3,518		0.0240		
SENECA				\$487,842	\$211,002	\$276,840		0.0600	\$402,344	31
WALHALLA				\$191,722	\$112,850	\$78,871		0.0670	\$338,153	22
WESTMINSTER				\$168,846	\$88,362	\$80,484		0.0710	\$235,003	27
WEST UNION				\$22,200	\$8,513	\$13,687		0.0300	\$16,119	16
UNINCORPORATED AREAS				\$1,703,590	\$865,379	\$838,210		0.0370	\$4,836,370	7
OCONEE COUNTY	\$2,583,222			\$2,583,222	\$1,291,611	\$1,291,611				
BOLMAN				\$71,365	\$47,761	\$23,604		0.0600	\$39,329	73
BRANCHVILLE				\$106,506	\$74,309	\$32,197		0.0360	\$43,000	62
COPE				\$9,684	\$7,015	\$2,669		0.0150	\$1,182	89
CORDOVA				\$11,974	\$8,485	\$3,489		0.0180	\$1,280	119

CITY/COUNTY	TOTAL SALES TAX COLLECTIONS	SUPPLEMENTAL FUND RECEIVING CTY	GIVING CTY	TOTAL REVENUE	ROLLBACK FUND DISTRIBUTION	COUNTY/MUNICIPAL REVENUE FUND	SUPPLEMENTAL FUND	1987 MILLAGE RATE	PROP TAXES COLLECTED 87	MILLS OF ROLLBACK
ELLOREE				\$72,121	\$38,184	\$33,938		0.0400	\$81,174	19
EUTAWVILLE				\$41,352	\$25,834	\$15,518		0.0550	\$13,374	106
HOLLY HILL				\$139,798	\$74,981	\$64,817		0.0560	\$90,389	46
LIVINGSTON				\$9,482	\$6,973	\$2,509			\$1,235	
NEESES				\$33,394	\$23,398	\$9,997		0.0170	\$3,475	114
NORTH				\$103,226	\$54,776	\$48,449		0.0460	\$28,699	88
NORWAY				\$36,950	\$21,759	\$15,191		0.0360	\$14,831	53
ORANGEBURG				\$1,524,490	\$627,281	\$897,209		0.0450	\$876,641	32
ROWESVILLE				\$23,665	\$16,298	\$7,367		0.0150	\$3,600	68
SANTEE				\$41,534	\$11,762	\$29,772		0.0310	\$20,436	18
SPRINGFIELD				\$40,273	\$25,372	\$14,901		0.0290	\$14,147	52
VANCE				\$8,879	\$3,739	\$5,140		0.0250	\$1,657	56
WOODFORD				\$11,767	\$8,653	\$3,114		0.0150	\$3,331	39
UNINCORPORATED AREAS				\$4,238,270	\$2,185,786	\$2,052,485		0.0360	\$4,207,305	19
ORANGEBURG COUNTY	\$6,832,181		\$307,448	\$6,524,733	\$3,262,366	\$3,262,366				
CENTRAL				\$67,785	\$41,769	\$26,016		0.0880	\$223,302	16
CLEMSON				\$395,217	\$177,157	\$218,060		0.0900	\$1,312,218	12
EASLEY				\$872,012	\$311,280	\$560,732		0.0620	\$1,155,774	17
LIBERTY				\$131,324	\$69,113	\$62,211		0.0810	\$305,877	18
NORRIS				\$30,620	\$19,706	\$10,914		0.0320	\$17,279	36
PICKENS				\$225,601	\$69,811	\$155,790		0.0680	\$168,176	28
SIX MILE				\$20,650	\$10,257	\$10,394		0.0260	\$10,093	26
UNINCORPORATED AREAS				\$2,493,710	\$1,419,368	\$1,074,342		0.0430	\$4,736,241	13
PICKENS COUNTY	\$4,236,920			\$4,236,920	\$2,118,460	\$2,118,460				
ARCADIA LAKES				\$47,834	\$32,632	\$15,202				
BLYTHEWOOD				\$10,966	\$4,913	\$6,052		0.0040	\$955	21
COLUMBIA				\$10,811,805	\$5,404,903	\$5,406,902		0.0930	\$13,503,249	37
EASTOVER				\$71,741	\$48,013	\$23,728		0.0850	\$23,155	176
FOREST ACRES				\$604,706	\$323,807	\$280,899		0.0350	\$448,730	25
UNINCORPORATED AREAS				\$23,690,937	\$11,804,726	\$11,886,211		0.0120	\$28,456,271	5
RICHLAND COUNTY	\$36,898,416		\$1,660,429	\$35,237,987	\$17,618,994	\$17,618,994				
RIDGE SPRING				\$112,438	\$62,799	\$23,769	\$25,871	0.0770	\$49,270	98
SALUDA				\$333,802	\$178,350	\$81,977	\$73,474	0.0780	\$204,520	68
WARD				\$10,232	\$6,351	\$1,264	\$2,616			
UNINCORPORATED AREAS				\$1,043,528	\$502,500	\$211,809	\$329,219	0.0443	\$829,082	27
SALUDA COUNTY	\$637,640	\$862,360		\$1,500,000	\$750,000	\$318,820	\$431,180			
CAMPOBELLO				\$33,692	\$23,759	\$9,933		0.0645	\$21,347	72
CENTRAL PACOLET				\$21,692	\$15,856	\$5,836				
CHESNEE				\$110,750	\$53,810	\$56,940		0.1161	\$131,294	48
COWPENS				\$155,981	\$101,830	\$54,151		0.1132	\$268,387	43
DUNCAN				\$106,564	\$63,373	\$43,190		0.0536	\$56,070	61
INMAN				\$149,321	\$78,223	\$71,099		0.0683	\$98,142	54
LANDRUM				\$174,801	\$107,770	\$67,031		0.0660	\$114,899	62
LYMAN				\$186,267	\$110,488	\$75,779		0.0313	\$72,568	48

CITY/COUNTY	TOTAL SALES TAX COLLECTIONS	SUPPLEMENTAL FUND RECEIVING CTY	SUPPLEMENTAL FUND GIVING CTY	TOTAL REVENUE	ROLLBACK FUND DISTRIBUTION	COUNTY/MUNICIPAL REVENUE FUND	SUPPLEMENTAL FUND	1987 MILLAGE RATE	PROP TAXES COLLECTED 87	MILLS OF ROLLBACK
PACOLET				\$117,869	\$78,323	\$39,546		0.0693	\$67,994	80
PACOLET MILLS				\$72,670	\$52,903	\$19,766		0.1150	\$60,024	101
SPARTANBURG				\$4,465,018	\$2,206,039	\$2,258,979		0.1370	\$8,051,166	38
WELLFORD				\$152,763	\$107,871	\$44,892		0.0221	\$30,000	79
WOODRUFF				\$400,168	\$260,289	\$139,879		0.1051		
UNINCORPORATED AREAS				\$13,613,255	\$6,619,871	\$6,993,384		0.0484	\$19,075,893	17
SPARTANBURG COUNTY	\$20,691,948		\$931,138	\$19,760,810	\$9,880,405	\$9,880,405				
MAYESVILLE				\$40,047	\$28,433	\$11,615		0.0160	\$2,975	153
PINWOOD				\$43,931	\$29,548	\$14,383		0.0480	\$23,603	60
SUMTER				\$2,320,280	\$1,068,862	\$1,251,419		0.0740	\$2,937,626	27
UNINCORPORATED AREAS				\$2,639,755	\$502,500	\$2,137,255		0.0263	\$4,413,909	3
SUMTER COUNTY	\$7,151,146		\$321,802	\$6,829,344	\$3,414,672	\$3,414,672				
CARLISLE				\$18,292	\$10,111	\$4,543	\$3,637	0.0750	\$24,036	32
JONESVILLE				\$51,159	\$24,143	\$18,332	\$8,684	0.1000	\$48,497	50
LOCKHART				\$2,844	\$1,709	\$521	\$615			
UNION				\$494,471	\$211,537	\$206,849	\$76,086	0.0550	\$449,930	26
UNINCORPORATED AREAS				\$933,234	\$502,500	\$297,413	\$133,322	0.0545	\$2,278,438	12
UNION COUNTY	\$1,055,315	\$444,685		\$1,500,000	\$750,000	\$527,658	\$222,343			
GREELEYVILLE				\$47,717	\$29,733	\$17,984		0.0300		
HEMINGWAY				\$106,508	\$42,770	\$63,738		0.0650	\$125,127	22
KINGSTREE				\$420,197	\$207,932	\$212,265		0.0810	\$406,409	41
LANE				\$34,976	\$27,778	\$7,198		0.0300	\$7,420	112
STUCKEY				\$18,086	\$11,131	\$6,955			\$871	
UNINCORPORATED AREAS				\$1,307,933	\$648,365	\$659,568		0.0680	\$2,218,340	20
WILLIAMSBURG COUNTY	\$1,935,418			\$1,935,418	\$967,709	\$967,709				
CLOVER				\$179,624	\$85,493	\$94,131		0.0780		
FORT MILL				\$213,826	\$103,107	\$110,719		0.0870	\$437,484	21
HICKORY GROVE				\$14,682	\$8,522	\$6,159		0.0210	\$5,536	32
MCCONNELLS				\$6,351	\$4,236	\$2,114				
ROCK HILL				\$2,072,854	\$875,373	\$1,197,481		0.0860	\$3,452,870	22
SHARON				\$15,751	\$8,002	\$7,749		0.0420	\$8,043	42
SMYRNA				\$1,746	\$1,164	\$581				
TEGA CAY				\$81,919	\$54,031	\$27,888		0.1440	\$697,638	11
YORK				\$379,097	\$158,848	\$220,249		0.0710	\$678,611	17
UNINCORPORATED AREAS				\$4,905,528	\$2,636,911	\$2,268,616		0.0208	\$4,724,979	12
YORK COUNTY	\$8,242,280		\$370,903	\$7,871,377	\$3,935,689	\$3,935,689				
CITY TOTAL				\$101,704,502	\$47,942,867	\$52,026,260	\$1,735,376			
COUNTY TOTAL	\$279,750,002			\$178,038,142	\$91,928,455	\$82,976,172	\$3,133,514			
TOTAL				\$279,742,644	\$139,871,322	\$135,002,432	\$4,868,890			

Table 3

CITY/COUNTY	MILLS ROLLBACK	\$50,000	\$100,000	\$1,000,000
		HOUSE	COMMERCIAL	MANUFACTURER
ABBEVILLE	0.031	\$62	\$186	\$3,255
CALHOUN FALLS	0.032	\$64	\$192	\$3,360
DONALDS	0.071	\$142	\$426	\$7,455
DUE WEST	0.055	\$110	\$330	\$5,775
LOWNDESVILLE	0	\$0	\$0	\$0
UNINCORPORATED AREAS	0.019	\$38	\$114	\$1,995
ABBEVILLE COUNTY				
AIKEN	0.018	\$36	\$108	\$1,890
BURNETTOWN		\$0	\$0	\$0
JACKSON	0.369	\$738	\$2,214	\$38,745
MONETTA		\$0	\$0	\$0
NEW ELLENTON	0.046	\$92	\$276	\$4,830
NORTH AUGUSTA	0.025	\$50	\$150	\$2,625
PERRY	0.575	\$1,150	\$3,450	\$60,375
SALLEY	0.053	\$106	\$318	\$5,565
WAGENER	0.052	\$104	\$312	\$5,460
WINDSOR		\$0	\$0	\$0
UNINCORPORATED AREAS	0.012	\$24	\$72	\$1,260
AIKEN COUNTY				
ALLENDALE	0.051	\$102	\$306	\$5,355
FAIRFAX	0.069	\$138	\$414	\$7,245
SYCAMORE		\$0	\$0	\$0
ULMER		\$0	\$0	\$0
UNINCORPORATED AREAS	0.028	\$56	\$168	\$2,940
ALLENDALE COUNTY				
ANDERSON	0.024	\$48	\$144	\$2,520
BELTON	0.04	\$80	\$240	\$4,200
HONEA PATH	0.033	\$66	\$198	\$3,465
IVA	0.049	\$98	\$294	\$5,145
PELZER		\$0	\$0	\$0
PENDLETON	0.004	\$8	\$24	\$420
STARR		\$0	\$0	\$0
WEST PELZER	0.052	\$104	\$312	\$5,460
WILLIAMSTON	0.028	\$56	\$168	\$2,940
UNINCORPORATED AREAS	0.015	\$30	\$90	\$1,575
ANDERSON COUNTY				
BAMBERG	0.027	\$54	\$162	\$2,835
DENMARK	0.047	\$94	\$282	\$4,935
EHRHARDT	0.014	\$28	\$84	\$1,470
GOVAN		\$0	\$0	\$0
OLAR	0.04	\$80	\$240	\$4,200
UNINCORPORATED AREAS	0.026	\$52	\$156	\$2,730
BAMBERG COUNTY				

BARNWELL	0.018	\$36	\$108	\$1,890
BLACKVILLE	0.026	\$52	\$156	\$2,730
ELKO		\$0	\$0	\$0
HILDA		\$0	\$0	\$0
KLINE		\$0	\$0	\$0
SNELLING		\$0	\$0	\$0
WILLISTON	0.019	\$38	\$114	\$1,995
UNINCORPORATED AREAS	0.015	\$30	\$90	\$1,575

BARNWELL COUNTY

BEAUFORT	0.024	\$48	\$144	\$2,520
BLUFFTON	0.031	\$62	\$186	\$3,255
HILTON HEAD ISLAND	0.003	\$6	\$18	\$315
PORT ROYAL	0.04	\$80	\$240	\$4,200
UNINCORPORATED AREAS	0.007	\$14	\$42	\$735

BEAUFORT COUNTY

BONNEAU	0.027	\$54	\$162	\$2,835
GOOSE CREEK	0.017	\$34	\$102	\$1,785
HANAHAN	0.013	\$26	\$78	\$1,365
JAMESTOWN	0.028	\$56	\$168	\$2,940
MONCK'S CORNER	0.013	\$26	\$78	\$1,365
ST. STEPHEN	0.013	\$26	\$78	\$1,365
UNINCORPORATED AREAS	0.007	\$14	\$42	\$735

BERKELEY COUNTY

CAMERON	0.03	\$60	\$180	\$3,150
ST. MATTHEWS	0.088	\$176	\$528	\$9,240
UNINCORPORATED AREAS	0.025	\$50	\$150	\$2,625

CALHOUN COUNTY

CHARLESTON	0.019	\$38	\$114	\$1,995
FOLLY BEACH	0.01	\$20	\$60	\$1,050
HOLLYWOOD		\$0	\$0	\$0
ISLE OF PALMS	0.004	\$8	\$24	\$420
KIAWAH ISLAND		\$0	\$0	\$0
LINCOLNVILLE	0.111	\$222	\$666	\$11,655
MCCLELLANVILLE	0.017	\$34	\$102	\$1,785
MEGETT		\$0	\$0	\$0
MT. PLEASANT	0.014	\$28	\$84	\$1,470
NORTH CHARLESTON	0.024	\$48	\$144	\$2,520
RAVENEL	0.051	\$102	\$306	\$5,355
SULLIVAN'S ISLAND	0.015	\$30	\$90	\$1,575
UNINCORPORATED AREAS	0.02	\$40	\$120	\$2,100

CHARLESTON COUNTY

BLACKSBURG	0.043	\$86	\$258	\$4,515
GAFFNEY	0.028	\$56	\$168	\$2,940

UNINCORPORATED AREAS	0.014	\$28	\$84	\$1,470
----------------------	-------	------	------	---------

CHEROKEE COUNTY

CHESTER	0.037	\$74	\$222	\$3,885
FT. LAWN	0.025	\$50	\$150	\$2,625
GREAT FALLS	0.029	\$58	\$174	\$3,045
LOWRYS		\$0	\$0	\$0
RICHBURG	0.03	\$60	\$180	\$3,150
UNINCORPORATED AREAS	0.011	\$22	\$66	\$1,155

CHESTER COUNTY

CHERAW	0.009	\$18	\$54	\$945
CHESTERFIELD	0.018	\$36	\$108	\$1,890
JEFFERSON	0.01	\$20	\$60	\$1,050
MCBEE		\$0	\$0	\$0
MT. CROGHAN		\$0	\$0	\$0
PAGELAND	0.013	\$26	\$78	\$1,365
PATRICK	0.04	\$80	\$240	\$4,200
RUBY		\$0	\$0	\$0
UNINCORPORATED AREAS	0.01	\$20	\$60	\$1,050

CHESTERFIELD COUNTY

MANNING	0.05	\$100	\$300	\$5,250
PAXVILLE		\$0	\$0	\$0
SUMMERTON	0.044	\$88	\$264	\$4,620
TURBEVILLE		\$0	\$0	\$0
UNINCORPORATED AREAS	0.016	\$32	\$96	\$1,680

CLARENDON COUNTY

COTTAGEVILLE		\$0	\$0	\$0
EDISTO BEACH	0.001	\$2	\$6	\$105
LODGE		\$0	\$0	\$0
SNOAKS		\$0	\$0	\$0
WALTERBORO	0.038	\$76	\$228	\$3,990
WILLIAMS		\$0	\$0	\$0
UNINCORPORATED AREAS	0.017	\$34	\$102	\$1,785

COLLETON COUNTY

DARLINGTON	0.026	\$52	\$156	\$2,730
HARTSVILLE	0.025	\$50	\$150	\$2,625
LAMAR		\$0	\$0	\$0
SOCIETY HILL	0.04	\$80	\$240	\$4,200
UNINCORPORATED AREAS	0.011	\$22	\$66	\$1,155

DARLINGTON COUNTY

DILLON	0.033	\$66	\$198	\$3,465
LAKE VIEW	0.023	\$46	\$138	\$2,415
LATTA	0.045	\$90	\$270	\$4,725

UNINCORPORATED AREAS	0.025	\$50	\$150	\$2,625
----------------------	-------	------	-------	---------

DILLON COUNTY

HARLEYVILLE	0.029	\$58	\$174	\$3,045
REEVESVILLE		\$0	\$0	\$0
RIDGEVILLE	0.04	\$80	\$240	\$4,200
ST. GEORGE	0.027	\$54	\$162	\$2,835
SUMMERVILLE	0.027	\$54	\$162	\$2,835
UNINCORPORATED AREAS	0.009	\$18	\$54	\$945

DORCHESTER COUNTY

EDGEFIELD	0.046	\$92	\$276	\$4,830
JOHNSTON	0.056	\$112	\$336	\$5,880
TRENTON	0.017	\$34	\$102	\$1,785
UNINCORPORATED AREAS	0.019	\$38	\$114	\$1,995

EDGEFIELD COUNTY

RIDGEWAY		\$0	\$0	\$0
WINNSBORO	0.073	\$146	\$438	\$7,665
UNINCORPORATED AREAS	0.007	\$14	\$42	\$735

FAIRFIELD COUNTY

COWARD	0.023	\$46	\$138	\$2,415
FLORENCE	0.03	\$60	\$180	\$3,150
JOHNSONVILLE	0.035	\$70	\$210	\$3,675
LAKE CITY	0.042	\$84	\$252	\$4,410
OLANTA	0.041	\$82	\$246	\$4,305
PAMPLICO		\$0	\$0	\$0
QUINBY	0.015	\$30	\$90	\$1,575
SCRANTON	0.023	\$46	\$138	\$2,415
TIMMONSVILLE	0.047	\$94	\$282	\$4,935
UNINCORPORATED AREAS	0.025	\$50	\$150	\$2,625

FLORENCE COUNTY

ANDREWS		\$0	\$0	\$0
GEORGETOWN	0.027	\$54	\$162	\$2,835
PAWLEYS ISLAND		\$0	\$0	\$0
UNINCORPORATED AREAS	0.013	\$26	\$78	\$1,365

GEORGETOWN COUNTY

CITY VIEW	0.083	\$166	\$498	\$8,715
FOUNTAIN INN	0.025	\$50	\$150	\$2,625
GREENVILLE	0.023	\$46	\$138	\$2,415
GREER	0.043	\$86	\$258	\$4,515
MAULDIN	0.017	\$34	\$102	\$1,785
SIMPSONVILLE	0.036	\$72	\$216	\$3,780
TRAVERS REST	0.026	\$52	\$156	\$2,730
WOODSIDE		\$0	\$0	\$0

UNINCORPORATED AREAS	0.007	\$14	\$42	\$735
----------------------	-------	------	------	-------

GREENVILLE COUNTY

GREENWOOD	0.018	\$36	\$108	\$1,890
HODGES		\$0	\$0	\$0
NINETY SIX	0.041	\$82	\$246	\$4,305
TROY	0.066	\$132	\$396	\$6,930
WARE SHOALS	0.015	\$30	\$90	\$1,575
UNINCORPORATED AREAS	0.007	\$14	\$42	\$735

GREENWOOD COUNTY

BRUNSON	0.033	\$66	\$198	\$3,465
ESTILL	0.026	\$52	\$156	\$2,730
FURMAN		\$0	\$0	\$0
GIFFORD		\$0	\$0	\$0
HAMPTON	0.015	\$30	\$90	\$1,575
LURAY	0.031	\$62	\$186	\$3,255
SCOTIA		\$0	\$0	\$0
VARNVILLE	0.026	\$52	\$156	\$2,730
YEMASSEE	0.019	\$38	\$114	\$1,995
UNINCORPORATED AREAS	0.021	\$42	\$126	\$2,205

HAMPTON COUNTY

ATLANTIC BEACH	0.019	\$38	\$114	\$1,995
AYNOR	0.057	\$114	\$342	\$5,985
BRIARCLIFFE ACRES	0.01	\$20	\$60	\$1,050
CONWAY	0.054	\$108	\$324	\$5,670
LORIS	0.049	\$98	\$294	\$5,145
MYRTLE BEACH	0.013	\$26	\$78	\$1,365
NORTH MYRTLE BEACH	0.004	\$8	\$24	\$420
SURFSIDE BEACH	0.01	\$20	\$60	\$1,050
UNINCORPORATED AREAS	0.009	\$18	\$54	\$945

HORRY COUNTY

HARDEEVILLE	0.054	\$108	\$324	\$5,670
RIDGELAND	0.08	\$160	\$480	\$8,400
UNINCORPORATED AREAS	0.03	\$60	\$180	\$3,150

JASPER COUNTY

BETHUNE	0.062	\$124	\$372	\$6,510
CAMDEN	0.053	\$106	\$318	\$5,565
ELGIN	0.03	\$60	\$180	\$3,150
UNINCORPORATED AREAS	0.016	\$32	\$96	\$1,680

KERSHAW COUNTY

HEATH SPRINGS	0.092	\$184	\$552	\$9,660
KERSHAW	0.035	\$70	\$210	\$3,675
LANCASTER	0.028	\$56	\$168	\$2,940

UNINCORPORATED AREAS	0.017	\$34	\$102	\$1,785
----------------------	-------	------	-------	---------

LANCASTER COUNTY

CLINTON	0.027	\$54	\$162	\$2,835
CROSS HILL	0.013	\$26	\$78	\$1,365
GRAY COURT	0.075	\$150	\$450	\$7,875
LAURENS	0.023	\$46	\$138	\$2,415
WATERLOO		\$0	\$0	\$0
UNINCORPORATED AREAS	0.009	\$18	\$54	\$945

LAURENS COUNTY

BISHOPVILLE	0.047	\$94	\$282	\$4,935
LYNCHBURG	0.075	\$150	\$450	\$7,875
UNINCORPORATED AREAS	0.035	\$70	\$210	\$3,675

LEE COUNTY

BATESBURG	0.041	\$82	\$246	\$4,305
CAYCE	0.024	\$48	\$144	\$2,520
CHAPIN	0.012	\$24	\$72	\$1,260
GASTON		\$0	\$0	\$0
GILBERT	0.008	\$16	\$48	\$840
IRMO	0.006	\$12	\$36	\$630
LEESVILLE	0.057	\$114	\$342	\$5,985
LEXINGTON	0.021	\$42	\$126	\$2,205
PELION		\$0	\$0	\$0
PINE RIDGE		\$0	\$0	\$0
SOUTH CONGAREE		\$0	\$0	\$0
SPRINGDALE		\$0	\$0	\$0
SUMMIT		\$0	\$0	\$0
SWANSEA	0.061	\$122	\$366	\$6,405
WEST COLUMBIA	0.031	\$62	\$186	\$3,255
UNINCORPORATED AREAS	0.004	\$8	\$24	\$420

LEXINGTON COUNTY

MCCORMICK	0.085	\$170	\$510	\$8,925
MT. CARMEL		\$0	\$0	\$0
PARKSVILLE		\$0	\$0	\$0
PLUM BRANCH	0.016	\$32	\$96	\$1,680
UNINCORPORATED AREAS	0.066	\$132	\$396	\$6,930

MCCORMICK COUNTY

MARION	0.019	\$38	\$114	\$1,995
MULLINS	0.018	\$36	\$108	\$1,890
NICHOLS	0.012	\$24	\$72	\$1,260
SELLERS	0.033	\$66	\$198	\$3,465
UNINCORPORATED AREAS	0.019	\$38	\$114	\$1,995

MARION COUNTY

BENNETTSVILLE	0.035	\$70	\$210	\$3,675
BLENHEIM	0.06	\$120	\$360	\$6,300
CLIO	0.07	\$140	\$420	\$7,350
MCCOLL	0.066	\$132	\$396	\$6,930
TATUM		\$0	\$0	\$0
UNINCORPORATED AREAS	0.013	\$26	\$78	\$1,365

MARLBORO COUNTY

CHAPPELLS	0.016	\$32	\$96	\$1,680
LITTLE MOUNTAIN	0.032	\$64	\$192	\$3,360
NEWBERRY		\$0	\$0	\$0
PEAK	0.006	\$12	\$36	\$630
POMARIA	0.025	\$50	\$150	\$2,625
PROSPERITY		\$0	\$0	\$0
SILVERSTREET		\$0	\$0	\$0
WHITMIRE	0.039	\$78	\$234	\$4,095
UNINCORPORATED AREAS	0.02	\$40	\$120	\$2,100

NEWBERRY COUNTY

SALEM		\$0	\$0	\$0
SENECA	0.031	\$62	\$186	\$3,255
WALHALLA	0.022	\$44	\$132	\$2,310
WESTMINSTER	0.027	\$54	\$162	\$2,835
WEST UNION	0.016	\$32	\$96	\$1,680
UNINCORPORATED AREAS	0.007	\$14	\$42	\$735

OCONEE COUNTY

BOWMAN	0.06	\$120	\$360	\$6,300
BRANCHVILLE	0.036	\$72	\$216	\$3,780
COPE	0.015	\$30	\$90	\$1,575
CORDOVA	0.119	\$238	\$714	\$12,495
ELLOREE	0.019	\$38	\$114	\$1,995
EUTAWVILLE	0.055	\$110	\$330	\$5,775
HOLLY HILL	0.046	\$92	\$276	\$4,830
LIVINGSTON		\$0	\$0	\$0
NEESES	0.017	\$34	\$102	\$1,785
NORTH	0.046	\$92	\$276	\$4,830
NORWAY	0.036	\$72	\$216	\$3,780
ORANGEBURG	0.032	\$64	\$192	\$3,360
ROWESVILLE	0.015	\$30	\$90	\$1,575
SANTEE	0.018	\$36	\$108	\$1,890
SPRINGFIELD	0.029	\$58	\$174	\$3,045
VANCE	0.025	\$50	\$150	\$2,625
WOODFORD	0.015	\$30	\$90	\$1,575
UNINCORPORATED AREAS	0.019	\$38	\$114	\$1,995

ORANGEBURG COUNTY

CENTRAL	0.016	\$32	\$96	\$1,680
CLEMSON	0.012	\$24	\$72	\$1,260
EASLEY	0.017	\$34	\$102	\$1,785
LIBERTY	0.018	\$36	\$108	\$1,890
NORRIS	0.032	\$64	\$192	\$3,360

PICKENS	0.028	\$56	\$168	\$2,940
SIX MILE	0.026	\$52	\$156	\$2,730
UNINCORPORATED AREAS	0.013	\$26	\$78	\$1,365

PICKENS COUNTY

ARCADIA LAKES		\$0	\$0	\$0
BLYTHEWOOD	0.004	\$8	\$24	\$420
COLUMBIA	0.037	\$74	\$222	\$3,885
EASTOVER	0.085	\$170	\$510	\$8,925
FOREST ACRES	0.025	\$50	\$150	\$2,625
UNINCORPORATED AREAS	0.005	\$10	\$30	\$525

RICHLAND COUNTY

RIDGE SPRING	0.077	\$154	\$462	\$8,085
SALUDA	0.068	\$136	\$408	\$7,140
WARD		\$0	\$0	\$0
UNINCORPORATED AREAS	0.027	\$54	\$162	\$2,835

SALUDA COUNTY

CAMPOBELLO	0.064	\$128	\$384	\$6,720
CENTRAL PACOLET		\$0	\$0	\$0
CHESNEE	0.048	\$96	\$288	\$5,040
COMPENS	0.043	\$86	\$258	\$4,515
DUNCAN	0.053	\$106	\$318	\$5,565
INMAN	0.054	\$108	\$324	\$5,670
LANDRUM	0.062	\$124	\$372	\$6,510
LYMAN	0.031	\$62	\$186	\$3,255
PACOLET	0.069	\$138	\$414	\$7,245
PACOLET MILLS	0.101	\$202	\$606	\$10,605
SPARTANBURG	0.038	\$76	\$228	\$3,990
WELLFORD	0.022	\$44	\$132	\$2,310
WOODRUFF		\$0	\$0	\$0
UNINCORPORATED AREAS	0.017	\$34	\$102	\$1,785

SPARTANBURG COUNTY

MAYESVILLE	0.016	\$32	\$96	\$1,680
PINEWOOD	0.048	\$96	\$288	\$5,040
SUMTER	0.027	\$54	\$162	\$2,835
UNINCORPORATED AREAS	0.003	\$6	\$18	\$315

SUMTER COUNTY

CARLISLE	0.032	\$64	\$192	\$3,360
JONESVILLE	0.05	\$100	\$300	\$5,250
LOCKHART		\$0	\$0	\$0
UNION	0.026	\$52	\$156	\$2,730
UNINCORPORATED AREAS	0.012	\$24	\$72	\$1,260

UNION COUNTY

GREELEYVILLE		\$0	\$0	\$0
HEMINGWAY	0.022	\$44	\$132	\$2,310
KINGSTREE	0.041	\$82	\$246	\$4,305
LANE	0.03	\$60	\$180	\$3,150
STUCKEY		\$0	\$0	\$0
UNINCORPORATED AREAS	0.02	\$40	\$120	\$2,100

WILLIAMSBURG COUNTY

CLOVER		\$0	\$0	\$0
FORT HILL	0.021	\$42	\$126	\$2,205
HICKORY GROVE	0.021	\$42	\$126	\$2,205
MCCONNELLS		\$0	\$0	\$0
ROCK HILL	0.022	\$44	\$132	\$2,310
SHARON	0.042	\$84	\$252	\$4,410
SMYRNA		\$0	\$0	\$0
TEGA CAY	0.011	\$22	\$66	\$1,155
YORK	0.017	\$34	\$102	\$1,785
UNINCORPORATED AREAS	0.012	\$24	\$72	\$1,260

YORK COUNTY

MUNICIPAL TOTAL
COUNTY TOTAL

STATE TOTAL

SCTC:FAR:045:COMPARE:04/21/89

Table 4

COUNTY	GROSS SALES TAX COLLECTED	PERCENT TAX COLLECTED	STATE CALCULATION TAX COLLECTED	GIVING CTY	COLLECTIONS ROLLBACK FUND	NET REVENUE	CALCULATION RECEIVE CTY	SUPPLEMENTAL ROLLBACK FUND	TOTAL SUPPLEMENTAL ROLLBACK FUND	NET REVENUE DISTRIBUTED	1987 POPULATION	PERCENT POPULATION	
(A) ABBEVILLE	\$754,559	0.27%	\$0		\$377,280	\$377,280	\$745,441	\$372,721	\$750,000	\$372,721	23,000	0.67%	
ALLEDALE	\$593,662	0.21%	\$0		\$296,831	\$296,831	\$906,338	\$453,169	\$750,000	\$453,169	11,000	0.32%	
BAMBERG	\$800,005	0.29%	\$0		\$400,003	\$400,003	\$699,995	\$349,998	\$750,000	\$349,998	18,000	0.52%	
BARNWELL	\$874,804	0.31%	\$0		\$437,402	\$437,402	\$625,196	\$312,598	\$750,000	\$312,598	21,000	0.61%	
CALHOUN	\$563,937	0.20%	\$0		\$281,969	\$281,969	\$936,063	\$468,032	\$750,000	\$468,032	12,000	0.35%	
CHESTER	\$1,297,628	0.46%	\$0		\$648,814	\$648,814	\$202,372	\$101,186	\$750,000	\$101,186	31,000	0.90%	
CLARENDON	\$1,262,278	0.45%	\$0		\$631,139	\$631,139	\$237,722	\$118,861	\$750,000	\$118,861	29,000	0.84%	
EDGEFIELD	\$1,285,660	0.46%	\$0		\$642,830	\$642,830	\$214,340	\$107,170	\$750,000	\$107,170	19,000	0.55%	
FAIRFIELD	\$749,959	0.27%	\$0		\$374,980	\$374,980	\$750,041	\$375,021	\$750,000	\$375,021	21,000	0.61%	
HAMPTON	\$1,261,129	0.45%	\$0		\$630,565	\$630,565	\$238,871	\$119,436	\$750,000	\$119,436	19,000	0.55%	
JASPER	\$1,197,092	0.43%	\$0		\$598,546	\$598,546	\$302,908	\$151,454	\$750,000	\$151,454	15,000	0.44%	
LEE	\$609,292	0.22%	\$0		\$304,646	\$304,646	\$890,708	\$445,354	\$750,000	\$445,354	19,000	0.55%	
MARLBORO	\$1,023,247	0.37%	\$0		\$511,624	\$511,624	\$476,753	\$238,377	\$750,000	\$238,377	32,000	0.93%	
MCCORMICK	\$296,013	0.11%	\$0		\$148,007	\$148,007	\$1,203,987	\$601,994	\$750,000	\$601,994	7,000	0.20%	
SALUDA	\$637,640	0.23%	\$0		\$318,820	\$318,820	\$862,360	\$431,180	\$750,000	\$431,180	17,000	0.50%	
UNION	\$1,055,315	0.38%	\$0		\$527,658	\$527,658	\$444,685	\$222,343	\$750,000	\$222,343	31,000	0.90%	
TOTAL	\$14,262,220	5.10%			\$7,131,110	\$7,131,110	\$9,737,780	\$4,868,890	\$12,000,000	\$4,868,890	325,000	9.46%	
(B) AIKEN	\$6,628,114	2.37%	\$298,265		\$3,164,924	\$3,164,924	\$0	\$0	\$3,164,924	\$0	\$6,329,849	119,000	3.47%
ANDERSON	\$9,873,236	3.53%	\$444,296		\$4,714,470	\$4,714,470	\$0	\$0	\$4,714,470	\$0	\$9,428,940	11,000	0.32%
BEAUFORT	\$7,041,791	2.52%	\$316,881		\$3,362,455	\$3,362,455	\$0	\$0	\$3,362,455	\$0	\$6,724,910	91,000	2.65%
CHARLESTON	\$37,757,962	13.50%	\$1,699,108		\$18,029,427	\$18,029,427	\$0	\$0	\$18,029,427	\$0	\$36,058,854	294,000	8.56%
FLORENCE	\$12,329,881	4.41%	\$554,845		\$5,887,518	\$5,887,518	\$0	\$0	\$5,887,518	\$0	\$11,775,036	117,000	3.41%
GREENVILLE	\$31,937,860	11.42%	\$1,437,204		\$15,250,328	\$15,250,328	\$0	\$0	\$15,250,328	\$0	\$30,500,656	308,000	8.97%
HORRY	\$18,404,617	6.58%	\$828,208		\$8,788,205	\$8,788,205	\$0	\$0	\$8,788,205	\$0	\$17,576,409	136,000	3.96%
LEXINGTON	\$12,769,200	4.56%	\$574,614		\$6,097,293	\$6,097,293	\$0	\$0	\$6,097,293	\$0	\$12,194,586	166,000	4.83%
ORANGEBURG	\$6,832,181	2.44%	\$307,448		\$3,262,366	\$3,262,366	\$0	\$0	\$3,262,366	\$0	\$6,524,733	88,000	2.56%
RICHLAND	\$36,898,416	13.19%	\$1,660,429		\$17,618,994	\$17,618,994	\$0	\$0	\$17,618,994	\$0	\$35,237,987	284,000	8.27%
SPARTANBURG	\$20,691,948	7.40%	\$931,138		\$9,880,405	\$9,880,405	\$0	\$0	\$9,880,405	\$0	\$19,760,810	213,000	6.20%
SUMTER	\$7,151,146	2.56%	\$321,802		\$3,414,672	\$3,414,672	\$0	\$0	\$3,414,672	\$0	\$6,829,344	97,000	2.82%
YORK	\$8,242,280	2.95%	\$370,903		\$3,935,689	\$3,935,689	\$0	\$0	\$3,935,689	\$0	\$7,871,377	122,000	3.55%
TOTAL	\$216,558,632	77.41%	\$9,745,138		\$103,406,747	\$103,406,747	\$0	\$0	\$103,406,747	\$0	\$206,813,494	2,046,000	59.58%
(C) BERKELEY	\$3,798,026	1.36%	\$0		\$1,899,013	\$1,899,013	\$0	\$0	\$1,899,013	\$0	\$3,798,026	128,000	3.73%
CHEROKEE	\$2,293,439	0.82%	\$0		\$1,146,720	\$1,146,720	\$0	\$0	\$1,146,720	\$0	\$2,293,439	42,000	1.22%
CHESTERFIELD	\$1,655,665	0.59%	\$0		\$827,833	\$827,833	\$0	\$0	\$827,833	\$0	\$1,655,665	39,000	1.14%
COLLETON	\$2,169,956	0.78%	\$0		\$1,084,978	\$1,084,978	\$0	\$0	\$1,084,978	\$0	\$2,169,956	35,000	1.02%
DARLINGTON	\$3,802,065	1.36%	\$0		\$1,901,033	\$1,901,033	\$0	\$0	\$1,901,033	\$0	\$3,802,065	65,000	1.89%
DILLON	\$1,609,847	0.58%	\$0		\$804,924	\$804,924	\$0	\$0	\$804,924	\$0	\$1,609,847	33,000	0.96%
DORCHESTER	\$3,902,568	1.40%	\$0		\$1,951,284	\$1,951,284	\$0	\$0	\$1,951,284	\$0	\$3,902,568	79,000	2.30%
GEORGETOWN	\$3,602,721	1.29%	\$0		\$1,801,361	\$1,801,361	\$0	\$0	\$1,801,361	\$0	\$3,602,721	48,000	1.40%
GREENWOOD	\$3,964,325	1.42%	\$0		\$1,982,163	\$1,982,163	\$0	\$0	\$1,982,163	\$0	\$3,964,325	61,000	1.78%
KERSHAW	\$4,022,710	1.44%	\$0		\$2,011,355	\$2,011,355	\$0	\$0	\$2,011,355	\$0	\$4,022,710	43,000	1.25%
LANCASTER	\$2,671,317	0.95%	\$0		\$1,335,659	\$1,335,659	\$0	\$0	\$1,335,659	\$0	\$2,671,317	56,000	1.63%
LAURENS	\$2,393,410	0.86%	\$0		\$1,196,705	\$1,196,705	\$0	\$0	\$1,196,705	\$0	\$2,393,410	54,000	1.57%
MARION	\$1,674,947	0.60%	\$0		\$837,474	\$837,474	\$0	\$0	\$837,474	\$0	\$1,674,947	35,000	1.02%
NEWBERRY	\$2,612,594	0.93%	\$0		\$1,306,297	\$1,306,297	\$0	\$0	\$1,306,297	\$0	\$2,612,594	32,000	0.93%
OCONEE	\$2,583,222	0.92%	\$0		\$1,291,611	\$1,291,611	\$0	\$0	\$1,291,611	\$0	\$2,583,222	53,000	1.54%
PICKENS	\$4,236,920	1.51%	\$0		\$2,118,460	\$2,118,460	\$0	\$0	\$2,118,460	\$0	\$4,236,920	87,000	2.53%
WILLIAMSBURG	\$1,935,418	0.69%	\$0		\$967,709	\$967,709	\$0	\$0	\$967,709	\$0	\$1,935,418	39,000	1.14%
TOTAL	\$48,929,150	17.49%	\$0		\$24,464,575	\$24,464,575	\$0	\$0	\$24,464,575	\$0	\$48,929,150	929,000	27.05%
TOTAL	\$279,750,002	100.00%	\$9,745,138		\$135,002,432	\$135,002,432	\$9,737,780	\$4,868,890	\$139,871,322	\$4,868,890	\$279,742,644	3,434,000	100.00%

(A)-Counties receiving supplemental funds; (B)-Counties contributing to supplemental fund; (C)-Neutral counties