

**SOUTH CAROLINA  
DEPARTMENT  
OF REVENUE**

**ANNUAL  
REPORT**

**2005—2006**

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GOVERNOR**

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## Major Achievements

During FY 05–06, former Director Burnet R. Maybank, III resigned and Ray N. Stevens was appointed to the post beginning January 2006. During this transition, the Department of Revenue also completed its final year of progress under its current strategic plan. As the strategic plan is the guiding document for the agency, the commitment of the new director was critical in developing the next phase of the strategic plan and annual business plan. Director Stevens wholeheartedly embraced the strategic planning process and subsequent activity and communication to all employees of the new plan effective July 1, 2006. The plan enables us to maintain focus on our major goals and objectives.

This year, we marked a major change in operations by moving our processing and file room personnel and functions from the Columbia Mills Building to Market Pointe. Our annual customer satisfaction survey returned a 95.9 percent satisfaction level for the amount of time it took to receive a state income tax refund check. This statistic is remarkable in any year, but particularly significant under these circumstances.

A partnership between the Department of Revenue, Department of Transportation and some private sector businesses was created for the purpose of processing all motor fuel tax returns. The Motor Fuel Electronic Data Interchange (EDI) is saving time and money for the agencies, businesses and taxpayers.

South Carolina was one of two states receiving the Federation of Tax Administrator's (FTA) Certificate of Excellence Award for being the closest to achieving their 11 goals of being "Partner for the efficient and effective reporting and remittance of Motor Fuel taxes." One of our motor fuel auditors serves as the national chair of the FTA motor fuel tax section to oversee the program designed to help states coordinate their motor fuel tax collection efforts.

Key strategic objectives and accomplishments:

**Individual Non-filers:** The Filing Enforcement Section continues to issue notices based on taxpayers identified as non-filers by the Data Warehouse. The section has issued 61,697 notices to possible non-filers, with \$11,190,173.86 million collected.

**Use Tax Non-filers:** We continue to exchange information with other Southeastern Association of Tax Administrators (SEATA) states on a monthly basis. Collections totaled \$10,964 with 41 assessments issued. We are also continuing to identify possible use tax non-filers through the U.S. Customs project. We have issued seven assessments and collected \$5,864. Our project of obtaining furniture delivery information from transportation companies in North Carolina continues. We have issued 1,385 assessments and collected \$694,991.

**Nexus/Discovery:** The Nexus/Discovery section registered 261 taxpayers and collected \$11,315,135.14. This collection total represents a new record for the Nexus/Discovery section. Nexus questionnaires were sent to 796 potential nexus cases.

**Drive the state's one-stop registration project - South Carolina Business One Stop (SCBOS):** Our partners in this project are the SC Secretary of State, Employment Security Commission, Department of Health and Environmental Control, and Department of Labor, Licensing, and Regulation and others. Our enterprise initiative, South Carolina Business One Stop (SCBOS), resulted in the following key statistics:

- 92 percent participation from all US States for businesses primarily domiciled in those US States and trying to establish a business in South Carolina. There is similar participation among businesses domiciled in four other countries.
- Average of 751 visits to the SCBOS website per day
- 52,342 - registered users
- 19,284 – licenses, permits and registrations approved
- 6,139 - businesses approved
- 846 existing businesses were added since January when this function went live
- \$73,445 in licenses, permits and registration payments

During the year, SCBOS received the following awards:

- March 15, 2006, Federation of Tax Administrators (FTA) Annual National Taxpayer Service and Education award.
- March 22, 2006, The Ash Institute for Democratic Governance and Innovation at Harvard University's John F. Kennedy School of Government Top 50 Government Innovations award for 2006.
- November 2005, Network World magazine 2005 Top 50 Enterprise All-Star award winner.
- South Carolina chapter of Government Management Information Sciences (SC - GMIS) 2005 "Elite Achievers" Award.

**Develop a systematic stakeholder feedback system:** In keeping with our focus on industry specific training, a Sales and Use Tax Seminar was held on November 30, 2005 for educational institutions. Approximately 123 taxpayers attended. We held an Agricultural Tax Seminar on February 9, 2006, with approximately 39 people in attendance. We partnered with the Department of Agriculture for this first seminar focusing on the agriculture industry. We also held a Sales & Use Tax Seminar for Manufacturing on March 9 with approximately 70 people in attendance. On March 30, 2006 we held two workshops in Winnsboro for the new Fairfield County one percent Local Option Sales Tax. There was a total attendance of 17. On April 27, 2006 four speakers from DOR spoke at a Central Chapter SCACPA Seminar on topics such as Electronic Services, SCBOS, and Nexus. A Sales and Use Tax Seminar for Retailers was held on May 18, 2006 with 72 taxpayers and staff in attendance.

We coordinated four workshops for the second quarter to educate taxpayers on the new Alcoholic Liquor by the Drink Tax. Workshops were held in Columbia, Charleston, Greenville, and Myrtle Beach with a total attendance of 298 taxpayers.

We continued to work with Clemson University in preparation for the Clemson Tax Schools. These tax schools were held at locations throughout the state during the second quarter with a total attendance of 904.

Free monthly workshops for both Sales Tax Forms and Withholding Tax Forms were offered. At the end of June 2006, we had 601 participants register for the Sales Tax Forms Workshops and 283 for the Withholding Tax Forms Workshops.

**Upgrade our Technology Infrastructure:** The South Carolina Integrated Tax System (SCITS) project is a multi-year project that will be built on a commercially available, fully standard relational database, and will provide both DOR employees and taxpayers with a holistic, fully integrated view of the taxpayer account. SCITS will provide information and services on a 24/7 basis, and provide real-time, “once and done” processing wherever possible. Related DOR technologies, such as web access, document imaging and storage, and the Data Warehouse with its analytic capabilities will be fully integrated with SCITS.

**Governmental Enterprise Accounts Receivable Collections (GEAR):** Currently we have 59 entities participating in GEAR. GEAR collections for FY 05-06 amounted to \$3,259,851.98 and GEAR payments through Debt Setoff were \$4,551,525.13.

Our debt set-off program continues to be an excellent collection tool for those entities who wish to participate in the program.

**Obtain an Integrated Financial System:** The CIO office continues to work with the new integrator to implement the SAP system at the central agencies (Comptroller General and Treasurer). Also, the project team is updating the overall statewide rollout schedule. DOR has updated the travel system and the federal per diem exception form system.

**Workforce Planning:** With 55 TERI employees leaving the agency by June of 2006, we have focused on knowledge transfer and have conducted job analyses with 14 TERI employees to capture the duties, tasks and knowledge.

A job analysis process was completed with the majority of job families throughout the agency, documenting their duties, tasks, knowledge, skills, equipment, supplies, future issues and concerns.

**Electronic Workforce Learning and Performance:** We implemented the tax type web pages with the goal to provide access to information within three clicks or less. Upon implementation of the tax type web pages, a new WEB (Web Enhancement Board) was formed to continually enhance our website for taxpayers and employees.

We continue to assess the need for electronic learning modules (e-modules). An e-learning quiz was developed and published on Rev'n U for use in a Computer Assisted Audit course. An on-line interactive individual income tax notice was developed. The goal was to help taxpayers understand a proposed notice of assessment. A main Help page was created for access by taxpayers in addition to the Help pages for each tax type. A SCnetFile e-module was created to provide answers to Frequently Asked Questions for that program. A Liquor by the Drink tutorial was also developed for employees and taxpayers to help them understand the new law.

**Tax systems:** We continue to offer Introduction to SCATS (South Carolina Automated Tax Systems) training for new employees. Updates to the current SCATS manual has begun, as well as a SCATS e-module being created to be used in lieu of taking the class in a classroom setting. Development of Basic, Intermediate and Advanced ARMS (Automated Receivables Management System) training was finished and a pilot session was attended by 14 employees. An e-learning module for Electronic Services on E-filing was also developed this year.

Tax law employee education: We continue to provide a wide variety of tax law training to our employees. Topics include:

- Sales & Use tax on the medical profession
- Corporate License Fees
- Withholding Tax Forms Workshops
- Liquor by the Drink
- Individual Income Tax
- Basic Property Tax
- Legislative Updates.

**Employee satisfaction and recognition:** We continue to hold Director's lunches for recognizing groups and individuals for outstanding organizational contributions. Since the beginning of FY 05 – 06, 15 lunches with 175 employees recognized have been held.

We had the Director's Shining STAR parking space filled each week this fiscal year with those employees who have been nominated that demonstrate exceptional work.

With the appointment of our new Director in January, "Meet the Director" pizza lunches were held for all employees to meet and greet the new Director and for him to meet the employees.

Employee Appreciation Day was held May 3, 2006. A barbeque sandwich lunch was served, DOR prizes awarded, a "DOR Idol" contest was held and nineteen service awards were presented.

**Leadership development:** The Leadership for Results class of 2005 graduated 37 participants in January. The major objective of this program is to create leaders at all levels of the organization. The Leadership for Results class of 2006 started in January with 44 participants from across the agency.

In addition, six new supervisors have completed the Associate Public Management Program offered by the Budget & Control Board's Office of Human Resources. A contingent of six new Certified Public Manager candidates began the 18 month program also offered by OHR. Seven employees completed the program in April of 2006 bringing our total graduates to 19. We also have one participant in the Executive Institute this year. Seven of our human resource staff are enrolled in the new Human Resource Professional Development program developed by OHR. One of our participants completed the program in May 2006. This program requires participants to take over 50 hours of training designed to enhance their knowledge of state government HR issues.

A website was designed on our intranet, Dragnet, strictly for Supervisors/Managers. The site includes direct links to HR related policies, forms, tutorials and other helpful information. It is designed to make finding frequently used information easier to access. Response from supervisors has been very positive.

Two courses have been conducted in the HR training series. The State Ethics Commission conducted their Ethics for Public Officials course which was attended by 16 employees. A course on Managing Employee Performance was also held with 12 supervisors in attendance. To help our employees improve their writing skills, the agency provided a Business Grammar class conducted by Midlands Technical College. A total of 25 employees attended.

## Taxpayers' Bill of Rights

The Taxpayers' Bill of Rights gives the taxpayer certain rights when dealing with the South Carolina Department of Revenue.

### **A taxpayer has the right to:**

- Apply for relief or assistance from the Taxpayers' Rights Advocate within the South Carolina Department of Revenue. The Taxpayers' Rights Advocate is responsible for the resolution of taxpayer complaints and problems. Under certain conditions, the advocate may postpone until resolution any actions determined to cause you irreparable loss.
- Request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- Prompt, courteous service from DOR employees in all dealings with the Department of Revenue.
- Request and receive written information guides, which explain in simple and non-technical language the appeal procedures and your remedies as a taxpayer.
- Receive notices that contain a description of the basis for and identification of amounts of any tax, interest and penalties due.

For additional information about the Taxpayers' Bill of Rights, contact the Taxpayers' Rights Advocate:

Phone: (803) 898-5444

Mail: Taxpayers' Rights Advocate  
SC Department of Revenue  
PO Box 125  
Columbia, SC 29214

## Taxpayer Service Centers

The South Carolina Department of Revenue is ready to assist you at six locations around the state. You will find the address and telephone numbers for each location listed below.

- Charleston Service Center:** 3 Southpark Circle  
Suite 202  
Charleston, S.C. 29407  
Phone: 843-852-3600  
Fax: 843-556-1780
- Columbia Main Office:** 301 Gervais Street  
P.O. Box 125  
Columbia, S.C. 29214  
Phone: 803-898-5000  
Fax: 803-898-5822
- Florence Service Center:** 1452 West Evans Street  
P.O. Box 5418  
Florence, S.C. 29502  
Phone: 843-661-4850  
Fax: 843-662-4876
- Greenville Service Center:** 211 Century Drive  
Suite 210-B  
Greenville, S.C. 29607  
Phone: 864-241-1200  
Fax: 864-232-5008
- Myrtle Beach Service Center:** 1330 Howard Parkway  
P.O. Box 30427  
Myrtle Beach, S.C. 29588  
Phone: 843-839-2960  
Fax: 843-839-2964
- Rock Hill Service Center:** 454 South Anderson Road  
Business and Technology Center  
Suite 202  
P.O. Box 12099  
Rock Hill, S.C. 29731  
Phone: 803-324-7641  
Fax: 803-324-8289

## Additional DOR Locations

Other locations where you can meet in person with a DOR representative:

### **AIKEN**

County Council Bldg  
736 Richland Ave West  
Thursdays Only  
9:00 am - 1:00 pm  
803-649-9920

### **ANDERSON**

107 South Main St.  
Room 111  
Mondays Only  
8:30 am – 12:00 pm and  
1:00 pm – 5:00 pm  
864-260-4347

### **BARNWELL**

Barnwell County Annex  
Building  
1<sup>st</sup> and 3<sup>rd</sup> Monday of  
each month  
8:30 am – 12:30 pm  
803-541-1031

### **BENNETTSVILLE**

SC Dept. of Motor  
Vehicles  
Hwy 9 West  
2nd Thursday of month  
9:30 am – 12:00 pm  
843-454-9272

### **CAMDEN**

Kershaw County Admin.  
Building Room 190  
515 Walnut Street  
2nd Wednesday of month  
9:00 am - 12:00 pm  
803-425-1500

### **CHESTER**

Chester County  
Courthouse (basement)  
140 Main Street  
2<sup>nd</sup> Thursday of month  
9:00 am – 12:00 pm  
803-581-6268

### **DILLON**

Disaster Preparedness  
205 West Howard Street  
2nd Wednesday of month  
9:00 am – 12:00 pm  
843-774-1414

### **GAFFNEY**

Cherokee County  
Administration Building  
210 N. Limestone Street  
2nd Tuesday of month  
9:00 am – 12:00 pm  
864-487-2766

### **GEORGETOWN**

County Courthouse  
County Delegations  
Office  
715 Prince Street  
Mondays  
9:00 am – 12:00 pm  
843-546-2043

### **GREENWOOD**

233 Park Plaza – Next to  
Greenwood Courthouse  
Thursdays Only  
9:00 am – 12:00 pm  
864-943-1545

### **KINGSTREE**

County Courthouse, 2nd  
floor Break Room  
2<sup>nd</sup> Wednesday of month  
8:00 am – 12:00 pm  
(843) 355-9321

### **LANCASTER**

Clemson Ext. Building

107 S. French Street  
Lancaster, SC 29720  
Tuesday Only  
8:30 am- 12:00 pm  
803-283-2169

### **LAURENS**

Laurens County Judicial  
& Services Complex  
100 Hillcrest Square  
2<sup>nd</sup> Tuesday of month  
1:00 pm – 4:30 pm  
864-270-6294

### **MCCORMICK**

McCormick County  
Courthouse  
Tuesdays Only  
8:30 am – 1:00 pm  
864-465-2195 ext. 2931

### **ORANGEBURG**

Orangeburg County  
Annex Building  
Wednesdays  
8:30 am – 1:00 pm  
803-533-5885

### **SUMTER**

115 Harvin St., Rm. 609  
2nd Wednesday of month  
9:00 am – 12:00 pm  
803-773-7812

### **UNION**

Old Jail Building  
210 West Main Street  
2<sup>nd</sup> Wednesday of month  
1:00 pm – 4:30 pm  
864-270-6294

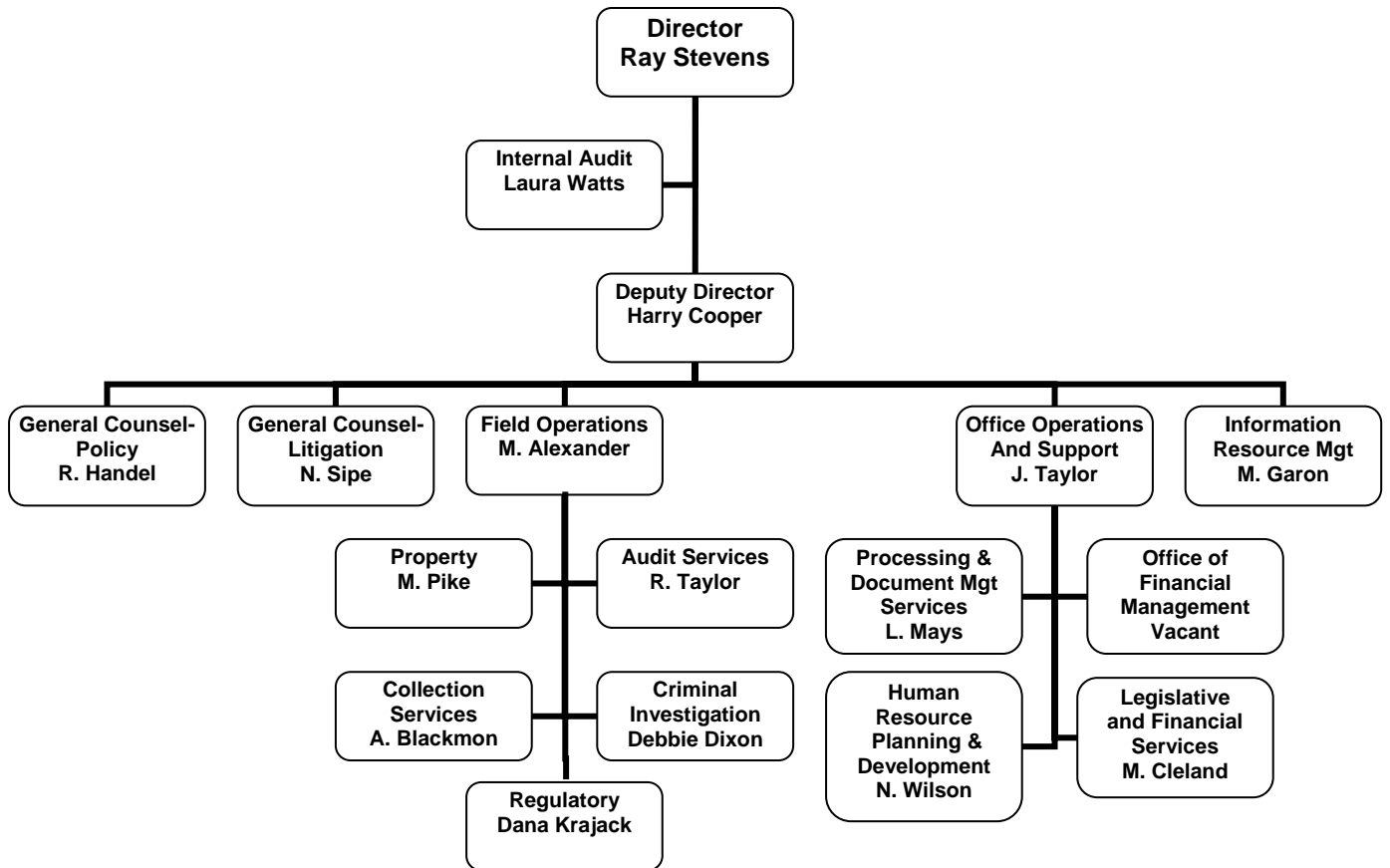
### **WALHALLA**

60 Short Street  
Mondays Only  
8:30 am – 12:00 pm  
864-638-4238

## Mission and DOR Administration

The mission of the South Carolina Department of Revenue is to administer the revenue and regulatory laws of this state in a manner deserving the highest degree of public confidence in our integrity, effectiveness and fairness. To accomplish this mission, the South Carolina Department of Revenue will:

- Administer revenue and regulatory laws in a fair and impartial manner;
- Collect the revenue due the state;
- Ensure a professionally trained staff of employees;
- Continually improve the quality of services and products; and,
- Provide guidance to foster compliance with revenue and regulatory laws.



# DOR Responsibilities

## *EXECUTIVE DIVISION*

### **Office of Director**

- Serves the Governor as a member of the Cabinet
- Oversees all day-to-day operations of the Department of Revenue, providing guidance, setting policy, and determining priorities
- Ex-officio member of the Board of Economic Advisors
- Member of the Coordinating Council for Economic Development
- Member of the Enterprise Zone Subcommittee

### **Internal Audit Section**

- Performs financial and operational audits of Department of Revenue divisions and departments at appropriate intervals
- Performs other special reviews and investigations
- Performs continuous review of electronic data processing activities and operations

### **Deputy Director**

- Oversees agency policies, functions, and operations. Organizes plans, executes, and evaluates the administration of taxes, exemptions, bingo laws, alcoholic beverage control, manufacturer's property valuation, county property tax equalization, and enterprise government initiatives (debt collection, statewide registration, and remittance processing.)
- Leads and coaches Department's senior administrators and management. Promotes accountability among staff for agency functioning
- Strengthens and forges relationships with external stakeholders and partners. Drives processes, legislation, and inter-departmental teams that promote voluntary compliance. Uses contacts to benchmark and track trends for the Department's future direction
- Keeps the Agency Director informed and assists the Director as requested

# DOR Responsibilities

## *FIELD OPERATIONS*

### **Audit Services**

- Performs field and office audits of all taxes to determine correct tax liabilities
- Conducts examinations to determine compliance with state tax laws
- Works jointly with the Department of Public Safety to enforce the dyed fuel statute
- Administers partnership and fiduciary programs for the department
- Verification of refunds for sales, use, and solid waste tax returns
- Individual Income Tax Fraud Detection Program

### **Criminal Investigations Division**

- Identifies and investigates allegations of criminal wrongdoing concerning tax and certain licensing matters
- Works with Attorney General and local solicitors by helping in the prosecution of cases identified for criminal prosecution by the department
- Cooperates with other state and federal law enforcement agencies in the investigation and prosecution of tax related crimes

### **Collection Services**

- Provides taxpayer assistance in filing forms, answering questions and registering for various licenses and permits
- Collects delinquent taxes owed the state
- Manages the telecollections office
- Advises taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid
- Enforces regulatory laws of coin-operated devices
- Collection of other governmental entity receivables

### **Property**

- Responsible for general oversight of all property tax matters for the State of South Carolina
- Responsible for assessing approximately one-third of the statewide property tax base which includes manufacturing properties, all utilities, fee in lieu of properties, motor carriers, and business personal property.
- Publishes and disseminates the Assessment Guide Manuals used by the counties to value all cars, trucks, boats, airplanes, motorcycles, and other vehicles.

### **DOR Responsibilities (cont.)**

- Makes annual sales appraisal ratio studies in all counties to insure programs meet the minimum requirements of the Department of Revenue regulations.
- Computes the Index of Taxpaying Ability for all 86 School districts in the state which is used in the formula to distribute state funds back to local school districts.
- Processes and certifies to the counties all property qualified to be exempted from property taxes.
- Assists and advises all 46 counties with technical issues to include implementation of reassessment programs, calculation of correct millages, implementation of recently passed legislation, and technical questions related to property taxation in South Carolina.
- Processes requests and distributes money to counties for homestead reimbursements, manufacturer's depreciation, inventory lock-in, and property tax relief funds.
- Compiles operating manuals for county treasurers and tax collectors and establishes an annual academy to provide instruction to county officials in the operation of this state's county tax offices.

### **Regulatory**

- Reviews proposed policies, regulations, and legislation dealing with regulatory matters and revenue matters.
- Advises the SC Law Enforcement Division on matters dealing with alcoholic beverages.
- Administers the laws and regulations governing bingo
- Administers the Alcohol Beverage Code of Laws and regulations as they pertain to the issuance of all beer, wine and/or liquor licenses.
- Handles all reports of alcoholic beverage violations and bingo licensing publications and presentations.

## ***OFFICE OPERATIONS AND SUPPORT***

### **Human Resource Planning and Development**

- Maintains employee personnel files and processes all employee records
- Recruits qualified employees
- Manages the Equal Employment Opportunity/Affirmative Action plan of the agency
- Develops and maintains personnel policies and procedures
- Conducts classification studies on employees
- Monitors and administers the employee pay plan
- Administers and coordinates employee benefits program
- Mediates employee relation matters

- Administers the Employee Performance Management System
- Promotes the quality improvement philosophies and initiatives throughout the agency to state government agencies and others
- Develops, evaluates and conducts training in the tools and techniques of the quality improvement process for the agency and the State Quality Network
- Monitors progress and tracks success of quality improvement teams
- Facilitates agency's strategic planning, annual business planning and performance measure processes
- Coordinates agency's recognition and mentoring program
- Develops new taxpayer seminars/education programs and coordinates on-going programs
- Conducts training and staff development sessions for employees
- Develops, monitors and maintains training plans and materials
- Develops and implements the wellness program for the agency
- Monitors continuing professional education and continuing management education requirements for agency personnel

### **Legislative and Financial Services**

- Assists Governor, legislators and support groups
- Assists in determining fiscal impacts of proposed legislation
- Performs liaison work with the General Assembly
- Records revenue
- Reviews data and analyzes significant changes in revenue
- Prepares daily and monthly revenue reports
- Reconciles agency and state records
- Reviews invoices and processes payments on accounts payable
- Prepares payroll and travel reports
  
- Develops and monitors department budget
- Maintains department risk-management program
- Manages supply services
- Maintains department inventory of supplies and equipment
- Conducts procurement functions of department
- Maintains security of the building
- Coordinates employee parking permits
- Drafts and monitors legislation and regulations
- Prepares research studies on various tax issues
- Assists counties and municipalities with gross sales information for business license purposes, local option sales tax, capital project sales tax, transportation sales tax, school district sales tax and accommodations tax
- Assists the representative of the Tourism Expenditure Review Committee
- Monitors and assists in projection of revenue collections

- Assists the Department of Commerce with recruitment of industry to the state
- Prepares various monthly collection reports
- Prepares gasoline sales report for distribution of donor county account
- Performs function of taxpayer advocate
- Develops and prepares publications for the agency
- Maintains working relationships with the news media
- Handles all media contact, news releases and press conferences
- Publishes taxpayer education and informational publications
- Produces the annual report
- Serves as liaison to Board of Economic Advisors
- Prepares classifications of counties for purposes of various credits and incentives
- Handles Freedom of Information requests

### **Processing and Document Management Services**

- Receives and processes all paper returns and payments submitted to the Department
- Manages all mail received by and sent from the Department
- Oversees the destruction of confidential material and security check on suspicious mail
- Conducts office reviews, corrects errors, issues assessment notices, reviews claims for refund, provides technical assistance to taxpayers and resolves taxpayer problems for most taxes administered by the Department
- Registers business taxpayers, issues exemption certificates, monitors and corrects Business Taxpayer Registration (BTR) database
- Coordinates the Department's administrative dissolution program with the Secretary of State for banks, savings and loan associations and corporations
- Administers all electronic return filing and payment programs within the Department
- Archives all documents received by the Department and administers the retention program
- Administers the withholding Job Development Credit program
- Administers the bad check processing program
- Administers CP2000 and RAR federal matching program
- Administers all forms development, design and approval of vendor forms, etc. and responds to requests for copies of forms
- Responds to all requests for copies of returns by taxpayers and their representatives
- Administers the general certificate of compliance program and the lottery compliance program
- Provides training for various taxpayer groups
- Researches records for subpoena requests

### ***GENERAL COUNSEL-LITIGATION***

- Drafts final agency determinations and represents the agency in litigation dealing with regulatory matters, including but not limited to alcoholic beverage and bingo licenses and violations and revenue matters, included but not limited to tax assessments, tax refunds, collection and subpoenas, collection issues dealing with foreclosure, bankruptcy, probate, etc.
- Advises agency personnel on regulatory matters and revenue matters

### ***GENERAL COUNSEL-POLICY***

- Prepares, recommends, and disseminates advisory opinions (revenue rulings, revenue procedures, and private letter rulings) and information letters
- Analyzes, recommends, and drafts revenue laws, and comments on proposed legislation
- Analyzes, recommends, and drafts regulations
- Provides informal (written and oral) technical advice and information to tax professionals, taxpayers, employees, and government officials

### ***INFORMATION RESOURCE MANAGEMENT***

- Coordinates information technology direction for the agency, ensuring technology investments are driven by the primary agency goals and objectives
- Provides consultation to agency stakeholders on effective utilization of technology and deployment opportunities
- Researches, designs, implements and supports the application systems for Tax Processing, Revenue Collection, Audit Case Management, Financial Reporting, Human Resources and Management Support
- Researches and analyzes agency functions and makes recommendations to maximize operational efficiency
- Maintains the security for, and disaster recovery plans of, software mainframe computer applications, databases, and supporting hardware & software in conjunction with the Office of CIO master files and the local area network
- Designs, implements and supports the agency's computerized processing functions on the mainframe and microcomputer systems
- Supports computer audits and tracking of taxes
- Maintains voice and data networks in conjunction with the Office of CIO
- Produces statistical, financial and management reports
- Analyzes impact of new tax legislation on agency application systems and processes, and makes recommendations regarding revisions to the legislation
- Recommends improvements to the laws administered by the department
- Ensures a professionally trained staff of employees and provides counsel to agency on information technology training

- Maintains sound fiscal and personnel planning and management related to agency information technology investments
- Ensures a professionally trained staff of employees and provides counsel related to agency information technology investments
- Ensures the integrity of agency information technology investments through a responsible fiscal, personnel, and management program
- Continually improves the quality of services and products
- Participates in meetings and strategy sessions with other state, federal and local government agencies, regional and national associations, and vendors / contractors
- Provides guidance to foster compliance with revenue and regulatory laws

## Taxes Administered by DOR

*The following information includes excerpts from the Department of Revenue's Business Tax Guide. A copy of the complete publication can be found at [www.sctax.org](http://www.sctax.org).*

*In South Carolina, most taxes are administered, collected and distributed through DOR. For other taxes, such as local property taxes, DOR is involved administratively in valuation and administration, but the taxes are assessed and collected at the local level.*

*Below, you'll find that the descriptions are organized by the major state taxes and then followed alphabetically by the other state level taxes administered by DOR. At the end is a discussion of the property tax assistance the DOR provides to local governments.*

## Sales and Use Taxes

### SALES AND USE TAX

Enacted:	1951
Statute:	Title 12, Chapter 36
Rate:	5% plus local taxes
Distribution of Statewide 5% Tax:	80% Education Finance Act; 20% Education Improvement Act
FY 05-06 Collections:	\$2,499,219,980

Sales tax is imposed on the sale of goods and certain services in South Carolina. Use tax is imposed on goods and certain services purchased out of state and brought into South Carolina or on which no sales tax has been paid.

The statewide sales and use tax rate is five percent. Counties may impose an additional one percent local option sales and use tax and one percent special local taxes if voters in that county approve the tax.

Generally, all retail sales of tangible personal property are subject to the state's sales or use tax.

The sales tax also applies to the fair market value of tangible personal property previously purchased by the retailer at wholesale (for resale), but used by the retailer or any other person withdrawing tangible personal property to be used and consumed by them. In addition to applying to items one normally thinks of as tangible personal property - furniture, appliances, and clothing for their own use, the sales and use tax also applies to communications like local telephone services, cable television services, satellite programming services, faxing services and paging services, as well as laundry and dry-cleaning services, accommodations, and electricity.

A maximum sales tax of \$300 is imposed on the sale or lease of motor vehicles, boats, aircraft, motorcycles, trailers or semi-trailers pulled by a truck tractor, horse trailers, recreational vehicles and certain self-propelled light construction equipment.

The \$300 maximum tax also applies to the sale of musical instruments and office equipment sold to religious organizations.

**USE TAX**

Anyone who buys tangible personal property from out-of-state and brings it into South Carolina is responsible for paying a use tax at the rate of five percent plus any applicable local taxes on the sales price. Businesses that make non-taxed purchases out of state, report and pay the use tax on their monthly sales and use tax return, State Sales and Use Tax Return, form ST-3. Individuals that make non-taxed purchases out of state should report and pay the use tax on their Individual Income Tax Return (SC 1040) or the UT-3 form (Use Tax).

If the amount of the sales or use tax paid in the other state is less than the amount of use tax imposed, the purchaser will pay the difference. The same rules for sales tax also apply to use tax.

**ACCOMMODATIONS TAX**

Enacted:	1984
Statute:	§12-36-920
Rate:	2%
Distribution:	Local Governments
FY 05-06 Collections:	\$40,355,781

The rental of transient accommodations is subject to a two percent accommodations tax in addition to the five percent sales tax (plus

local taxes, if applicable).

**CASUAL EXCISE TAX**

Enacted:	1982
Statute:	§§12-36-1710 to 12-36-1740
Rate:	5%
Distribution:	80% General Fund; 20% Education Improvement Act
FY 05-06 Collections:	\$21,829,314

South Carolina imposes a casual excise tax at the rate of five percent for the issuance of every title or other proof of ownership for motor vehicles, motorcycles, boats, motors and airplanes transferred between individuals.

**LOCAL SALES & USE TAX**

Enacted:	1991
Statute:	§§4-10-20 et. Seq.
Rate:	1%
Distribution:	71% Property Tax rollback; 29% Counties/Municipalities
FY 05-06 Collections:	\$238,932,862

Twenty-seven counties in South Carolina impose an additional one percent local option sales and use tax.

**LOCAL CAPITAL PROJECTS SALES TAX**

Enacted:	1997
Statute:	§§4-10-300 et. seq.
Rate:	1%
Distribution:	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 05-06 Collections:	\$55,764,723

A one percent local capital projects sales and use tax may be adopted by referendum to fund capital projects such as roads, bridges, public facilities, recreation facilities, sewer, and water projects. The tax may be in addition to the local option sales tax but may not be imposed with any other local sales taxes.

**LOCAL TRANSPORTATION SALES TAX**

Enacted:	1995
Statute:	§4-37-30
Rate:	1%
Distribution:	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 05-06 Collections:	\$46,369,509

A local sales and use tax may be adopted by a county for local transportation needs.

**LOCAL SCHOOL DISTRICT SALES TAX**

Enacted:	1994
Statute:	Not Codified
Rate:	1%
Distribution:	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 05-06 Collections:	\$48,781,341

The legislature has approved a local school district tax to be voted upon in specific

counties. The authorized counties with a local school district tax imposed consist of: Cherokee, Chesterfield, Clarendon, Darlington, Jasper and Lexington Counties. The tax is used for school construction and improvements.



## Income Taxes

### INDIVIDUAL INCOME TAX

Enacted:	1927
Statute:	Title 12, Chapter 6
Rate:	2.5% to 7%
Distribution:	State General Fund
FY 05-06 Collections:	\$3,083,797,224

South Carolina's income tax follows the federal income tax laws. South Carolina generally accepts the adjustments, exemptions and most deductions allowed on your federal return.

Your federal taxable income is the starting point in determining your state income tax liability.

You may be required to file a South Carolina income tax return if you earn income in South Carolina and are required to file a federal return. Even if you are not required to file a federal return and you have taxes withheld from your wages, you should file a state income tax return in order to obtain a refund. For calendar year taxpayers, individual income tax returns are due on April 15 of each year. Taxpayers who file electronically may file and pay income taxes by May 1.

### *Estimated Individual Income Tax Payments*

Declaration of estimated tax is the method you use to pay tax on income that is not subject to withholding. It would include income from self-employment, interest, dividends, alimony, rent, capital gains and prizes. You may also have to pay estimated tax if enough tax is not being withheld from your salary, pension or other income. Generally you should make estimated tax payments if your estimated tax liability will be \$100 or more. If your estimated tax liability will exceed \$100, you must pay in at least 90% of the tax to be shown on your current income tax return or 100% of the tax shown on your last year's income tax return, whichever is less.

The 100 percent rule is modified to be 110 percent of last year's tax liability for an individual with an adjusted gross income of more than \$150,000 as shown on the return for the preceding tax year. Estimated tax payments are due April 15, June 15, September 15 and January 15 for calendar year taxpayers.

**JOB DEVELOPMENT CREDITS**

Enacted:	1995
Statute:	Title 12, Chapter 10
Rate:	2% - 5% of withholding
Distribution:	Credit to Qualified Taxpayers
FY 05-06 Credits Paid:	\$60,729,745

Employers who create at least 10 jobs and make capital investments in the state may apply to the Coordinating Council for Economic Development to receive a portion of their withholding dollars as a refundable credit pursuant to a Revitalization Agreement. Retraining credits may also be approved for certain employers. Credits are paid quarterly only after job creation and certification of investment. The amount of the credit varies depending upon the economic development status of the county where the jobs are created. The department administers the credit applications.

**CORPORATE INCOME TAXES**

Enacted:	1927
Statute:	§12-6-530
Rate:	5%
Distribution:	State General Fund
FY 05-06 Collections:	\$289,896,555

The tax rate on South Carolina net corporate income is five percent.

The starting point in determining South Carolina taxable income is the corporation's federal taxable income.

**CORPORATE LICENSE FEE**

Enacted:	1927
Statute:	§12-20-10 to 12-20-175
Rate:	\$1 per \$1,000 in capital stock and paid in surplus plus \$15 minimum \$25 annual license fee
Distribution:	State General Fund
FY 05-06 Collections:	\$72,462,789

For most corporations, the license fee rate is .001 of the corporation's capital stock and paid in surplus accounts (plus \$15). The minimum license fee is \$25. Refer to Title 12, Chapter 6 for more detailed information.

## Other Taxes and Licenses Administered by DOR (Listed Alphabetically)

### ADMISSIONS TAX

Enacted:	1923
Statute:	§§12-21-2410 to 12-21-2575
Rate:	5%
Distribution:	Fishing Piers > DNR; Tourism Areas > half each to Coordinating Council and local governments; remaining goes to State General Fund
FY 05-06 Collections:	\$31,176,307

Admissions tax must be collected by all places of amusement when an admission price has been charged. The tax is five percent of the paid admissions. If you operate a place of amusement, you must obtain an admissions tax license. There is no charge for the license. You may also be required to obtain a retail sales tax license.

### AIRCRAFT TAX

Enacted:	1976
Statute:	§§12-37-2410 to 12-37-2490
Rate:	Assessment based on average statewide millage rate
Distribution:	State General Fund
FY 05-06 Collections:	\$4,580,111

All airline companies operating in the state shall make an annual property tax return on or before the 15th day of April in each year for the preceding calendar or fiscal year of their flight equipment to the department. Each type and model of flight equipment shall be separately returned, valued and apportioned as herein provided.

### ALCOHOLIC LIQUOR TAX AND LICENSE

Enacted:	1935
Statute:	Title 61 Chapter 33 of Title 12
Rate:	See Below
Distribution:	State General Fund; Local Option Permits distributed to local governments
FY 05-06 Collections:	\$58,625,037

The alcoholic liquor tax is imposed on all manufacturers, wholesalers and retailers of alcoholic liquors. Anyone selling alcoholic liquors must apply to the Department of Revenue for a license.

A \$200 filing fee must be submitted with the application.

The license fees are:

Manufacturer's License:  
\$50,200 every two years

Wholesaler's License:  
\$20,200 every two years

Retailer's License:  
\$1,400 every two years

Business Mini-Bottle License:  
\$1,700 every two years

Nonprofit Organization Mini-Bottle License:  
\$1,700 every two years

Business/Nonprofit Organization Cooking License:  
\$250 every two years

Sunday Local Option Permit:  
\$200 per Sunday

**OR**

Sunday Local Option Permit:  
\$3,050 for 52-week period

Registered Producer's Certificate of Registration:  
\$400 every two years

Producer Representative's Certificate of Registration:

\$250 every two years  
24-hour Mini-Bottle License for Nonprofit Functions:  
\$35 per day

24-hour Nonprofit Organization License to Sell from Large Bottles:  
\$35 per day

Manufacturers, wholesalers and retailers must pay tax on alcoholic liquors as follows:

**Excise Tax:**

Per 8 ounces of alcohol  
\$0.17

Per liter  
\$0.71825

Standard case  
(wholesalers)  
\$1.81

Standard case  
(payable by retailers to wholesalers)  
\$2.99

Standard case  
(additional tax paid by wholesalers)  
\$0.56

Surtax            9%

**BEER AND WINE TAX AND LICENSE**

Enacted:	1933
Statute:	Title 61 Chapter 21 of Title 12
Rate:	See Below
Distribution:	State General Fund; Revenue for seven day permits to local governments
FY 05-06 Collections:	\$97,474,580

All wholesale distributors, retailers, breweries and wineries doing business within South Carolina are required to be licensed by the Department of Revenue. New businesses must pay a \$300 filing fee with the license application in addition to the appropriate license fees.

**License Fees**

Wholesalers  
\$2,200 every two years

Retailers  
\$600 every two years

Certificate of Registration for Breweries and Wineries  
\$400 every two years

Winery/Brewery Application  
\$400 every two years

If a winery uses its own grapes and located in South Carolina  
\$400 every two years

Special Functions/Fair permits  
\$10 daily up to 15 days

7-day beer and wine retail permits  
\$2,200 every two years

7-day beer and wine retail permits for businesses  
\$700 every two years

Brew pubs  
\$2,200 every two years

Temporary beer and wine permits  
\$25 for up to 120 days

Wholesale distributors are required to pay beer and wine tax, the tax rates are:

**Beer per Ounce**

\$0.006

**Wine U.S. Sized Containers:**

Per 8 oz. up to 1 gallon  
\$0.06

Per gallon  
\$0.90

Additional tax per 8 oz.  
\$0.012

Additional tax per gallon  
\$0.18

**Wine Metric Sized Containers:**

Per liter  
\$.02535

Additional tax per liter  
\$0.05

**BANK TAX**

Enacted:	1937
Statute:	§§12-11-10 to 12-11-60
Rate:	4.5% of entire net income
Distribution:	State General Fund
FY 05-06 Collections:	\$28,221,577

All banks engaged in business in South Carolina are required to register and pay the annual bank tax. The tax is 4.5 percent of SC net income. Banks are required to make estimated tax payments as required for corporations. Estimated payments are not required for taxpayers whose estimated tax is less than \$100.

**BINGO TAX**

Enacted:	1982
Statute:	§§12-21-3910 to 12-21-4295
Rate:	\$0.10 \$0.04 (Class C) \$0.05 (Class F)
Distribution:	See Below
FY 05-06 Collections:	\$8,945,790

Nonprofit groups organized for fraternal, religious or charitable purposes which have been certified as tax exempt by the Internal Revenue Service and domiciled in South Carolina for at least three years may conduct

bingo in South Carolina.

**Type of License (One Time Fee)**

Class AA	\$4,000
Class B	\$1,000
Class C	No Cost
Class D	\$100 (10 days or less)
Class D	\$200 (more than 10 days)
Class E	\$500
Class F	\$100

Class AA and B organizations must designate a promoter, who must be licensed. If a Class C organization hires a promoter, that promoter must also be licensed. The promoter's license is \$1,000 annually. Each organization licensed to operate bingo must file quarterly financial reports and a list of bingo winners of \$1,000 or more.

At least fifty percent of the gross proceeds from the sale of bingo cards taken in by a bingo operation during a single session must be returned to the players in the form of prizes.

In February 2004, the General Assembly passed legislation which allows bingo to be played on electronic devices, in addition to the traditional bingo dabbed on paper.

The tax rate on Bingo in South Carolina is generally 10 percent of each dollar of face value of each card sold. Approximately 4.29 percent of the gross amount of cards sold goes back to the sponsoring charity in the form of a distribution made by the Department of Revenue. These distributions are required by statute and are done on a

monthly basis.

The S.C. Bingo Law requires the Department of Revenue to make specific allocations of revenue collected from Bingo to other state agencies.

**Disbursement of revenues from bingo §12-21-4200 are as follows:**

- The first \$948,000 must be deposited monthly in twelve equal amounts into “Division on Aging Senior Citizen Centers Permanent Improvement Fund.”
- 7.05 percent to be deposited into an account for the Division on Aging, Office of the Governor. This amount must be allocated to each county for distribution in home community services for elderly as follows:
  - a. 50 percent of funds divided equally among the forty-six counties.
  - b. The remaining 50 percent must be divided based on percentage of the county’s population age sixty and above in relation to the total state population using the latest report of the U.S. Bureau of the Census.
    - 20.08 percent to be deposited in a separate fund for Parks & Recreation Development Fund.
    - 72.15 percent deposited with the Treasurer’s Office into the General Fund. The first \$131,000 of these funds must be transferred to the Commission on Minority Affairs.

**BUSINESS LICENSE TAX ON TOBACCO**

Enacted:	1923
Statute:	§§12-21-610 to 12-21-810
Rate:	\$0.07/pack of 20; 5% of manufacturer’s price for all other tobacco products
Distribution:	State General Fund
FY 05-06 Collections:	\$32,020,931

The business license tax applies to all tobacco products sold in South Carolina. All persons selling, purchasing, distributing or importing tobacco products in South Carolina are required to pay the business license tax. The tax is paid only once. If tobacco products are purchased from a licensed distributor, then the retailer would owe no tax.

The tax rates on tobacco products are:

- Cigarettes: 3.5 mills/cigarette (7 cents/pack of 20)
- All other tobacco products: 5 percent of the manufacturer’s price

Every person first receiving untaxed cigarettes for sale or distribution in South Carolina must file a monthly report and remit the cigarette tax. A discount for timely filing cigarette returns and paying the tax due is 3.5 percent of the tax due.

**PRIVATE CARLINES PROPERTY TAX**

Enacted:	1976
Statute:	§§12-37-2110 to 12-37-2190
Rate:	9.5% of FMV times statewide average millage rate
Distribution:	State General Fund
FY 05-06 Collections:	\$3,374,612

Every person whose private cars are operated upon the railroads in this State at any time during a calendar year shall file with the department on or before April 15 a report setting forth specifically the information prescribed by the department to enable it to make the assessment.

**COIN-OPERATED DEVICES**

Enacted:	1939
Statute:	Title 12, Chapter 22 Section 12-21-2720
Rate:	See Below
Distribution:	State General Fund
FY 05-06 Collections:	\$1,179,662

If you manufacture, distribute, or own coin-operated devices or machines, you must pay the coin-operated device tax. If you own coin-operated machines, you must obtain an owner/operator's license.

The owner/operator's license fee is equivalent to the highest fee for any machines owned or operated. Only one owner/operator's license is required no matter how many machines may be owned or operated. The owner/operator's license is renewable on June 1 and expires May 31 two years later.

The owner/operator's license tax is:

- Type 1 machines: \$50
- Type 2 machines: \$200
- Type 3 machines: \$2,000
- Billiard and other tables: \$2,000

The license on each machine is renewable on June 1 and expires May 31 two years later. The tax rates are:

- Type 1 (Juke boxes, kiddy rides): \$50
- Type 2 (Video games without free play feature; crane machines; pinball games with free play feature, non-payout pin table type): \$200
- Type 3 (Video games; in-line pin games of non-payout type with free play feature): \$4,000
- Billiard, pocket billiard, foosball table, bowling tables or skeeball

tables operated for profit:  
\$50

(NOTE: These machines are not required to be coin-operated to be subject to the tax.)  
A seasonal license valid from April 1 to September 30 is available at one-fourth the biennial license tax. This license is nonrefundable. Counties and municipalities may also levy a license tax on coin-operated devices.

**CONTROLLED SUBSTANCE TAX**

Enacted:	1993
Statute:	§§12-21-5010 to 12-21-6050
Rate:	See Below
Distribution:	State General Fund
FY 05-06 Collections:	\$9,930

No dealer may possess any marijuana or controlled substance upon which a tax is imposed unless the tax has been paid on the marijuana or other controlled substance as evidenced by a stamp or other official indicia.

The department has adopted a uniform system of providing, affixing, and displaying official stamps, official labels, or other official indicia for marijuana and controlled substances on which a tax is imposed.

A tax is imposed on marijuana and controlled substances at the following rates:

- On each gram of marijuana, or portion of a gram, \$3.50;
- On each gram of controlled substance, or portion of a gram, \$200;
- On each fifty dosage units of a controlled substance that is not sold by weight, or portion of fifty dosage units, \$2,000.

**DEED RECORDING FEE**

Enacted:	1923
Statute:	§§12-24-10 to 12-24-150
Rate:	See Below
Distribution:	\$1 — State General Fund \$0.10 — Heritage Land Trust \$0.20 — SC Housing Trust Fund \$0.55 — County General Fund
FY 05-06 Collections:	\$110,006,999

The County Clerk of Court or Register of Deeds imposes a recording fee when any lands, tenements or other realty is transferred to another person. The fee is \$1.85 for each \$500 of the realty's value. The value is the consideration paid or to be paid in money or money's worth for the realty.

**DRY CLEANING FACILITY  
REGISTRATION FEES AND  
SURCHARGES**

Enacted:	1995
Statute:	§§44-56-410 to 44-56-495
Rate:	See Below
Distribution:	Special fund for environmental cleanup from dry cleaning operations
FY 05-06 Collections:	\$1,620,988

Owners of dry-cleaning facilities must pay registration fees for each of their “wet-site” locations. The initial and annual registration fees are based upon the number of employees at the facility the previous year and are computed as follows:

**Number of Employees Registration Fee**

1-4:	\$750
5-10:	\$1,500
11 or more:	\$2,250

Fees may be paid on an annual or quarterly basis. An environmental surcharge is due on the privilege of producing in South Carolina or importing into the state Perchloroethylene (tetrachloroethylene) and Stoddard (petroleum) solvent.

A person importing or producing one of these solvents must register with the Department of Revenue for purposes of remitting the surcharge and pay a \$30 registration fee. The surcharge imposed is \$10 a gallon on Perchloroethylene and \$2 a gallon on Stoddard solvent.

**ELECTRIC POWER TAX**

Enacted:	1931
Statute:	§§12-23-10 to 12-23-130
Rate:	\$0.0005
Distribution:	State General Fund
FY 05-06 Collections:	\$27,003,796

Every person who sells electric power for resale and every public utility and cooperative that sells electric power to the consumer must pay an electric power tax. The tax does not apply to electric power purchased from vendors previously taxed under the statute. The tax is 5/10 of one mill (.0005) upon each kilowatt-hour of electric power sold.

**EMERGENCY SERVICES—911—  
USER FEE**

Enacted:	1931
Statute:	Chapter 47 of Title 23
Rate:	See Below
Distribution:	39.8% - used for operating 911 system 58.2% - used for maintaining system 2% - independent auditor
FY 05-06 Collections:	\$17,215,408.58

Every local telephone subscriber served by a 911 system is liable for the 911 charge imposed. The maximum 911 charges that a subscriber may be billed for an individual local exchange access facility must be in accordance with the following scale:

- Tier I - 1,000 to 40,999 access lines - \$1.50 for start-up costs, \$1.00 for on-going costs.
- Tier II - 41,000 to 99,999 access lines - \$1.00 for start-up costs, \$0.60 for on-going costs.
- Tier III - more than 100,000 access lines - \$0.75 for start-up costs, \$0.50 for on-going costs.

Start-up includes a combination of recurring and nonrecurring costs and up to a maximum of fifty local exchange lines.

**ESTATE TAX**

Enacted:	1922
Statute:	Title 16, Chapter 12
Rate:	Credit for state death taxes paid shown on federal return.
Distribution:	State General Fund
FY 05-06 Collections:	\$3,284,201

**NOTE: EFFECTIVE 2005, THE ESTATE TAX WAS REPEALED.**

The estate tax is on the privilege of transferring property at death. The state

estate tax is the amount of credit for state death taxes allowed on the Federal Estate Tax return. The state estate tax return is due nine months after the date of death.

**FOREST RENEWAL & FOREST PRODUCT ASSESSMENT TAXES**

Enacted:	1922
Statute:	§§48-28-10 to 48-28-100 and §§48-30-10 to 48-30-80
Rate:	See Below
Distribution:	Forest Renewal Fund
FY 05-06 Collections:	\$866,850

The forest renewal tax is assessed on all primary forest products harvested from South Carolina and is paid by the processor of primary forest products. The tax is paid quarterly on the 25th of the month following the end of the quarter. Processors are required to maintain product records for three fiscal years.

The tax rates are:

- Softwood products measured in board ft.  
\$0.50 per 1,000-board ft.
- Softwood products measured in cords  
\$0.25 cents per cord
- Hardwood products measured in board ft.  
\$0.25 per 1,000-board ft.

- Hardwood products measured in cords  
\$0.07 cents per cord

**INDIGENT HEALTH CARE—  
HOSPITAL TAX**

Enacted:	1989
Statute:	§§12-23-810 to 12-23-840
Rate:	Based on the total expenditures of each hospital as a percentage of total hospital expenditures statewide
Distribution:	Medical Expansion Fund
FY 05-06 Collections:	\$51,685,957

The Indigent Care Fund was established to assist citizens who cannot afford to pay for hospital care because of inadequate financial resources or catastrophic medical expenses.

**LOW-LEVEL RADIOACTIVE WASTE TAX**

Enacted:	1983
Statute:	Title 46, Chapter 48
Rate:	\$235
Distribution:	First \$2 million - Barnwell County  Balance—Nuclear Waste Disposal Receipts Distribution Fund
FY 05-06 Collections:	\$24,805,805

A tax is levied on the disposal of low-level radioactive waste at the facility in Barnwell County for long-term disposal. The tax is \$235 per cubic foot of low-level radioactive waste disposed of into the State of South Carolina.

**MOTOR FUEL TAX**

Enacted:	1922
Statute:	§§12-28-110 to 12-28-2930
Rate:	\$0.1675/gallon
Distribution:	\$0.16 — Department of Transportation \$0.005 — Environmental Impact Fee \$0.0025 — Petroleum Inspection Fee
FY 05-06 Collections:	\$513,071,948

A motor fuel tax of 16 cents per gallon is imposed upon all gasoline used or consumed in this state and upon all diesel fuel used or consumed in this state in producing or generating power for propelling motor vehicles. All suppliers and importers doing business in South Carolina are responsible for collecting the tax and reporting and remitting it to the Department of Revenue.

Terminal suppliers, permissive suppliers, terminal operators, exporters, transporters, importers and tank-wagon operators are required to obtain a license before operating and paying applicable fees.

**RETAIL LICENSE FEE**

Enacted:	1951
Statute:	§12-36-510
Rate:	\$20 or \$50 at time of application
Distribution:	State General Fund
FY 05-06 Collections:	\$839,132

Before engaging in business in South Carolina every retailer shall obtain a retail license for each permanent branch, establishment, or agency and pay a license tax of fifty dollars for each retail license at the time of application. Every artist and craftsman selling at arts and crafts shows and festivals products they have created or assembled, shall obtain a retail license and pay a license tax of \$20 at the time of application. This license may be used only for one location at a time.

Every retailer operating a transient or

temporary business within this state shall obtain a retail license and pay a license tax of fifty dollars at the time of application. This license may be used only for one location at a time.

**SAVINGS AND LOAN TAXES**

Enacted:	1957
Statute:	§§12-13-10 to 12-13-100
Rate:	6% of net income
Distribution:	State General Fund
FY 05-06 Collections:	\$3,419,616

Every association located or doing business within this state shall pay an income tax measured by its net income from all sources, except for income from municipal, state, or federal bonds or securities exempted by law from the tax, including interest earned on deposits at the Federal Home Loan Bank of Atlanta, or its successors, for those savings and loan associations which meet the qualified thrift lender test set forth in the Financial Institutions Reform, Recovery and Enforcement Act of 1989. The tax is six percent of the net income.

This income tax is in lieu of other taxes on such associations, except use taxes, deed recording fees and taxes on real property.

**SOLID WASTE EXCISE TAX**

Enacted:	1991
Statute:	§§44-96-120 to 44-96-235
Rate:	\$0.08 / gallon oil \$2.00 / tire \$2.00/ battery \$2.00 / white good
Distribution:	Solid Waste Management Fund (to local governments)
FY 05-06 Collections:	\$9,250,037

Retailers of tires and batteries and wholesalers of appliances and motor oil are required to report and pay the solid waste excise tax on the sale of these items. The tax is \$2 per tire, battery and appliance sold and eight cents for each gallon of motor oil sold.

**TELEPHONE SERVICE TAX (900/976)**

Enacted:	1997
Statute:	§12-36-2645
Rate:	10%
Distribution:	State General Fund
FY 05-06 Collections:	\$61.74

A sales and use tax on the gross proceeds accruing or proceeding from the business of providing 900/976 telephone service except

that the applicable rate of the tax is 10 percent.

**Local Government Property Tax Assistance**

Property taxes are generally assessed and collected by local governments, but the Department of Revenue assesses and collects some property taxes and oversees all property tax assessments to ensure equitable and uniform assessment throughout the state. Real property is subject to property taxes. Personal property used in business and certain personal property used for personal purposes such as motor vehicles, boats and airplanes are subject to property taxes. Businesses must report business personal property to the Department of Revenue. There is no state or local tax on intangible personal property or inventories.

Each class of property is assessed at a ratio unique to that type of property. The assessment ratio is applied to the market value of the property to determine the assessed value of the property. Each county, municipality or other taxing entity then applies its millage rate to the assessed value to determine the tax due. A mill is a unit of monetary value, equal to one-tenth of a cent, or one-thousandth of a dollar (.001).

For example, if the millage rate is 200 mills and the assessed value of the property is \$1,000, the tax on that property is \$200.

Real and personal property of manufacturers, utilities, railroads, carlines and airlines and business personal property of merchants is assessed by the Department of Revenue. The county assessor assesses all other real property.

The county auditor assesses all other personal property.

The following assessment ratios are applied to the value of the property to determine the assessed value for purposes of taxation:

Manufacturing Property  
10.5% of FMV

Utility Property  
10.5% of FMV

Railroads, Private Carlines, Airlines & Pipelines  
9.5% of FMV

Primary Residences  
4.0% of FMV

Agricultural Property (privately owned)  
4.0% of use value

Agricultural Property (corporate owned)  
6.0% of use value

Other real estate  
6.0% of FMV

Personal property  
10.5% of income tax depreciated value. (Scheduled to be reduced by 0.75% per year starting in 2002, to a level of 6% by 2007.)

**BUSINESS PERSONAL PROPERTY**

Enacted:	1962
Statute:	§12-37-710
Rate:	Local Millage
Collection/Distribution:	Local Governments
FY 05-06 Collections:	(Local)

All businesses assessed by the Department of Revenue are required to file an annual business personal property tax return with the department. All furniture, fixtures and equipment are to be reported at acquisition cost with a deduction allowed for depreciation.

**MOTOR CARRIER PROPERTY TAX**

Enacted:	1997
Statute:	§12-37-2810 to 12-37-2880
Rate:	Average statewide millage
Distribution:	Local Governments
FY 05-06 Collections:	\$17,266,470

Motor carriers must file an annual property tax return with the Department of Revenue no later than June 30 for the preceding calendar year and remit one-half of the tax due or the entire tax due as stated on the return.

## South Carolina Department of Revenue Agency Budget FY 2005-2006

Major Object Classification	General Fund Appropriations	Other Funds Appropriations	Total Appropriations	Total Expenditures	Balance
Personal Services	\$25,887,371	\$1,583,479	\$27,470,850	\$26,283,907	\$1,186,943
Contractual Services	7,092,556	7,390,057	14,482,613	13,424,111	1,058,502
Supplies & Materials	1,177,189	2,346,572	3,523,761	2,989,412	534,349
Fixed Charges & Contributions	1,870,573	1,990,723	3,861,296	3,789,263	72,033
Travel	603,282	234,745	838,027	742,333	95,694
Equipment	310,395	86,392	396,787	384,147	12,640
Permanent Improvements	0	218,782	218,782	208,782	10,000
Employer Contributions	7,313,375	284,187	7,597,562	7,146,743	450,819
Purchase of Evidence	2,002	35,900	37,902	25,770	12,132
Other	307,943	121,915	429,858	27,037	402,821
<b>Total</b>	<b>\$44,564,686</b>	<b>\$14,292,752</b>	<b>\$58,857,438</b>	<b>\$55,021,505</b>	<b>\$3,835,933</b>

General Fund Appropriation carried forward to FY07 : \$1,677,542

General Fund Appropriation lapsed FY06: \$0

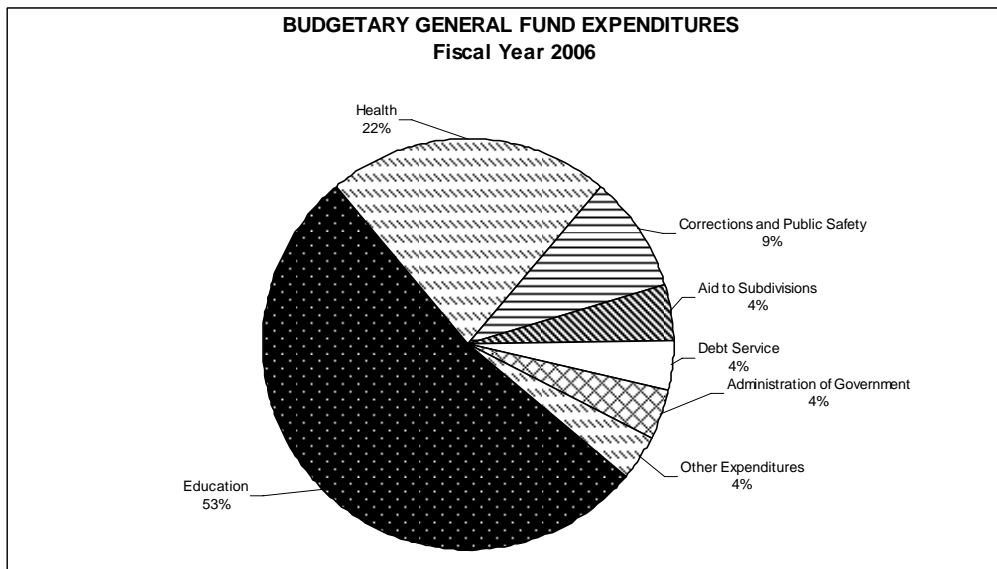
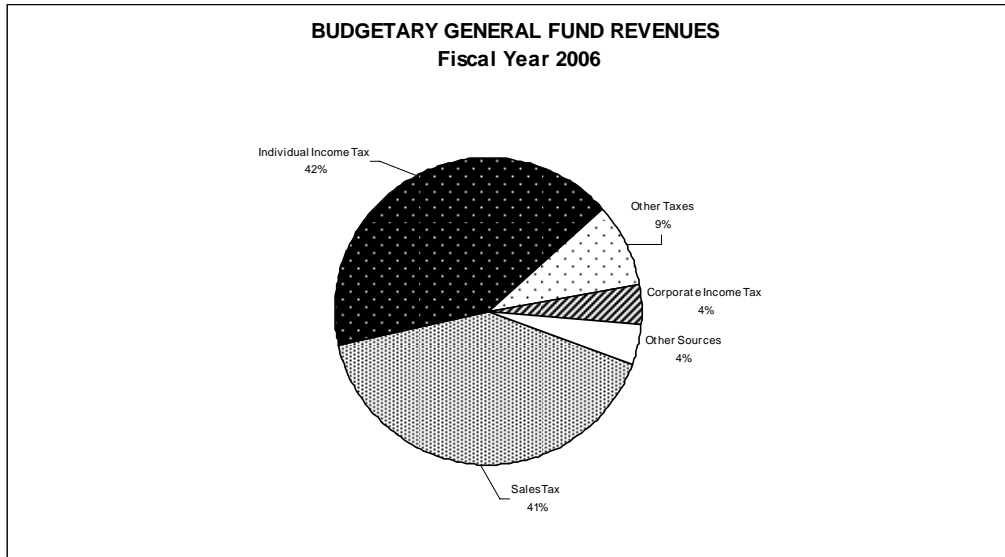
Other funds carried forward to FY07: \$5,024,175

Footnote: State agencies may carry cash balances in "other funds" forward for use or other disposition in subsequent periods. These cash balances may differ from the authorized budget authority.

# South Carolina General Fund Revenues and Expenditures

## FY 2005-2006

According to the Comptroller General of the State of South Carolina, General Fund Collections totaled \$6,226,026,577 for fiscal year 2005-2006. The Department of Revenue (DOR) collected 91% of this amount. The following charts depict the sources of General Fund Revenues and the services that the dollars were spent on.



Source: State of South Carolina Comptroller General's Office-Press Release  
Budgetary General Fund Report-Fiscal Year Ended June 30, 2005.

## South Carolina Department of Revenue Fiscal Year Revenue Collections by Type

REVENUE SOURCE	FY 2004-05 FM 13	FY 2005-06 FM 13	DIFFERENCE	CHANGE
SALES AND USE TAX	\$2,307,992,576.13	\$2,499,219,979.69	\$191,227,403.56	8.29%
CASUAL EXCISE TAX	\$18,942,393.29	\$21,829,314.29	\$2,886,921.00	15.24%
INDIVIDUAL INCOME TAX	\$2,226,992,661.45	\$2,609,554,323.75	\$382,561,662.30	17.18%
CORPORATION INCOME TAX	\$185,893,059.27	\$257,858,533.54	\$71,965,474.27	38.71%
<b>SUBTOTAL - REGULAR SOURCES</b>	<b>\$4,739,820,690.14</b>	<b>\$5,388,462,151.27</b>	<b>\$648,641,461.13</b>	<b>13.68%</b>
ADMISSIONS	\$26,612,853.26	\$28,262,468.37	\$1,649,615.11	6.20%
AIRCRAFT TAX	\$5,159,368.81	\$4,580,111.21	(\$579,257.60)	-11.23%
ALCOHOLIC LIQUORS TAX	\$58,993,129.80	\$58,117,446.05	(\$875,683.75)	-1.48%
BANK TAX	\$28,823,222.58	\$28,221,577.81	(\$601,644.77)	-2.09%
BEER & WINE TAX	\$95,138,519.94	\$97,474,579.69	\$2,336,059.75	2.46%
BINGO TAX	\$5,452,696.08	\$4,121,606.08	(\$1,331,090.00)	-24.41%
BUSINESS LICENSE TAX	\$29,927,205.50	\$32,020,931.92	\$2,093,726.42	7.00%
COIN OPERATED DEVICES TAX	\$1,865,604.49	\$1,179,662.91	(\$685,941.58)	-36.77%
COMMERCIAL NUCLEAR WASTE TAX	\$0.00	\$0.00	\$0.00	
CONTROLLED SUBSTANCE TAX	\$921.55	\$9,930.00	\$9,008.45	977.53%
CORPORATION LICENSE TAX	\$75,317,624.99	\$72,462,789.77	(\$2,854,835.22)	-3.79%
DEPT REVENUE - U PROP D&I/RENT CAR	\$1,120,440.69	\$1,709,222.85	\$588,782.16	52.55%
DOCUMENTARY STAMP TAX	\$58,504,267.87	\$63,465,576.52	\$4,961,308.65	8.48%
ELECTRIC POWER TAX	\$25,565,783.17	\$27,003,795.68	\$1,438,012.51	5.62%
ESTATE TAX	\$18,950,269.10	\$3,236,969.13	(\$15,713,299.97)	-82.92%
MOTOR CARRIER FEES	\$0.00	\$2,598.25	\$2,598.25	#N/A
PETROLEUM INSPECTION FEE	\$8,831,879.20	\$8,673,188.24	(\$158,690.96)	-1.80%
PRIVATE CAR LINES TAX	\$2,453,778.68	\$3,374,612.01	\$920,833.33	37.53%
RETAILER'S LICENSE TAX	\$927,746.20	\$839,132.31	(\$88,613.89)	-9.55%
SAVINGS AND LOAN ASSOC TAX	\$2,780,596.35	\$3,419,616.16	\$639,019.81	22.98%
SOFT DRINKS TAX	\$85,829.88	\$-	(\$85,829.88)	-100.00%
<b>SUBTOTAL - ALL OTHER REVENUES</b>	<b>\$446,511,738.14</b>	<b>\$438,175,814.96</b>	<b>(\$8,335,923.18)</b>	<b>-1.87%</b>
UNCLAIMED PROPERTY FUND	\$0.00	\$0.00	\$0.00	#N/A
<b>GENERAL FUND REVENUES</b>	<b>\$5,186,332,428.28</b>	<b>\$5,826,637,966.23</b>	<b>\$640,305,537.95</b>	<b>12.35%</b>

REVENUE SOURCE	FM 13	FM 13	DIFFERENCE	CHANGE
ACCOMMODATIONS TAX - COUNTIES	\$36,774,135.89	\$40,355,781.47	\$3,581,645.58	9.74%
ADMISSIONS TAX - PRT	\$0.00	\$0.00	\$0.00	
ADMISSIONS TAX - WILDLIFE RES	\$33,724.26	\$37,048.13	\$3,323.87	9.86%
ADMISSIONS TAX - DEPT. OF COMMERCE	\$1,398,063.18	\$1,438,395.74	\$40,332.56	2.88%
ADMISSION TAX - COUNTIES	\$1,397,533.90	\$1,438,394.84	\$40,860.94	2.92%
ALCOHOL BEVERAGE LIC. - LOCAL GOV.	\$860,927.62	\$507,590.80	(\$353,336.82)	-41.04%
BINGO TAX - DIVISION ON AGING	\$1,164,759.19	\$1,368,568.61	\$203,809.42	17.50%
BINGO TAX - PRT	\$1,105,004.49	\$1,240,363.97	\$135,359.48	12.25%
BINGO TAX - CHARITIES	\$1,933,819.80	\$2,215,251.69	\$281,431.89	14.55%
CASUAL EXCISE EXPEND.- WILDLIFE	\$64,239.44	\$93,676.20	\$29,436.76	45.82%
CATAWBA TRIBAL SALES	\$36,625.66	(\$13,576.96)	(\$50,202.62)	-137.07%
COMMERCIAL NUCLEAR WASTE	\$24,805,805.00	(\$24,805,805.00)	(\$49,611,610.00)	-200.00%
DOCUMENTARY-HERT.LAND TR./ST.HOU.	\$28,073,953.76	\$46,541,422.78	\$18,467,469.02	65.78%
DRYCLEANING FACILITY FEES	\$1,293,910.09	\$1,620,384.34	\$326,474.25	25.23%
EDUCATION IMPROVEMENT FUND	\$585,096,607.95	\$655,950,206.49	\$70,853,598.54	12.11%
ENVIRONMENTAL IMPACT FEE - DHEC	\$17,302,102.84	\$17,496,581.60	\$194,478.76	1.12%
ESTATE TAX - PROBATE JUDGES	\$150,863.46	\$47,231.55	(\$103,631.91)	-68.69%
FOREST RENEWAL TAX - FORESTRY COMM	\$826,893.24	\$866,850.65	\$39,957.41	4.83%
GASOLINE - HIGHWAY/WILDLIFE	\$504,853,641.22	\$513,071,948.22	\$8,218,307.00	1.63%
INDIGENT CARE FUND	\$50,224,647.03	\$51,685,956.53	\$1,461,309.50	2.91%
LOCAL OPTION SALES TAX	\$250,773,150.31	\$389,848,433.43	\$139,075,283.12	55.46%
MOTOR CARRIER PROPERTY TAX	\$14,575,621.34	\$17,263,871.73	\$2,688,250.39	18.44%
NURSING HOME FRANCHISE FEE	\$4,171.24		(\$4,171.24)	
PUBLIC UTILITY ASSESSMENTS	\$10,299,351.06	\$10,193,683.04	(\$105,668.02)	-1.03%
SALES TAX-AVIATION-COMMERCE	\$437,523.10	\$942,982.83	\$505,459.73	115.53%
SOLID WASTE MANAGEMENT TAX	\$8,475,631.25	\$9,250,062.29	\$774,431.04	9.14%
CHARLESTON RE-DEV.AUTH.	\$3,349,257.79	\$4,670,587.91	\$1,321,330.12	39.45%
911 ACCESS	\$15,071,020.70	\$17,215,408.58	\$2,144,387.88	14.23%
SLED INSPECTION FEES	\$2,885,408.46	\$2,403,237.72	(\$482,170.74)	-16.71%
STATE RURAL INFRASTRUCTURE FUND	\$7,808,341.00	\$11,826,960.00	\$4,018,619.00	51.47%
PROPERTY TAX RELIEF - INCOME	\$512,313,803.00	\$474,242,900.00	(\$38,070,903.00)	-7.43%
PROPERTY TAX RELIEF - CORP	\$30,359,926.00	\$32,038,019.00	\$1,678,093.00	5.53%
<b>ALLOCATED FUNDS</b>	<b>\$2,113,750,463.27</b>	<b>\$2,281,052,418.18</b>	<b>\$167,301,954.91</b>	<b>7.91%</b>
<b>TOTAL REVENUE COLLECTIONS</b>	<b>\$7,300,082,891.55</b>	<b>\$8,107,690,384.41</b>	<b>\$807,607,492.86</b>	<b>11.06%</b>
<b>REFUNDS:</b>				
INDIVIDUAL INCOME REFUNDS	\$1,031,231,527.41	\$1,111,314,565.15	\$80,083,037.74	7.77%
CORPORATION INCOME REFUNDS	\$36,991,974.85	\$33,145,969.24	(\$3,846,005.61)	-10.40%

# STATE INDIVIDUAL INCOME TAXES

(Tax rates for tax year 2006—as of January 1, 2006)

	TAX RATE RANGE				Number (in percent)	INCOME BRACKETS			PERSONAL EXEMPTIONS			FEDERAL INCOME TAX DEDUCTIBLE	
	Low	High	Bracket	Lowest		Highest	Single	Married dependents	None	None			
											of		Income
ALABAMA	2.0	5.0	3	500 (b)	3,000 (b)	1,500	3,000	300	*				
ALASKA	No State Income Tax												
ARIZONA	2.87	5.04	5	10,000 (b)	150,000 (b)	2,100	4,200	2,300					
ARKANSAS (a)	1.0	7.0 (e)	6	3,399	28,500	20 (c)	40 (c)	20 (c)					
CALIFORNIA (a)	1.0	9.3 (x)	6	6,319 (b)	41,477 (b)	87 (c)	174 (c)	272 (c)					
COLORADO	4.63		1	-----Flat rate-----									
CONNECTICUT	3.0	5.0	2	10,000 (b)	10,000 (b)	12,750 (f)	24,500 (f)	0					
DELAWARE	2.2	5.95	6	5,000	60,000	110 (c)	220 (c)	110 (c)					
FLORIDA	No State Income Tax												
GEORGIA	1.0	6.0	6	750 (g)	7,000 (g)	2,700	5,400	3,000					
HAWAII	1.4	8.25	9	2,000 (b)	40,000 (b)	1,040	2,080	1,040					
IDAH0 (a)	1.6	7.8	8	1,159 (h)	23,178 (h)	3,300 (d)	6,600 (d)	3,300 (d)					
ILLINOIS	3.0		1	-----Flat rate-----									
INDIANA	3.4		1	-----Flat rate-----									
IOWA (a)	0.36	8.98	9	1,269	57,106	40 (c)	80 (c)	40 (c)	*				
KANSAS	3.5	6.45	3	15,000 (b)	30,000 (b)	2,250	4,500	2,250					
KENTUCKY	2.0	6.0	6	3,000	75,000	20 (c)	40 (c)	20 (c)					
LOUISIANA	2.0	6.0	3	12,500 (b)	25,000 (b)	4,500 (f)	9,000 (f)	1,000 (f)	*				
MAINE (a)	2.0	8.5	4	4,550 (b)	18,250 (b)	2,850	5,700	2,850					
MARYLAND	2.0	4.75	4	1,000	3,000	2,400	4,800	2,400					
MASSACHUSETTS (a)	5.3		1	-----Flat rate-----									
MICHIGAN (a)	3.9		1	-----Flat rate-----									
MINNESOTA (a)	5.36	7.85	3	20,510 (i)	67,360 (i)	3,300 (d)	6,600 (d)	3,300 (d)					
MISSISSIPPI	3.0	5.0	3	5,000	10,000	6,000	12,000	1,500					
MISSOURI	1.5	6.0	10	1,000	9,000	2,100	4,200	1,200	*(s)				
MONTANA (a)	1.0	6.9	7	2,300	13,900	1,900	3,800	1,900	*				
NEBRASKA (a)	2.56	6.84	4	2,400 (k)	26,500 (k)	103 (c)	206 (c)	103 (c)					
NEVADA	No State Income Tax												
NEW HAMPSHIRE	State Income Tax is Limited to Dividends and Interest Income Only.												
NEW JERSEY	1.4	8.97	6	20,000 (l)	500,000 (l)	1,000	2,000	1,500					
NEW MEXICO	1.7	5.3	4	5,500 (m)	16,000 (m)	3,300 (d)	6,600 (d)	3,300 (d)					
NEW YORK	4.0	6.85	5	8,000 (n)	20,000 (n)	0	1,000	1,000					
NORTH CAROLINA (c)	6.0	8.25	4	12,750 (o)	120,000 (o)	3,300 (d)	6,600 (d)	3,300 (d)					
NORTH DAKOTA (a)	2.1	5.54 (p)	5	29,700 (p)	326,480 (p)	3,300 (d)	6,600 (d)	3,300 (d)					
OHIO (a)	0.712	7.185	9	5,000	200,000	1,300 (q)	2,600 (q)	1,300 (q)					
OKLAHOMA	0.5	6.25 (r)	8	1,000 (b)	10,000 (b)	1,000	2,000	1,000	*(r)				
OREGON (a)	5.0	9.0	3	2,650 (b)	6,550 (b)	159 (c)	318 (c)	159 (c)	*(s)				
PENNSYLVANIA	3.07		1	-----Flat rate-----									
RHODE ISLAND	25.0% Federal tax rates (t)												
SOUTH CAROLINA (a)	2.5	7.0	6	2,570	12,850	3,300 (d)	6,600 (d)	3,300 (d)					
SOUTH DAKOTA	No State Income Tax												
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.												
TEXAS	No State Income Tax												
UTAH	2.30	7.0	6	863 (b)	4,314 (b)	2,475 (d)	4,950 (d)	2,475 (d)	*(u)				
VERMONT (a)	3.6	9.5	5	29,900 (v)	326,450 (v)	3,300 (d)	6,600 (d)	3,300 (d)					
VIRGINIA	2.0	5.75	4	3,000	17,000	900	1,800	900					
WASHINGTON	No State Income Tax												
WEST VIRGINIA	3.0	6.5	5	10,000	60,000	2,000	4,000	2,000					
WISCONSIN (a)	4.6	6.75	4	8,840 (w)	132,580 (w)	700	1,400	400					
WYOMING	No State Income Tax												
DIST. OF COLUMBIA	4.5	9.0	3	10,000	30,000	1,370	2,740	1,370					

### STATE INDIVIDUAL INCOME TAXES (footnotes)

Source: The Federation of Tax Administrators from various sources.

- (a) 16 states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts, Michigan, Nebraska and Ohio indexes the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
- (e) A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$56,500.
- (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$29,980 to over \$119,100.
- (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$46,750.
- (l) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 8.97% (with 7 income brackets) applying to income brackets from \$20,000 to over \$500,000.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married households filing separately pay the tax imposed on half the income.
- (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$16,000 to \$20,000.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2007.
- (p) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$49,600 to \$326,450. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (q) Plus an additional \$20 per exemption tax credit.
- (r) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets that are twice the dollar amounts. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
- (s) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon.
- (t) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001.
- (u) One half of the federal income taxes are deductible.
- (v) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$49,650 to over \$326,450.
- (w) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$11,780 to \$176,770. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.
- (x) An additional 1% tax is imposed on taxable income over \$1 million.

## Individual Income Tax Returns by County

Tax Year 2005

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,397	20,462	\$155,335,310	\$8,481,985
Aiken	59,356	127,424	\$1,545,570,393	\$79,144,920
Allendale	3,710	8,118	\$43,134,304	\$2,289,270
Anderson	68,012	146,085	\$1,532,667,143	\$88,472,538
Bamberg	5,624	12,301	\$87,198,447	\$4,837,316
Barnwell	8,352	18,230	\$148,849,696	\$8,297,722
Beaufort	56,087	116,078	\$2,134,402,967	\$126,198,872
Berkeley	55,887	118,638	\$1,190,914,232	\$67,980,474
Calhoun	4,818	10,197	\$102,624,107	\$5,952,207
Charleston	145,945	281,166	\$5,014,221,696	\$297,051,829
Cherokee	19,807	43,664	\$362,910,876	\$18,861,415
Chester	12,854	27,683	\$224,210,855	\$11,008,561
Chesterfield	16,316	35,719	\$264,071,131	\$12,750,112
Clarendon	11,711	25,308	\$169,576,529	\$9,484,147
Colleton	15,468	33,454	\$242,774,730	\$13,597,409
Darlington	26,390	56,523	\$514,763,555	\$29,778,385
Dillon	11,833	25,916	\$156,521,526	\$8,250,925
Dorchester	45,337	98,044	\$1,121,117,016	\$65,456,318
Edgefield	7,179	15,702	\$144,264,405	\$6,974,711
Fairfield	9,363	19,603	\$148,781,684	\$7,994,503
Florence	53,997	115,313	\$1,257,377,658	\$74,296,703
Georgetown	24,145	49,879	\$632,166,650	\$37,692,016
Greenville	173,766	369,858	\$5,353,823,073	\$322,235,582
Greenwood	26,653	57,166	\$575,169,513	\$33,072,815
Hampton	7,701	16,897	\$125,440,704	\$6,861,454
Horry	102,533	197,915	\$2,403,082,550	\$141,040,277

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Kershaw	23,969	50,997	\$525,754,155	\$30,106,771
Lancaster	23,810	52,643	\$485,364,817	\$21,832,347
Laurens	24,093	51,745	\$419,775,402	\$23,535,056
Lee	6,506	14,108	\$83,344,190	\$4,512,298
Lexington	96,894	204,172	\$2,702,780,077	\$159,581,834
McCormick	3,868	7,882	\$59,020,906	\$2,770,175
Marion	13,132	27,834	\$175,097,786	\$9,567,153
Marlboro	10,474	22,533	\$138,758,094	\$6,631,496
Newberry	14,899	31,122	\$283,119,480	\$16,004,528
Oconee	28,396	59,956	\$673,560,035	\$38,611,889
Orangeburg	36,078	75,753	\$602,096,797	\$33,788,734
Pickens	42,798	91,256	\$1,023,251,175	\$59,285,790
Richland	143,197	285,471	\$4,105,497,928	\$245,362,538
Saluda	6,515	14,044	\$116,880,493	\$6,354,662
Spartanburg	106,239	230,147	\$2,566,825,692	\$149,245,584
Sumter	39,060	84,541	\$681,843,232	\$38,770,166
Union	11,559	24,169	\$179,461,168	\$9,689,073
Williamsburg	12,766	27,862	\$162,435,175	\$8,876,217
York	79,252	172,509	\$2,245,708,020	\$85,359,830
Out of State	1,474	2,282	\$33,198,578	\$2,083,085
Out of Country	193,216	418,077	\$4,354,774,251	\$258,367,966
Unknown	43	105	\$518,868	\$29,434
<b>Total</b>	<b>1,906,991</b>	<b>4,010,569</b>	<b>\$47,369,981,992</b>	<b>\$2,703,458,959</b>

Footnote: \*Total tax minus total nonrefundable credits equals state tax liability.

## Individual Income Tax Returns by Tax Liability

Tax Year 2005

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	612,817	32.14%	(\$5,609,911)	-0.21%
\$0.01-\$25	71,859	3.77%	847,922	0.03%
\$26-\$50	56,270	2.95%	2,087,293	0.08%
\$51-\$75	44,332	2.32%	2,718,057	0.10%
\$76-\$100	37,867	1.99%	3,281,852	0.12%
\$101-\$125	35,192	1.85%	3,945,458	0.15%
\$126-\$150	27,774	1.46%	3,783,049	0.14%
\$151-\$200	47,182	2.47%	8,198,042	0.30%
\$201-\$250	43,790	2.30%	9,800,585	0.36%
\$251-\$300	33,945	1.78%	9,336,208	0.35%
\$301-\$400	60,121	3.15%	20,943,404	0.77%
\$401-\$500	47,395	2.49%	21,296,222	0.79%
\$501-\$600	41,539	2.18%	22,723,924	0.84%
\$601-\$700	36,357	1.91%	23,574,802	0.87%
\$701-\$800	36,475	1.91%	27,340,972	1.01%
\$801-\$900	32,675	1.71%	27,799,318	1.03%
\$901-\$1,000	31,006	1.63%	29,424,503	1.09%
\$1,001-\$1,250	72,302	3.79%	81,082,034	3.00%
\$1,251-\$1,500	63,050	3.31%	86,572,665	3.20%
\$1,501-\$2,000	101,040	5.30%	175,679,480	6.50%
\$2,001-\$2,500	76,854	4.03%	172,021,243	6.36%
\$2,501-\$3,000	60,379	3.17%	165,345,103	6.12%
\$3,001-\$4,000	84,366	4.42%	292,013,781	10.80%
\$4,001-\$5,000	50,069	2.63%	223,019,979	8.25%
\$5,001-\$7,500	52,593	2.76%	315,915,837	11.69%
\$7,501-\$9,999	18,599	0.98%	159,420,037	5.90%
OVER \$10,000	31,143	1.63%	820,897,100	30.36%
<b>Total</b>	<b>1,906,991</b>	<b>100%</b>	<b>\$2,703,458,959</b>	<b>100%</b>

## Individual Income Tax Returns by Income Class

Tax Year 2005

State Taxable Income Class	Number of Returns	Number of Exemptions	Total State Taxable Income (as claimed)	State Tax Amount	State Tax Credits <sup>1</sup> (as claimed)	State Tax Liability (Tax-Credits)	State Tax Liability (as allowed)
\$0	575,560	1,174,181	\$-19,254,400	\$40,560	\$3,104,810	\$-3,064,250	\$40,341
\$1-\$1,000	70,684	127,861	32,990,723	825,048	438,390	386,658	762,867
\$1,001-\$2,000	55,852	102,945	83,052,473	2,084,729	480,167	1,604,562	1,914,301
\$2,001-\$3,000	48,700	91,362	121,151,472	3,048,302	525,851	2,522,451	2,784,204
\$3,001-\$4,000	44,538	84,659	155,537,526	4,089,181	583,290	3,505,891	3,717,954
\$4,001-\$5,000	41,626	79,822	187,076,303	5,075,379	656,725	4,418,654	4,601,144
\$5,001-\$6,000	39,109	75,531	214,849,453	6,132,126	702,946	5,429,180	5,560,952
\$6,001-\$7,000	37,468	72,342	243,355,015	7,375,078	795,182	6,579,896	6,705,050
\$7,001-\$8,000	35,644	68,844	267,088,287	8,468,287	792,100	7,676,187	7,738,039
\$8,001-\$9,000	34,145	65,828	289,985,866	9,741,030	840,950	8,900,080	8,948,083
\$9,001-\$10,000	32,654	62,605	310,081,550	10,949,863	859,264	10,090,599	10,121,223
\$10,001-\$11,000	31,198	60,236	327,346,182	12,155,007	911,466	11,243,540	11,266,673
\$11,001-\$12,001	29,950	57,599	344,279,061	13,471,211	944,222	12,526,989	12,544,521
\$12,001-\$13,000	28,895	55,768	361,173,956	14,755,511	1,000,369	13,755,142	13,767,674
\$13,001-\$14,000	27,206	51,901	367,153,801	15,732,286	1,032,283	14,700,003	14,710,686
\$14,001-\$15,000	25,990	50,353	376,809,799	16,852,693	1,092,168	15,760,525	15,773,282
\$15,001-\$20,000	116,293	224,236	2,025,783,996	99,190,157	5,862,667	93,327,490	93,370,812
\$20,001-\$25,000	96,545	191,264	2,164,688,481	116,163,033	7,040,281	109,122,752	109,164,668
\$25,001-\$35,000	146,143	310,631	4,336,263,433	249,999,046	16,679,551	233,319,495	233,413,143
\$35,001-\$50,000	141,576	337,642	5,934,075,240	363,537,676	26,853,912	336,683,764	336,817,589
\$50,001-\$75,000	127,435	335,539	7,745,679,472	495,518,281	38,954,498	456,563,783	456,753,979
\$75,001-\$100,000	51,773	140,844	4,434,755,157	291,474,397	21,747,171	269,727,226	269,825,019
\$100,001-\$150,000	35,140	96,356	4,205,248,897	281,479,442	19,533,252	261,946,190	262,006,931
\$150,001-\$200,000	12,107	33,549	2,075,066,235	140,811,563	8,187,160	132,624,403	132,642,531
\$200,001-\$350,000	11,748	33,264	3,037,015,327	208,280,126	11,578,145	196,701,981	196,708,477
\$350,001-\$500,000	3,904	11,331	1,619,651,433	111,943,064	5,886,179	106,056,885	106,058,336
\$500,001-\$750,000	2,526	7,093	1,518,666,241	105,379,626	6,074,282	99,305,344	99,305,869
Over- \$750,000	2,582	6,983	4,610,411,013	321,781,174	29,737,635	292,043,539	292,044,522
<b>Total</b>	<b>1,906,991</b>	<b>4,010,569</b>	<b>\$47,369,981,992</b>	<b>\$2,916,353,876</b>	<b>\$212,894,916</b>	<b>\$2,703,458,959</b>	<b>\$2,709,068,870</b>

<sup>1</sup> Credits are nonrefundable.

## Individual Income Tax Return Statistics

Tax Year 2005

**All Returns Processed:**

Filing Status	Short Form	Long Form	Short / Long Form Amended	Total
Single	186,491	534,863	5,067	726,421
Head of Household	95,705	272,293	4,471	372,469
Married, Filing Jointly	53,946	685,032	8,140	747,118
Married, Filing Separately	9,799	49,687	392	59,878
Widow/Widower	121	966	18	1,105
<b>Total</b>	<b>346,062</b>	<b>1,542,841</b>	<b>18,088</b>	<b>1,906,991</b>

**Refund Returns:**

Return Type	Number of Refunds Claimed	Total Amount Refunded*	Average Refund Amount*
Short Form	280,039	\$125,860,644	\$449
Long Form	1,195,292	\$875,603,806	733
Short/Long Form Amended	9,316	\$2,853,644	306
<b>Total</b>	<b>1,484,647</b>	<b>\$1,004,318,094</b>	<b>\$676</b>

\*Footnote: Before Debt Offset

# Individual Income Tax Contributions and Credits

Tax Year 2005

Type of Contribution	Number of Returns	Amount
Children's Trust	3,284	36,276
Conservation Bank	1,223	13,453
Eldercare Trust	2,254	21,202
First Steps	1,701	19,296
Gift Of Life Trust	1,464	11,367
Heritage	921	7,203
Litter	1,501	10,592
Military Family Relief	2,483	38,440
Public Ed	2,044	23,745
SCLEA	1,550	15,237
State Parks	2,852	31,431
Veterans' Trust	2,177	19,354
Wildlife	4,551	53,118
<b>Total Contributions</b>	<b>28,005</b>	<b>\$300,715</b>
Use Tax Collections Reported on SC 1040	11,528	734,126
Base Closure Credit	5	\$4,277
Carryover of Unused Qualified Credits	149	1,084,657
Certified Historic Residential Structure	22	209,668
Certified Historic Structure	9	\$58,525
Child/Dependent Care Credit	113,922	19,085,316
Commercial Production Credit	2	107
Community Development	14	5,234
Drip-Trickle Irrigation Credit	55	97,592
Economic Impact Zone Credit	168	1,931,324
Employer Child Care Credit	21	79,518
Family Independence Payments Credit-Additional	37	24,668
Health Insurance	80	102,895
Minority Contractor Business Credit	16	79,992
Motion Picture Project/Production Facility Credit	1	2
Motion Picture Project-TC 25	4	42,031
New Jobs Credit	289	6,467,172
Nonresident Credit - Taxes Paid to Another State	74,154	140,370,356
Nursing Home Credit*	190	51,082
Palmetto Seed Capital Credit	5	65,658
Qualified Conservation	99	1,996,166
Qualified Retirement Plan Contribution Credit	347	689,192
Quality Forum	2	77
Scenic River Tax Credit	4	24,991
Textiles Rehabilitation	43	1,374,124
Tuition Tax Credit	9,085	5,762,355
Two-Wage Earner Credit	365,244	45,135,989
Venture Capital	3	3,575
Water Resources Credit	30	51,859
<b>Total Credits Claimed</b>	<b>564,050</b>	<b>\$225,011,535</b>

**\*Footnote:**

Carryover of Unused Qualified Credits (not included in total above)	149	1,084,657.00
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# Individual Income Debt Collections

Tax Year 2005

<b>Entity</b>	<b>Number of Returns</b>	<b>Debt Collected</b>
AIKEN CENTER	55	11,878.21
AIKEN HOUSING AUTHORITY	9	804.39
AIKEN TECHNICAL COLLEGE	261	49,944.57
ANDERSON OCONEE BEHAVIORAL	57	6,462.32
B&CB SC RETIREMENT SYSTEMS	18	12,658.05
BEECH ISLAND WATER DISTRICT	7	439.28
BEHAVIORAL HEALTH SERVICES	59	11,896.99
BJ WORKMAN MEMORIAL HOSP	1,303	400,248.57
CHARLESTON MEMORIAL HOSPITAL	968	201,656.55
CHARLESTON SOUTHERN UNIVERSI	113	45,684.76
CHESTER CTY ALCOHOL AND DRUG	11	2,467.00
CITY OF COLUMBIA	494	69,089.49
CLEMSON UNIV-PERKINS LOANS	48	18,205.26
CLEMSON UNIV-STUDENT ACCOUNT	152	41,733.69
COASTAL CAROLINA UNIVERSITY	52	17,977.64
COKER COLLEGE	24	11,691.17
COLLEGE OF CHARLESTON	195	65,572.06
COLUMBIA COLLEGE	35	10,923.95
COLUMBIA HOUSING AUTHORITY	75	14,538.75
CONVERSE COLLEGE	9	3,017.24
CORNERSTONE ALCOHOL AND DRUG	7	817
COUNTY OF LEXINGTON	71	44,986.97
DEPT OF MENTAL HEALTH	817	289,338.95
ERSKINE COLLEGE	6	4,105.73
FLORENCE COUNTY TREASURER	52	11,470.23
FLORENCE-DARLINGTON TECH COL	465	118,306.52
FORREST JUNIOR COLLEGE	90	37,031.02
FORT MILL HOUSING AUTHORITY	18	3,695.31
FRANCIS MARION UNIVERSITY	80	22,763.63
GEORGETOWN COUNTY SCHOOL DIS	4	974
GREENVILLE COUNTY SCHOOL	4	1,567.57
GREENVILLE TECH COLLEGE	110	19,335.41

<u>Entity</u>	<u>Number of Returns</u>	<u>Debt Collected</u>
HORRY-GEORGETOWN TECH COLLEGE	375	83,235.01
HOUSING & REDEV OF MARLBORO	6	834.72
HOUSING AUTH CITY OF CHAS	136	25,009.09
HOUSING AUTH OF ANDERSON	26	6,137.46
HOUSING AUTH OF FLORENCE	46	9,134.89
HOUSING AUTH OF GREENVILLE	82	14,411.20
HOUSING AUTH OF GREENWOOD	37	5,345.42
HOUSING AUTH OF MARION	29	5,132.35
HOUSING AUTH OF WOODRUFF	27	3,251.18
HOUSING AUTHORITY OF CHERAW	18	4,590.58
HOUSING AUTHORITY OF MCCOLL	4	811
INTERNAL REVENUE SERVICE	10,193	4,232,006.83
LANCASTER CTY NATURAL GAS AU	133	18,280.79
LANDER UNIVERSITY	128	43,962.87
LEXINGTON SCHOOL DIST. ONE	27	3,754.04
LIMESTONE COLLEGE	16	4,515.27
MEDICAL UNIVERSITY OF SC	30	20,438.29
MULLINS HOUSING AUTHORITY	2	172
MUNICIPAL ASSOCIATION OF SC	11,635	2,196,782.81
MUSC MEDICAL CTR (HOSPITAL)	8,458	2,494,129.36
NEW LIFE CENTER	37	6,481.42
NEWBERRY HOUSING AUTHORITY	33	8,094.08
NORTHEASTERN TECH COLLEGE	154	31,730.81
ORANGEBURG-CALHOUN TECH.	189	34,754.40
PIEDMONT TECHNICAL COLLEGE	1,106	265,935.32
PRESBYTERIAN COLLEGE	3	1,994.00
PROBATION PAROLE AND PARDON	462	77,251.72
S.C. DEPT. OF TRANSPORTATION	53	18,968.65
SALUDA CTY AMBULANCE SERVICE	45	11,243.14
SANTEE COOPER AUTHORITY	1,353	181,007.94
SC COMMISSION FOR THE BLIND	3	999.69
SC DEPARTMENT OF CORRECTION	48	11,211.73
SC DEPT DISABILITIES & SP NE	3	408.76
SC DEPT OF MOTOR VEHICLES	1,236	216,030.63
SC DEPT OF NATURAL RESOURCES	9	681
SC DEPT OF REVENUE ENTERPRISE	15,428	4,583,941.29
SC DEPT OF REVENUE W/A/R	30,935	10,311,232.54

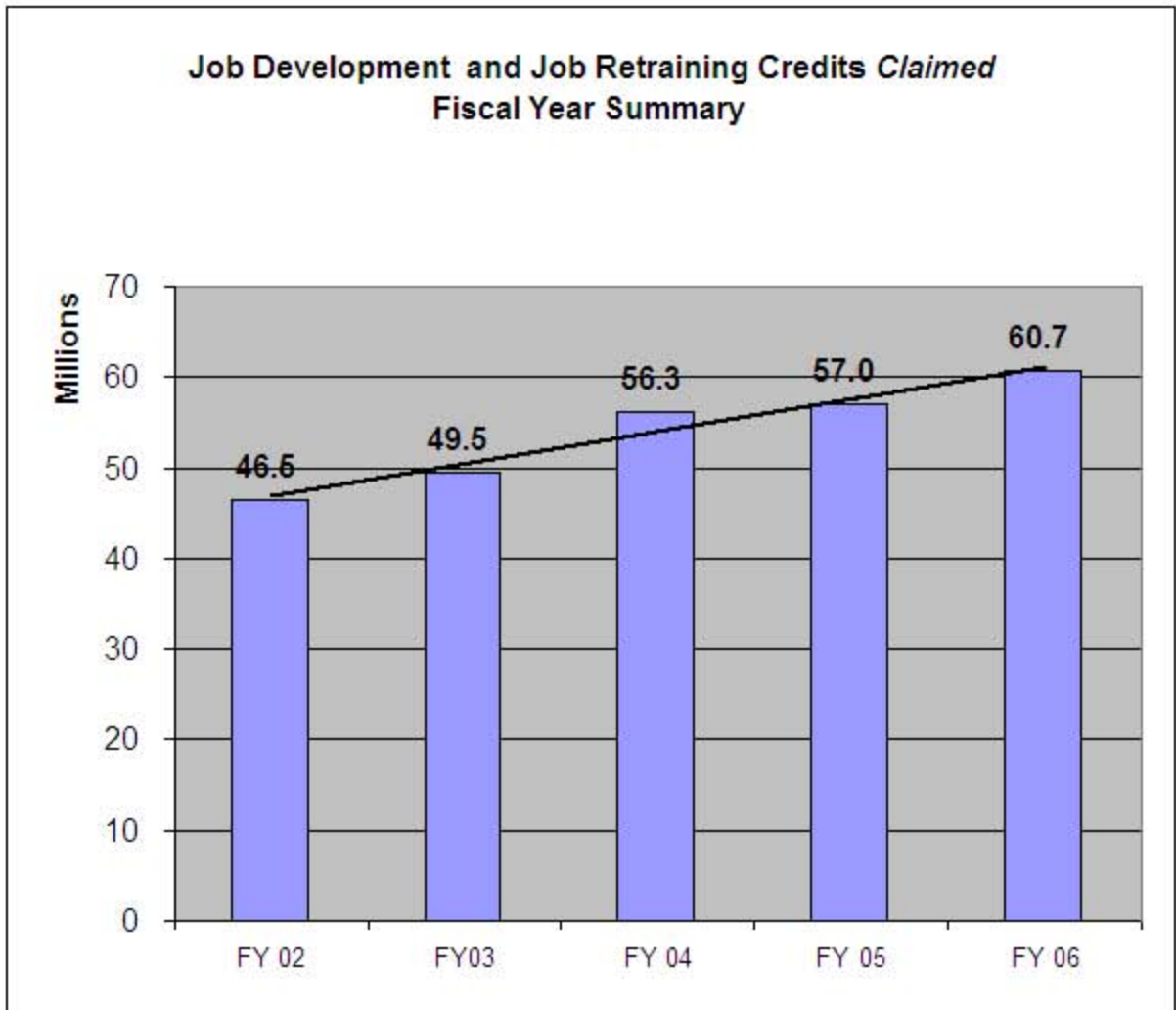
<u>Entity</u>	<u>Number of Returns</u>	<u>Debt Collected</u>
SC DEPT OF SOC SERV FOOD STA	4,458	1,197,562.27
SC EMPLOYMENT SECURITY COM	4,650	1,172,582.55
SC FORESTRY COMMISSION	4	661
SC REGIONAL HOUSING AUTH #3	102	18,881.53
SC STATE UNIVERSITY	366	99,475.30
SHERMAN COLLEGE OF ST CHIRO	8	3,773.00
SOUTH CAROLINA ASSOCIATION	109,790	34,776,254.96
SOUTH UNIVERSITY	21	6,860.41
SOUTHERN WESLEYAN UNIVERSITY	9	2,855.20
SPARTANBURG METHODIST COLL	109	32,958.34
SPARTANBURG METHODIST COLL	31	11,752.26
SPARTANBURG TECH COLLEGE	342	81,033.97
SPTBG HOSP FOR RESTORATIVE	7	2,235.81
SPTBG REGIONAL MEDICAL CENTE	10,869	3,373,165.32
SRMC PHYSICIANS BILLING	2,834	330,406.37
STATE EDUCATION ASSIST AUTH	1,916	900,339.31
STATE ETHICS COMMISSION	8	964
STATE HOUSING FIN & DEVEL	43	9,631.00
TECH COLL OF THE LOWCOUNTRY	51	13,159.08
THE CITADEL - PERKINS LOAN	29	11,418.83
THE CITADEL-INST. ACCTS	24	10,135.70
THE ERNEST E KENNEDY CTR	152	33,079.13
TRI-COUNTY TECHNICAL COLLEGE	142	19,742.82
TRIDENT TECHNICAL COLLEGE	437	126,579.37
UNIVERSITY OF SOUTH CAROLINA	278	114,501.57
WILLIAMSBURG TECH COLLEGE	26	4,971.53
WINTHROP UNIVERSITY	244	68,051.31
YORK HOUSING AUTHORITY	19	4,286.43
YORK TECHNICAL COLLEGE	339	80,363.36
<b>Total</b>	<b>235,314</b>	<b>72,452,467</b>

Data calculated from January 1, 2006 to December 18 , 2006

## Job Development and Retraining Credits

Fiscal Year 2005-2006

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09/05	14,491,262	614,201	\$15,105,463
12/05	13,939,138	712,709	14,651,847
03/06	15,334,190	705,340	16,039,530
06/06	14,388,887	535,018	14,923,905
<b>Total</b>	<b>\$58,153,477</b>	<b>\$2,567,268</b>	<b>\$60,720,745</b>



# RANGE OF STATE CORPORATE INCOME TAX RATES

(For tax year 2006 -- as of January 1, 2006)

STATE	TAX RATE	TAX BRACKETS		NUMBER OF BRACKETS	TAX RATE (a)	FEDERAL INCOME TAX DEDUCTIBLE
	(percent)	LOWEST	HIGHEST		(percent) FINANCIAL INST.	
ALABAMA	6.5		---Flat Rate---	1	6.5	*
ALASKA	1.0 - 9.4	10,000		10	1.0 - 9.4	
ARIZONA	6.968 (b)		---Flat Rate---	1	6.968 (b)	
ARKANSAS	1.0 - 6.5	3,000		6	1.0 - 6.5	
CALIFORNIA	8.84 (c)		---Flat Rate---	1	10.84 (c)	
COLORADO	4.63		---Flat Rate---	1	4.63	
CONNECTICUT	7.5 (d)		---Flat Rate---	1	7.5 (d)	
DELAWARE	8.7		---Flat Rate---	1	8.7-1.7 (e)	
FLORIDA	5.5 (f)		---Flat Rate---	1	5.5 (f)	
GEORGIA	6.0		---Flat Rate---	1	6.0	
HAWAII	4.4 - 6.4 (g)	25,000		3	7.92 (g)	
IDAHO	7.6 (h)		---Flat Rate---	1	7.6 (h)	
ILLINOIS	7.3 (i)		---Flat Rate---	1	7.3 (i)	
INDIANA	8.5		---Flat Rate---	1	8.5	
IOWA	6.0 - 12.0	25,000		4	5.0	*(k)
KANSAS	4.0 (l)		---Flat Rate---	1	2.25 (l)	
KENTUCKY	4.0 - 7.0 (m)	50,000		3	--- (a)	
LOUISIANA	4.0 - 8.0	25,000		5	--- (a)	*
MAINE	3.5 - 8.93 (n)	25,000		4	1.0	
MARYLAND	7.0		---Flat Rate---	1	7.0	
MASSACHUSETTS	9.5 (o)		---Flat Rate---	1	10.5 (o)	
MINNESOTA	9.8 (p)		---Flat Rate---	1	9.8 (p)	
MISSISSIPPI	3.0 - 5.0	5,000		3	3.0 - 5.0	
MISSOURI	6.25		---Flat Rate---	1	7.0	*(k)
MONTANA	6.75 (q)		---Flat Rate---	1	6.75 (q)	
NEBRASKA	5.58 - 7.81		50,000	2	--- (a)	
NEW HAMPSHIRE	8.5 (r)		---Flat Rate---	1	8.5 (r)	
NEW JERSEY	9.0 (s)		---Flat Rate---	1	9.0 (s)	
NEW MEXICO	4.8 - 7.6	500,000		3	4.8 - 7.6	
NEW YORK	7.5 (t)		---Flat Rate---	1	7.5 (t)	
NORTH CAROLINA	6.9 (u)		---Flat Rate---	1	6.9 (u)	
NORTH DAKOTA	2.6 - 7.0	3,000		5	7 (b)	*
OHIO	5.1 - 8.5 (v)		50,000	2	--- (v)	
OKLAHOMA	6.0		---Flat Rate---	1	6.0	
OREGON	6.6 (b)		---Flat Rate---	1	6.6 (b)	
PENNSYLVANIA	9.99		---Flat Rate---	1	--- (a)	
RHODE ISLAND	9.0 (b)		---Flat Rate---	1	9.0 (w)	
SOUTH CAROLINA	5.0		---Flat Rate---	1	4.5 (x)	
SOUTH DAKOTA	---				6.0-0.25% (b)	
TENNESSEE	6.5		---Flat Rate---	1	6.5	
UTAH	5.0 (b)		---Flat Rate---		5.0 (b)	
VERMONT	7.0 - 8.9 (aa)	10,000		4	--- (a)	
VIRGINIA	6.0		---Flat Rate---	1	6.0 (y)	
WEST VIRGINIA	9.0		---Flat Rate---	1	9.0	
WISCONSIN	7.9		---Flat Rate---	1	7.9	
DIST. OF COLUMBIA	9.975 (z)		---Flat Rate---		9.975 (z)	

## RANGE OF STATE CORPORATE INCOME TAX RATES (footnotes)

Source: Compiled by FTA from various sources

Note: Michigan imposes a single business tax (sometimes described as a business activities tax or value added tax) of 1.9% on the sum of federal taxable income of the business, compensation paid to employees, dividends, interest, royalties paid and other items. Similarly, Texas imposes a franchise tax of 4.5% of earned surplus or 2.5 mills of net worth. Nevada, Washington, and Wyoming do not have state corporate income taxes.

(a) Rates listed include the corporate tax rate applied to financial institutions or excise taxes based on income. Some states have other taxes based upon the value of deposits or shares.

(b) Minimum tax is \$50 in Arizona, \$50 in North Dakota (banks), \$10 in Oregon, \$250 in Rhode Island, \$500 per location in South Dakota (banks), \$100 in Utah, \$250 in Vermont.

(c) Minimum tax is \$800. The tax rate on S-Corporations is 1.5% (3.5% for banks).

(d) Or 3.1 mills per dollar of capital stock and surplus (maximum tax \$1 million) or \$250. A 25% surcharge applies to corporations with liability greater than \$250.

(e) The marginal rate decreases over 4 brackets ranging from \$20 to \$650 million in taxable income. Building and loan associations are taxed at a flat 8.7%.

(f) Or 3.3% Alternative Minimum Tax. An exemption of \$5,000 is allowed.

(g) Capital gains are taxed at 4%. There is also an alternative tax of 0.5% of gross annual sales.

(h) Minimum tax is \$20. An additional tax of \$10 is imposed on each return.

(i) Includes a 2.5% personal property replacement tax.

(k) Fifty percent of the federal income tax is deductible.

(l) Plus a surtax of 3.35% (2.125% for banks) taxable income in excess of \$50,000 (\$25,000).

(m) Minimum tax of \$175. Or, the alternative minimum tax equal to 0.095% of gross sales in the state or 0.75% of state gross profits.

(n) Or the Maine Alternative Minimum Tax.

(o) Rate includes 14% surtax, as does the following: an additional tax of \$7.00 per \$1,000 on taxable tangible property (or net worth allocable to state, for intangible property corporations); minimum tax of \$456.

(p) Plus a 5.8% tax on any Alternative Minimum Taxable Income over the base tax.

(q) A 7% tax on taxpayers using water's edge combination. Minimum tax is \$50.

(r) Plus a 0.50 percent tax on the enterprise base (total compensation, interest and dividends paid). Business profits tax imposed on both corporations and unincorporated associations.

(s) The rate reported in the table is the corporation business franchise tax rate. The minimum tax is \$500. An Alternative Minimum Assessment based on Gross Receipts applies if greater than corporate franchise tax.

Corporations not subject to the franchise tax are subject to a 7.25% income tax. Banking and financial corporations are subject to the franchise tax. Corporations with net income under \$100,000 are taxed at 6.5%. The tax on S corporations is being phased out through 2007. The tax rate on a New Jersey S corporation that has entire net income not subject to federal corporate income tax in excess of \$100,000 will remain at 1.33% for privilege periods ending on or before June 30, 2006. The rate will be 0.67% for privilege periods ending on or after July 1, 2006, but on or before June 30, 2007; and there will be no tax imposed for privilege periods ending on or after July 1, 2007. The tax on S corporation with entire net income not subject to federal corporate income tax of \$100, 00 or less is eliminated for privilege periods ending on or after July 1, 2007.

(t) Or 1.78 mills per dollar of capital (up to \$350,000); or a 2.5% alternative minimum tax; or a minimum tax of \$10,000 to \$100 depending on payroll size; if any of these is greater than the tax computed on net income. Small corporations with income under \$290,000 are subject to lower rates of tax on net income. An additional tax of 0.9 mills per dollar of subsidiary capital is imposed on corporations. For banks, the alternative bases of tax are 3% of alternative net income; or up to 1/50th mill of taxable assets; or a minimum tax of \$250.

(u) Financial institutions are also subject to a tax equal to \$30 per one million in assets.

(v) Rates shown are for the Franchise tax, which is being phased out through 2010. Current rates apply to 80% of the liability, or 80% of 4 mills time the value of the taxpayer's issued and outstanding share of stock with a maximum payment of \$150,000; or \$50 to \$1,000 minimum tax, depending on worldwide gross receipts. The Commercial Activity Tax (CAT) equals \$150 for gross receipts between \$150,000 and \$1 million, plus 0.26% of gross receipts over \$1 million. The CAT applies to 23% of receipts through March 31, and 40% for the remainder of the year. Banks will pay the Franchise tax. An additional litter tax is imposed equal to 0.11% on the first \$50,000 of taxable income, 0.22% on income over \$50,000; or 0.14 mills on net worth.

(w) For banks, the alternative tax is \$2.50 per \$10,000 of capital stock (\$100 minimum).

(x) Savings and Loans are taxed at a 6% rate.

(y) State and national banks subject to the state's franchise tax on net capital is exempt from the income tax.

(z) Minimum tax is \$100. Includes surtax.

(aa) Tax rate scheduled to decrease for tax years beginning after 2006. The top rate will decrease to 8.5% for income over \$25,000, with only three income brackets. Minimum tax of \$250.

## Corporate Income Tax Credits FY 2005-2006

Type of Credit Claimed	Number of Returns	Amount
Base Closure/ Federal Facility Employment Reduction Hiring Credit	1	\$3,303
Previous Credits Carried Claimed from Years Carried Over	192	\$252,583,256
Child Care Program	0	0
Corporate Headquarters	1	14,807
Corporate Moratorium (12-6-3365)	2	741,919
Credit for Hiring Family Independence Payment Recipients	11	304,362
Drip/ Trickle Irrigation Systems	4	639,760
Economic Impact Zone Property Investment Credit	58	17,397,350
Family Independence Payments Credit- Additional	4	45,850
Historic Rehabilitation	1	7,720
Infrastructure (Construction or Improvement)	5	1,760,366
Insurance Pool	0	0
Minority Business	0	0
Qualified Conservation	0	0
Other (Unknown Credit Type)	0	0
Palmetto Seed Capital	0	0
Recycling Property Tax Credit	0	0
Research Expenses Credit	31	4,538,943
Scenic Rivers	0	0
South Carolina New Jobs Credit	75	36,614,218
Water Resources	0	0
<b>Total Credits Claimed</b>	<b>385</b>	<b>\$314,651,854</b>
Footnote:		
Credits Carried Forward to Future Years (not included in total above)	207	\$273,751,674
Credits Expired	27	2,385,069

## Sales and Use Tax Accounts

FY 2005-2006

### Sales Tax Accounts:

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Total Active Accounts on July 1, 2005	104,678
New Accounts (07/01/2005 Thru 06/30/2006)	17,490
Accounts Closed (07/01/2005 Thru 06/30/2006)	10,076
<hr/>	
Total Active Accounts on June 30, 2006	112,092
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### Use Tax Accounts:

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Total Active Accounts on July 1, 2005	10,413
New Accounts (07/01/2005 Thru 06/30/2006)	743
Accounts Closed (07/01/2005 Thru 06/30/2006)	436
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Total Active Accounts on June 30, 2006	10,720
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## Gross and Net Taxable Sales by County

FY 2005-2006

County	Number of Business Units	Gross Sales	Net Taxable Sales
Abbeville	457	\$180,705,256	\$89,718,510
Aiken	3,124	2,592,492,903	1,225,465,978
Allendale	192	191,707,690	24,402,708
Anderson	4,080	3,976,937,390	1,759,174,394
Bamberg	339	220,747,138	72,222,882
Barnwell	529	281,956,766	150,494,781
Beaufort	4,691	3,887,259,912	2,662,718,004
Berkeley	2,751	3,094,730,821	1,646,962,427
Calhoun	304	214,160,461	52,809,096
Charleston	10,220	12,880,870,684	6,578,697,190
Cherokee	1,184	968,227,494	443,635,181
Chester	696	576,612,441	161,212,443
Chesterfield	958	717,419,701	220,648,715
Clarendon	723	372,226,385	167,872,407
Colleton	917	619,659,163	298,804,080
Darlington	1,451	1,089,297,348	369,263,794
Dillon	676	806,274,164	186,552,231
Dorchester	2,008	1,644,112,910	745,380,954
Edgefield	458	170,356,041	69,637,871
Fairfield	441	366,483,749	104,098,857
Florence	3,568	4,510,476,736	1,877,320,205
Georgetown	1,814	1,316,792,735	726,278,257
Greenville	10,843	14,137,466,314	6,693,712,331
Greenwood	1,616	1,434,072,602	716,593,878
Hampton	499	291,108,843	106,201,480

<b>County</b>	<b>Number of Business Units</b>	<b>Gross Sales</b>	<b>Net Taxable Sales</b>
Horry	9,428	8,913,075,663	6,195,467,606
Jasper	546	886,051,537	385,611,912
Kershaw	1,306	1,138,953,790	412,401,397
Lancaster	1,424	946,201,647	447,528,846
Laurens	1,278	757,832,407	340,490,338
Lee	359	208,394,849	52,547,506
Lexington	6,314	8,402,786,521	3,354,457,754
McCormick	200	53,001,894	27,000,145
Marion	740	515,606,909	195,224,525
Marlboro	543	517,628,059	121,002,013
Newberry	837	720,181,152	276,876,661
Oconee	1,697	1,159,467,059	605,267,699
Orangeburg	2,264	1,971,233,482	781,946,826
Pickens	2,196	1,768,130,615	906,294,841
Richland	8,119	10,652,495,145	5,869,859,369
Saluda	344	124,629,670	53,241,501
Spartanburg	6,221	7,815,570,929	2,993,181,907
Sumter	2,049	1,809,341,578	891,746,180
Union	564	297,678,472	150,561,322
Williamsburg	716	487,429,842	183,615,942
York	4,280	4,474,880,331	1,929,482,925
Total of Counties	105,964	110,162,727,199	53,323,685,869
Unallocated Totals	12,333	\$22,917,826,085	\$6,037,266,688
<b>State Grand Total</b>	<b>118,297</b>	<b>\$133,080,553,283</b>	<b>\$59,360,952,557</b>

## Gross Sales by City and County

FY 2005-2006

City and County	Gross Sales	City and County	Gross Sales
Abbeville	90,757,638	Pelzer	496,423
Calhoun Falls	5,629,388	Pendleton	25,439,719
Donalds	2,320,823	Starr	238,573
Due West	5,182,619	West Pelzer	17,085,707
Honea Path*	9,923,537	Williamston	42,008,351
Lowndesville	589,424	Unincorporated Areas	2,452,200,968
Ware Shoals*	3,147,378	<b>Anderson County</b>	<b>\$3,976,937,390</b>
Unincorporated Areas	63,154,449	Bamberg	62,921,518
<b>Abbeville County</b>	<b>\$180,705,256</b>	Denmark	35,764,051
Aiken	715,491,527	Ehrhardt	7,579,663
Burnettown	***	Olar	1,174,063
Jackson	6,544,406	Unincorporated Areas	113,307,843
Monetta*	3,282,889	<b>Bamberg County</b>	<b>\$220,747,138</b>
New Ellenton	25,145,415	Barnwell	199,026,725
North Augusta*	336,101,653	Blackville	13,634,621
Perry	1,203,616	Elko	706,338
Salley	1,180,806	Hilda	1,438,019
Wagener	19,502,219	Kline	155,637
Windsor	462,778	Snelling	20,600
Unincorporated Areas	1,483,577,595	Williston	55,678,482
<b>Aiken County</b>	<b>\$2,592,492,903</b>	Unincorporated Areas	11,296,345
Allendale	161,144,335	<b>Barnwell County</b>	<b>\$281,956,766</b>
Fairfax	1,781,006	Beaufort	561,225,502
Sycamore	319,330	Bluffton	44,083,336
Ulmers	***	Hilton Head Island	1,488,937,859
Unincorporated Areas	14,463,020	Port Royal	118,141,667
<b>Allendale County</b>	<b>\$191,707,690</b>	Yemassee*	3,337,562
Anderson	1,154,402,122	Unincorporated Areas	1,671,533,987
Belton	220,713,880	<b>Beaufort County</b>	<b>\$3,887,259,912</b>
Honea Path*	51,200,233	Chester	103,159,218
Iva	13,151,414	Ft. Lawn	3,676,835
Bonneau	9,492,812	Great Falls	53,939,800
Charleston*	98,528,101	Lowrys	2,829,329
Goose Creek	456,355,291	Richburg	9,898
Hanahan	164,024,148	Unincorporated Areas	412,997,360
Jamestown	7,742,661	<b>Chester County</b>	<b>\$576,612,441</b>
Moncks Corner	530,520,985	Cheraw	368,128,587
St. Stephens	24,959,094	Chesterfield	55,651,778
Summerville*	396,995,995		
Unincorporated Areas	1,406,111,731		
<b>Berkeley County</b>	<b>\$3,094,730,821</b>		

City and County	Gross Sales	City and County	Gross Sales
Cameron	20,181,913	Jefferson	12,274,201
St. Matthews	90,373,224	McBee	13,893,322
Unincorporated Areas	103,605,323	Mt. Croghan	1,722,323
<b>Calhoun County</b>	<b>\$214,160,461</b>	Pageland	94,385,567
Awendaw	2,493,553	Patrick	2,895,214
Charleston*	3,627,675,157	Ruby	2,698,533
Folly Beach	35,980,730	Unincorporated Areas	165,770,175
Hollywood	43,843,992	<b>Chesterfield County</b>	<b>\$717,419,701</b>
Isle Of Palms	92,040,743	Manning	193,644,444
Kiawah Island	115,914,331	Paxville	2,078,801
Lincolnton	2,655,883	Summerton	29,596,927
McClellanville	17,368,327	Turbeville	23,565,175
Meggett	632,451	Unincorporated Areas	123,341,039
Mt. Pleasant	1,385,075,828	<b>Clarendon County</b>	<b>\$372,226,385</b>
North Charleston*	6,150,068,180	Cottageville	11,511,277
Ravenel	105,876,301	Edisto Beach	47,667,556
Seabrook Island	16,539,152	Lodge	1,519,436
Sullivans Island	10,731,064	Smoaks	318,701
Summerville*	12,669,581	Walterboro	314,676,706
Unincorporated Areas	1,261,305,411	Williams	666,610
<b>Charleston County</b>	<b>\$12,880,870,684</b>	Unincorporated Areas	243,298,878
Blacksburg	91,836,896	<b>Colleton County</b>	<b>\$619,659,163</b>
Gaffney	418,445,733	Darlington	153,881,398
Unincorporated Areas	457,944,865	Hartsville	350,593,301
<b>Cherokee County</b>	<b>\$968,227,494</b>	Lamar	12,596,531
Society Hill	6,918,872	Scranton	5,357,481
Unincorporated Areas	565,307,246	Timmonsville	30,511,202
<b>Darlington County</b>	<b>\$1,089,297,348</b>	Unincorporated Areas	2,105,734,189
Dillon	192,047,626	<b>Florence County</b>	<b>\$4,510,476,736</b>
Lake View	19,269,777	Andrews*	86,530,455
Latta	92,443,612	Georgetown	432,968,526
Unincorporated Areas	502,513,150	Pawleys Island	2,257,166
<b>Dillon County</b>	<b>\$806,274,164</b>	Unincorporated Areas	795,036,587
Harleyville	6,511,636	<b>Georgetown County</b>	<b>\$1,316,792,735</b>
N. Charleston*	206,948,410	Fountain Inn*	68,097,163
Reevesville	864,015	Greenville	3,329,378,201
Ridgeville	2,931,878	Greer*	326,714,242
St. George	66,411,173	Mauldin	1,254,549,710
Summerville*	556,017,097	Simpsonville	314,876,781
Unincorporated Areas	804,427,700	Travelers Rest	115,311,490
<b>Dorchester County</b>	<b>\$1,644,112,910</b>	Unincorporated Areas	8,728,538,727

City and County	Gross Sales	City and County	Gross Sales
		<b>Greenville County</b>	<b>\$14,137,466,314</b>
Edgefield	20,131,069	Greenwood	507,707,366
Johnston	43,727,385	Hodges	2,452,973
North Augusta*	110,552	Ninety Six	10,469,566
Trenton	89,764	Troy	30,775
Unincorporated Areas	106,297,271	Ware Shoals*	41,072,429
<b>Edgefield County</b>	<b>\$170,356,041</b>	Unincorporated Areas	872,339,492
		<b>Greenwood County</b>	<b>\$1,434,072,602</b>
Ridgeway	3,215,880	Brunson	1,769,695
Winnsboro	167,254,380	Estill	45,565,187
Unincorporated Areas	196,013,489	Furman	7,482,990
<b>Fairfield County</b>	<b>\$366,483,749</b>	Gifford	61,281
Coward	4,251,188	Hampton	107,993,571
Florence	2,086,136,709	Luray	146,288
Johnsonville	28,946,597	Scotia	301,310
Lake City	189,024,409	Varnville	14,565,413
Olanta	12,579,737	Yemassee*	19,143,004
Pamplico	38,788,403	Unincorporated Areas	94,080,104
Quinby	9,146,821	Bishopville	105,716,362
Atlantic Beach	4,708,613	Lynchburg	5,437,237
Aynor	42,102,213	Unincorporated Areas	97,241,251
Briarcliffe Acres	***	<b>Lee County</b>	<b>\$208,394,849</b>
Conway	667,032,717	Batesburg/Leesville*	125,890,012
Loris	113,534,100	Cayce	1,244,460,416
Myrtle Beach	2,156,931,150	Chapin	259,230,926
North Myrtle Beach	713,814,386	Columbia*	310,185,224
Surfside Beach	118,551,438	Gaston	39,769,455
Unincorporated Areas	5,096,401,046	Gilbert	9,217,477
<b>Horry County</b>	<b>\$8,913,075,663</b>	Irmo*	79,560,756
Hardeeville	191,713,843	Lexington	555,762,471
Ridgeland	123,148,238	Pelion	32,303,749
Unincorporated Areas	571,189,456	Pine Ridge	4,790,577
<b>Jasper County</b>	<b>\$886,051,537</b>	South Congaree	18,477,811
Bethune	7,625,723	Springdale	76,554,471
Camden	340,487,158	Swansea	16,416,727
Elgin	38,257,194	West Columbia	475,152,557
Unincorporated Areas	752,583,714	Unincorporated Areas	5,155,023,891
<b>Kershaw County</b>	<b>\$1,138,953,790</b>	<b>Lexington County</b>	<b>\$8,402,786,521</b>
Heath Springs	3,546,387	Marion	126,946,240
Kershaw	45,867,502	Mullins	77,347,493
Lancaster	396,476,202	Nichols	16,628,840
Unincorporated Areas	500,311,556	Sellers	167,399
<b>Lancaster County</b>	<b>\$946,201,647</b>	Unincorporated Areas	294,516,938
		<b>Marion County</b>	<b>\$515,606,909</b>

City and County	Gross Sales	City and County	Gross Sales
Clinton	179,542,136	Bennettsville	119,001,175
Cross Hill	1,313,659	Blenheim	701,099
Fountain Inn*	7,384,071	Clio	2,913,123
Gray Court	11,341,993	McColl	13,068,556
Laurens	198,830,297	Tatum	574,473
Ware Shoals*	***	Unincorporated Areas	381,369,634
Waterloo	2,371,715	<b>Marlboro County</b>	<b>\$517,628,059</b>
Unincorporated Areas	357,048,537		
<b>Laurens County</b>	<b>\$757,832,407</b>		
McCormick	26,991,181	Santee	68,857,258
Parkville	203,600	Springfield	3,838,684
Plum Branch	731,813	Vance	977,847
Unincorporated Areas	25,075,301	Woodford	2,469,904
<b>McCormick County</b>	<b>\$53,001,894</b>	Unincorporated Areas	1,307,801,394
		<b>Orangeburg County</b>	<b>\$1,971,233,482</b>
Little Mountain	6,630,279		
Newberry	333,588,887	Central	77,720,883
Peak	1,239,973	Clemson*	166,849,978
Pomaria	1,233,818	Easley	703,957,724
Prosperity	11,601,489	Liberty	44,568,802
Silverstreet	748,706	Norris	1,521,609
Whitmire	6,147,807	Pickens	194,736,369
Unincorporated Areas	258,990,194	Six Mile	8,411,002
<b>Newberry County</b>	<b>\$720,181,152</b>	Unincorporated Areas	570,364,250
		<b>Pickens County</b>	<b>\$1,768,130,615</b>
Salem	407,392		
Seneca	448,225,695	Arcadia Lakes	365,435
Walhalla	33,358,159	Blythewood	45,306,026
West Union	7,667,652	Columbia*	4,374,112,405
Westminster	47,365,549	Eastover	4,944,605
Unincorporated Areas	622,442,612	Forest Acres	209,308,372
<b>Oconee County</b>	<b>\$1,159,467,059</b>	Irmo*	62,246,678
		Unincorporated Areas	5,956,211,625
Bowman	17,594,289	<b>Richland County</b>	<b>\$10,652,495,145</b>
Branchville	9,348,910		
Cope	52,503	Batesburg/Leesville*	392,784
Cordova	325,602	Monetta*	187,520
Elloree	16,087,968	Ridge Spring	21,835,345
Eutawville	14,128,154	Saluda	55,627,538
Holly Hill	40,519,466	Ward	132,813
Livingston	233,471	Unincorporated Areas	46,453,670
Neeses	12,262,317	<b>Saluda County</b>	<b>\$124,629,670</b>
North	15,050,858		
Norway	8,684,094	Campobello	4,344,383
Orangeburg	451,964,521	Central Pacolet	762
Rowesville	1,036,240	Chesnee	49,787,187

City and County	Gross Sales	City and County	Gross Sales
Cowpens	27,237,260	Clover	110,271,917
Duncan	157,818,928	Fort Mill	482,073,418
Greer*	174,920,886	Hickory Grove	94,997
Inman	24,886,491	McConnells	605,128
Landrum	66,802,804	Rock Hill	1,412,553,666
Lyman	61,432,123	Sharon	4,166,555
Pacolet	8,647,272	Smyrna	56,960
Pacolet Mills	***	Tega Cay	2,172,935
Reidville	48,147	York	262,679,500
Spartanburg	2,375,459,774	Unincorporated Areas	2,200,205,253
Wellford	7,976,967	<b>York County</b>	<b>\$4,474,880,331</b>
Woodruff	32,408,449		
Unincorporated Areas	4,823,499,295	Sum of Cities	<b>\$55,363,549,485</b>
<b>Spartanburg County</b>	<b>\$7,815,570,929</b>		
		Sum of Unincorporated Areas	<b>\$54,799,177,714</b>
Mayesville	1,830,123		
Pinewood	3,311,278	Sum of Counties	<b>\$110,162,727,199</b>
Sumter	1,201,180,603		
Unincorporated Areas	603,019,574	Sum of Allocated	<b>\$22,917,826,085</b>
<b>Sumter County</b>	<b>\$1,809,341,578</b>		
		<b>State Grand Total</b>	<b>\$133,080,553,283</b>
Carlisle	541,649		
Jonesville	3,610,398		
Lockhart	236,085		
Union	186,297,147		
Unincorporated Areas	106,993,194		
<b>Union County</b>	<b>\$297,678,472</b>		
Andrews*	1,779,161		
Greeleyville	15,501,084		
Hemingway	61,355,151		
Kingstree	183,362,320		
Lane	1,107,498		
Stuckey	6,086,242		
Unincorporated Areas	218,238,386		
<b>Williamsburg County</b>	<b>\$4,474,880,331</b>		

Footnotes:

\* Indicates the city is located in more than one county.

\*\*\* Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the totals.

# Gross and Net Taxable Sales by Standard Industrial Classification (SIC)

FY 2005-2006

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
0100	Crop Production	56	\$39,570,449	\$11,769,544
0270	Animal Specialties	39	252,793,548	19,398,047
0780	Landscape Horticulture	149	63,584,730	21,680,644
0810	Forestry	9	2,711,896	324,724
0910	Fishing, Hatcheries	9	291,389	227,868
1000	Metal Mining	0	0	0
1100	Coal Mining	0	0	0
1300	Oil Gas Extraction	2	***	***
1400	Nonmetallic Minerals, Excluding Fuels	9	7,590,013	4,969,742
1520	General Building Contractors	83	128,676,287	63,045,618
1611	Highway & Street Construction	12	79,614,081	14,611,405
1620	Heavy Construction, Excluding Highway	19	24,475,115	7,912,964
1623	Cable Installation	8	5,126,948	2,129,789
1711	Plumbing, Heating, Air Conditioning	174	277,933,432	125,952,590
1721	Painting, Papering, Decorating	23	3,435,437	3,251,099
1731	Electrical Work	45	20,001,342	3,884,790
1740	Masonry, Stonework and Plastering	12	6,745,359	3,476,434
1750	Carpentry & Flooring	58	41,913,964	22,669,994
1761	Roofing & Sheet Metal Work	14	12,518,864	1,062,500
1771	Concrete Work	40	95,532,600	77,609,654
1781	Water Well Drilling	73	27,061,194	8,609,744

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
1790	Miscellaneous Trade Contractors	134	84,028,535	37,733,930
2000	Food & Kindred Products	24	18,050,890	4,110,550
2010	Meat Products	34	82,660,540	7,752,326
2020	Dairy Products	9	145,184,920	5,107,295
2082	Malt Beverages	1	***	***
2084	Wines, Brandy & Brandy Spirits	43	3,774,783	3,773,488
2085	Distilled Liquor	1	***	***
2086	Bottled & Canned Soft Drinks	24	303,373,342	39,358,456
2100	Tobacco Manufacturers	1	***	***
2200	Textile Mill Products	29	109,838,892	21,981,497
2300	Apparel & Other Textile Fabrics	30	195,272,518	2,672,231
2400	Lumber & Wood Products	81	383,168,086	38,913,411
2411	Logging Camps and Logging Contractor	1	***	***
2500	Furniture & Fixtures	29	43,912,339	6,171,961
2600	Paper & Allied Products	21	112,972,845	5,820,335
2700	Printing, Publishing, etc.	219	248,511,478	94,993,072
2711	Newspapers - Manufacturing	10	5,383,575	1,079,942
2712	Newspapers - Non Manufacturing	3	***	***
2800	Chemicals	59	856,663,782	26,251,007
2900	Petroleum Products, Including Asphalt	21	126,541,806	47,765,912
3000	Rubber & Misc Plastic Products	36	245,446,899	6,681,278
3100	Leather, Leather Products, Shoe Repair	2	***	***
3200	Stone Glass & Concrete Products	80	284,418,156	216,213,832
3300	Primary Metal Products	44	305,543,074	36,558,146

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
3400	Fabricated Metal Products	137	565,208,791	53,580,221
3500	Machinery, Excluding Electrical	104	198,672,036	40,471,755
3570	Computing & Accounting Machines	18	35,048,093	18,639,456
3600	Electrical & Electronic Equipment	86	203,832,047	15,897,753
3630	Household Appliances	8	42,907,144	6,005,483
3700	Transportation Equipment	21	66,660,980	3,458,172
3800	Scientific & Medical Instruments	46	65,617,929	41,165,431
3900	Miscellaneous Manufacturing Products	552	2,042,011,080	193,850,614
4011	Railroads	1	***	***
4200	Trucking & Warehousing	46	24,466,955	4,178,717
4500	Air Transportation	8	674,130	87,295
4600	Pipelines	1	***	***
4800	Communication Industries	605	1,936,874,896	1,726,336,982
4813	Telephone-Telegraph Communications	442	1,209,259,674	1,141,861,280
4841	Cable Television	28	205,289,381	162,240,094
4900	Electrical, Gas & Water Services	89	3,575,078,011	1,646,977,803
5010	Motor Vehicles & Auto Equipment	497	4,136,717,762	783,304,460
5020	Furniture & Home Furnishings	492	659,883,998	349,581,325
5030	Lumber & Other Building Material	52	166,848,450	58,783,813
5040	Sporting, Photographic & Hobby Items	284	172,516,257	82,763,731
5050	Metals & Minerals, Except Oil	17	21,524,285	4,461,123
5060	Electrical Goods	74	213,481,219	96,252,279
5070	Hardware, Plumbing, Heating Equipment	420	661,313,872	387,547,154
5080	Industrial & Farm Machinery	207	598,471,429	113,563,703

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
5081	Computers & Peripheral Equipment	1,594	1,860,079,351	823,057,051
5086	Professional & Medical Equipment	308	1,502,570,079	246,927,508
5099	Other Durable Goods	619	1,046,207,616	349,148,467
5110	Paper & Paper Products	31	155,707,543	34,751,191
5120	Drug & Sundries	17	91,055,857	3,774,582
5130	Apparel, Piece Goods & Notions	31	42,283,150	5,848,290
5140	Foodstuffs & Related Products	50	344,055,504	18,177,972
5150	Farm Products Raw Materials	0	0	0
5160	Chemicals & Allied Products	37	217,039,041	3,597,031
5170	Petroleum & Petroleum Products	23	477,585,794	54,552,931
5172	Aviation Fuel	34	40,852,219	17,818,280
5180	Beer, Wine & Alcoholic Beverages	16	107,841,143	978,355
5191	Farm Supplies	11	2,160,374	769,076
5194	Tobacco Products	3	***	***
5199	Other Non-Durable Goods	66	160,283,111	29,813,199
5211	Building Material Dealers	2,114	8,207,786,771	5,173,673,290
5251	Hardware Stores	320	480,175,315	311,471,882
5261	Nurseries & Garden Shops	613	307,719,997	102,005,291
5271	Mobile Home Dealers	388	388,841,591	100,566,942
5311	Department Stores	278	1,199,885,995	1,137,395,544
5331	Variety Stores	1,954	2,336,135,761	1,103,378,036
5398	Flea Markets	7,184	455,958,068	133,785,636
5399	Miscellaneous Merchandise Stores	2,369	7,639,015,452	5,552,624,797
5400	Convenience Stores	950	592,884,749	175,921,399

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
5411	Grocery Stores	2,731	8,394,256,159	5,279,467,177
5431	Fruit & Vegetable Markets	268	964,000,501	20,287,034
5460	Bakeries	128	35,653,729	18,416,232
5499	Other Food Stores	1,402	2,279,676,778	471,489,338
5511	New & Used Car Dealers	1,036	6,320,172,179	1,384,777,139
5521	Used Car Dealers	1,996	1,540,588,130	537,142,936
5531	Auto & Home Supply Stores	2,772	2,505,982,257	1,071,503,534
5541	Gasoline Service Stations	1,122	3,974,321,580	503,878,627
5571	Motorcycle Dealers	172	213,051,744	94,921,207
5599	Boat & Other Recreational Dealers	329	746,840,646	122,676,204
5600	Apparel & Accessory Stores	4,540	2,908,072,336	2,667,488,434
5700	Furniture & Home Furnishings	3,252	2,245,565,531	1,592,494,863
5812	Eating Places	11,198	6,621,169,999	5,721,067,753
5813	Drinking Places	1,359	220,211,754	204,539,943
5912	Drug Stores	1,141	3,684,927,208	522,554,304
5921	Liquor Stores	1,038	404,152,020	303,753,932
5931	Used Merchandise Stores	717	42,860,524	29,202,180
5941	Sporting Goods, Bicycle Shops & Firearms	810	663,427,860	268,718,432
5942	Book Stores	752	610,428,114	332,844,855
5944	Jewelry Stores	1,277	298,141,950	248,402,790
5945	Arts, Crafts & Hobby Stores	302	54,197,349	48,336,467
5947	Gift, Novelty & Souvenir Stores	2,378	301,279,441	227,269,120
5961	Mail Order Houses	320	613,667,647	167,245,821
5962	Vending Machines	154	15,425,419	11,999,015

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
5963	Arts & Crafts - \$20 License Fee	2,018	9,233,191	8,157,743
5965	Nonresident Retailers	233	688,032,944	270,166,041
5983	Fuel Oil Dealers	261	3,619,037,462	113,172,055
5984	LP Gas Dealers	131	824,922,298	54,946,167
5992	Florists	1,126	233,278,259	109,728,968
5993	Cigar Stores & Stands	154	66,890,478	50,417,342
5994	News Dealers & Newstands	15	6,285,372	4,259,695
5999	Other Miscellaneous Retail Operations	28,703	22,806,880,739	8,006,344,509
6000	Banking	19	2,240,776	2,023,760
6120	Savings and Loan Associations	0	0	0
6142	Federal Credit Unions	1	***	***
6143	State Credit Unions	0	0	0
6146	Installment Finance Companies	171	9,641,337	8,157,165
6162	Mortgage Banker	3	***	***
6300	Insurance Carriers	7	972,586	463,653
6371	Retirement Plans	1	***	***
6500	Real Estate	50	8,505,444	7,138,022
6664	Misc. Non-Profit Organizations	57	3,879,075	3,859,990
6799	Misc. Investors	38	27,710,836	16,903,244
7011	Hotels, Motels & Tourist Courts	3,323	2,205,476,683	2,107,349,001
7021	Rooming & Boarding Houses	497	101,051,359	98,186,561
7030	Campsite & Trailer Parks	73	13,804,620	11,282,374
7210	Laundry & Garment Services	682	170,742,651	146,858,583
7215	Coin Operated Laundry	122	12,662,425	8,003,305

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
7221	Photographic Studios	1,031	231,565,099	125,108,434
7231	Beauty Shops	1,477	101,184,037	43,688,690
7241	Barber Shops	72	2,847,662	31,266,294
7261	Funeral Services	473	210,689,091	95,388,876
7291	Tax Return Preparation Only	126	889,128	319,392
7299	Miscellaneous Personal Services	371	47,218,046	23,059,868
7310	Advertising	177	64,770,478	34,390,766
7312	Outdoor Advertising	12	1,585,430	1,046,831
7332	Blueprinting & Photocopying	49	30,936,067	16,886,524
7336	Graphic Design	41	7,059,886	3,725,580
7349	Cleaning Services	18	2,070,229	667,215
7370	Computer, Data Processing Services	182	85,976,351	23,687,763
7372	Computer Software	333	303,319,781	92,729,346
7394	Rental/Lease Of Tangible Property	1,922	1,416,372,050	987,819,092
7399	Other Business Services	903	515,796,507	178,731,862
7500	Auto Repair, Services & Garages	2,622	859,921,574	331,104,016
7512	Automobile Rental	239	254,292,920	211,535,391
7515	Passenger Car Leasing	57	18,912,378	17,126,372
7600	Other Repair Services	837	344,543,191	97,956,421
7800	Fair Retailers & Vendors	21	4,294,011	4,067,784
7812	Movie Production	9	1,208,739	311,425
7832	Motion Picture Theaters	45	19,958,995	19,906,612
7833	Drive-In Movie Theaters	2	***	***
7911	Dance Halls, Studios & Schools	12	767,629	767,629

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
7929	Entertainers & Groups	28	1,419,603	1,410,053
7932	Billiard & Pool Establishments	13	1,386,901	1,329,016
7933	Bowling Alleys	22	3,294,330	2,847,691
7941	Sports Clubs & Promoters	27	1,473,369	1,145,054
7948	Race Tracks & Operations	19	1,512,650	1,505,447
7992	Public Golf Courses	125	78,581,457	74,038,020
7993	Coin-Operated Amusement Devices	60	18,857,299	12,718,498
7996	Amusement Parks	16	17,058,075	17,042,107
7997	Membership Recreation Clubs	102	34,171,155	10,678,021
7999	Other Amusement & Recreations	41	2,993,357	1,647,121
8000	Medical & Health Services	719	1,437,087,875	286,142,703
8111	Legal Services	1	***	***
8200	Educational Services	73	9,521,653	5,133,753
8300	Family Services, Including Day Care	17	1,780,112	1,301,099
8611	Business Association	11	10,273,555	5,072,265
8621	Professional Association	3	***	***
8631	Labor Union	0	0	0
8641	Civic, Social or Fraternal Organization	20	5,489,295	5,430,463
8651	Political Organization	1	***	***
8661	Religious Organization	9	264,692	168,781
8699	Charitable Organization	0	0	0
8742	Marketing	25	10,037,397	8,303,193
8811	Private Household	10	66,645	62,289
8911	Architectural, Engineering Services	216	35,582,088	13,807,205

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
8922	Non-Commercial Organization	5	91,421	91,360
8931	Accounting, Auditing & Bookkeeping	19	333,871	28,694
8999	Miscellaneous Services (Including Vets)	61	18,763,312	7,651,431
9199	Governmental Entity	2	***	***
9999	Non-Classifiable Business	1,726	1,255,441,428	364,035,585
****	Unknown	1	***	***
<b>Total</b>		<b>118,297</b>	<b>\$133,080,553,283</b>	<b>\$59,360,952,557</b>

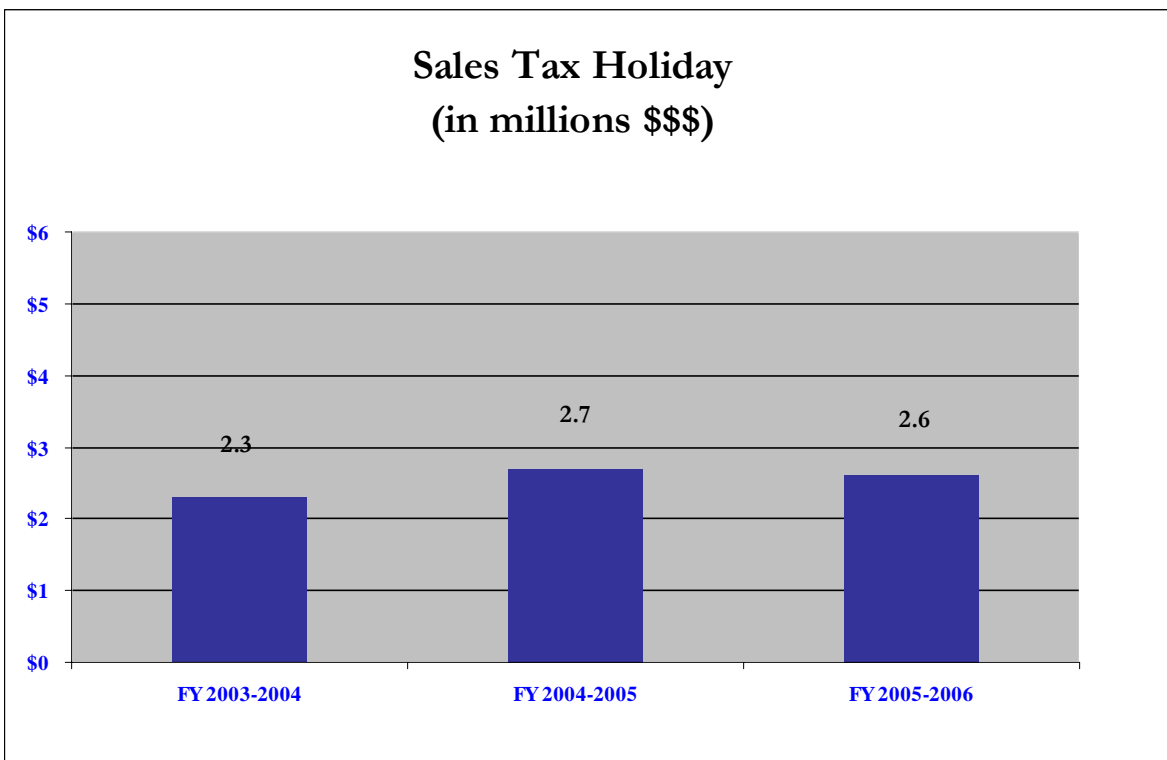
**Footnote: \*\*\*** Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total.

## Revenue Impact of Sales Tax Holiday

South Carolina Law grants a three-day sales tax exemption that occurs on the first Friday, Saturday, and Sunday in August each year. This exemption is designed to ease the burden of sales tax on certain purchases to shoppers during the specified period. The exemption provides relief from the state sales tax and any local 1% sales tax administered by the Department of Revenue. The exemption affects the sales of clothing, clothing accessories, footwear, school supplies, computers, printers, printer supplies and computer software provided that the item is not:

- Used in a trade or business
- Placed on a lay away or similar deferred payment and delivery plan, or
- Clothing that is rented

A complete list of items exempted during this specified time period, can be obtained on our website at [www.sctax.org](http://www.sctax.org).



Source: South Carolina Board of Economic Advisors

## Sales and Use Tax \$3,000 Maximum Taxpayer Discount FY 2005-2006

<u>Total Discounts</u>	<u>Taxpaying Establishments</u>	<u>Discounts Taken</u>
\$0-\$100	44,011	\$998,664
\$101-\$500	16,677	4,055,645
\$501-\$1000	5,140	3,625,336
\$1001-\$1500	2,106	2,568,385
\$1501-\$2000	1,191	2,067,112
\$2001-\$2500	805	1,792,298
\$2501-\$3000	2,968	8,860,934
<b>Total</b>	<b>72,898</b>	<b>23,968,373</b>

## Sales and Use Tax \$10,000 Maximum Taxpayer Discount

FY 2005-2006

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$1000	1	\$94
\$1001-\$1500	0	0
\$1501-\$2000	2	3,425
\$2001-\$2500	0	0
\$2501-\$3000	0	0
\$3001-\$4000	1	3,120
\$4001-\$4500	0	0
\$4501-\$5000	0	0
\$5001-\$5500	0	0
\$5501-\$6000	0	0
\$6001-\$8000	0	0
\$8001-\$8500	0	0
\$8501-\$9500	2	18,357
\$9501-\$10000	2	20,000
Over \$10001	0	0
<b>Total</b>	<b>8</b>	<b>\$44,996</b>

## South Carolina Counties with Additional Sales Tax

FY 2005-2006

County	Date of Implementation	Tax	Percent	
Abbeville	May-92	Local Option	1%	
Aiken	May-01	Capital Projects	1%	(Ended 3-06)
	Apr-06	Capital Projects	1%	(Reinstated)
Allendale	May-92	Local Option	1%	
	May-01	Capital Projects	1%	
Bamberg	May-92	Local Option	1%	
Barnwell	May-99	Local Option	1%	
Beaufort	Jun-99	Transportation	1%	(Ended 12-00)
Berkeley	May-97	Local Option	1%	
Calhoun	May-05	Local Option	1%	
Charleston	Jul-91	Local Option	1%	
	May-05	Transportation	1/2 of 1%	
Cherokee	Jul-96	School District	1%	
Chester	May-94	Local Option	1%	
	May-99	Capital Projects	1%	(Ended 5-00)
Chesterfield	May-97	Local Option	1%	
	Sep-00	School District	1%	
Clarendon	May-97	Local Option	1%	
	Jun-04	School District	1%	
Colleton	Jul-91	Local Option	1%	
Darlington	May-97	Local Option	1%	
	Feb-04	School District	1%	
Dillon	May-96	Local Option	1%	
	May-03	Capital Projects	1%	
Dorchester	May-05	Transportation	1%	
Edgefield	May-92	Local Option	1%	
Fairfield	May-06	Local Option	1%	
Florence	May-94	Local Option	1%	
Hampton	Jul-91	Local Option	1%	
	May-03	Capital Projects	1%	

County	Date of Implementation	Tax	Percent	
Jasper	Jul-91	Local Option	1%	
	May-99	Capital Projects	1%	(Ended 11-02)
	Dec-02	School District	1%	
Kershaw	May-97	Local Option	1%	
Lancaster	May-92	Local Option	1%	
Laurens	May-99	Local Option	1%	
Lee	May-96	Local Option	1%	
Lexington	Mar-05	School District	1%	
McCormick	Jul-91	Local Option	1%	
Marion	Jul-91	Local Option	1%	
Marlboro	May-92	Local Option	1%	
Newberry	May-99	Capital Projects	1%	(Ended 3-05)
	Apr-05	Capital Projects	1%	(Reinstated)
Orangeburg	May-99	Capital Projects	1%	(Ended 3-06)
	Apr-06	Capital Projects	1%	(Reinstated)
Pickens	May-95	Local Option	1%	
Richland	May-05	Local Option	1%	
Saluda	May-92	Local Option	1%	
Sumter	May-96	Local Option	1%	
Williamsburg	May-97	Local Option	1%	
York	May-98	Capital Projects	1%	(Ended 9-04)
	Oct-04	Capital Projects	1%	(Reinstated)

**Footnote: The above taxes are in addition to the 5% statewide sales tax.**

# Local Option Sales and Use Tax Collections by City and County

FY 2005-2006

City and County	Tax Collected (\$)	City and County	Tax Collected (\$)
<b>Abbeville County</b>		<b>Berkeley County</b>	
Abbeville	\$572,579	Bonneau	49,173
Calhoun Falls	55,962	Charleston	913,673
Donalds	13,603	Goose Creek	3,216,985
Due West	41,530	Hanahan	328,593
Honea Path	26,850	Jamestown	68,383
Lowndesville	5,929	Moncks Corner	2,114,520
Ware Shoals	24,755	St Stephens	169,564
Unincorporated	600,772	Summerville	2,918,541
<b>County Total</b>	<b>1,341,980</b>	Unincorporated	8,379,654
<b>Allendale County</b>		<b>County Total</b>	
Allendale	167,588		<b>18,159,085</b>
Fairfax	168,302	<b>Calhoun County</b>	
Sycamore	2,173	Cameron	28,020
Ulmers	2,789	St. Matthews	192,397
Unincorporated	508,063	Unincorporated	494,466
<b>County Total</b>	<b>848,916</b>	<b>County Total</b>	<b>714,882</b>
<b>Bamberg County</b>		<b>Charleston County</b>	
Bamberg	366,020	Awendaw	52,390
Denmark	257,442	Charleston	27,415,379
Ehrhardt	34,186	Folly Beach	382,635
Govan	238	Hollywood	203,207
Olar	7,240	Isle of Palms	1,117,033
Unincorporated	330,168	James Island	83,757
<b>County Total</b>	<b>995,293</b>	Kiawah Island	1,470,622
<b>Barnwell County</b>		Lincolnton	11,744
Barnwell	1,125,106	McClellanville	62,761
Blackville	109,231	Meggett	17,280
Elko	4,270	Mt Pleasant	10,795,300
Hilda	9,715	North Charleston	17,630,191
Kline	2,209	Ravenel	193,372
		Rockville	5,590

Snelling	4,470	Seabrook Island	272,982
Williston	194,955	Sullivans Island	198,655
Unincorporated	320,718	Summerville	235,383
<b>County Total</b>	<b>1,770,674</b>	Unincorporated	15,171,000
		<b>County Total</b>	<b>75,319,281</b>

<b>Chester County</b>	
Chester	571,582
Fort Lawn	43,990
Great Falls	105,887
Lowrys	7,551
Richburg	40,536
Unincorporated	1,473,448
<b>County Total</b>	<b>2,242,993</b>

<b>Chesterfield County</b>	
Cheraw	1,041,364
Chesterfield	237,164
Jefferson	55,628
McBee	60,888
Mt Croghan	4,638
Pageland	383,986
Patrick	15,251
Ruby	9,893
Unincorporated	1,041,728
<b>County Total</b>	<b>2,850,539</b>

<b>Clarendon County</b>	
Manning	1,121,629
Paxville	8,665
Summerton	170,870
Turbeville	100,464
Unincorporated	756,755
<b>County Total</b>	<b>2,158,383</b>

<b>Colleton County</b>	
Cottageville	49,443
Edisto Beach	372,290
Lodge	9,510
Smoaks	5,838

<b>Dillon County</b>	
Dillon	1,241,070
Lake View	80,131
Latta	142,088
Unincorporated	969,340
<b>County Total</b>	<b>2,432,628</b>

<b>Edgefield County</b>	
Edgefield	204,126
Johnston	164,630
North Augusta	70,983
Trenton	27,144
Unincorporated	680,062
<b>County Total</b>	<b>1,146,945</b>

<b>Fairfield County</b>	
Ridgeway	5,848
Winnsboro	45,335
Unincorporated	47,303
<b>County Total</b>	<b>98,485</b>

<b>Florence County</b>	
Coward	39,207
Florence	10,769,588
Johnsonville	216,633
Lake City	1,056,012
Olanta	52,956
Pamplico	105,435
Quinby	86,123
Scranton	55,374
Timmonsville	203,195
Unincorporated	7,521,658
<b>County Total</b>	<b>20,106,181</b>



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Ware Shoals	3,289	Columbia	23,685,967
Waterloo	25,193	Eastover	86,167
Unincorporated	1,891,284	Forest Acres	1,382,464
<b>County Total</b>	<b>4,139,966</b>	Irmo	418,814
<b>Lee County</b>		Unincorporated	23,523,453
Bishopville	390,216	<b>County Total</b>	<b>49,894,958</b>
Lynchburg	15,117	<b>Saluda County</b>	
Unincorporated	484,695	Batesburg	24,975
<b>County Total</b>	<b>890,028</b>	Monetta	4,458
<b>McCormick County</b>		Ridge Spring	53,978
McCormick	191,091	Saluda	272,504
Parksville	2,610	Ward	6,547
Plum Branch	4,820	Unincorporated	437,734
Unincorporated	266,104	<b>County Total</b>	<b>800,196</b>
<b>County Total</b>	<b>464,625</b>	<b>Sumter County</b>	
<b>Marion County</b>		Mayesville	12,607
Marion	884,670	Pinewood	22,161
Mullins	522,628	Sumter	7,027,984
Nichols	34,901	Unincorporated	3,125,412
Sellers	3,195	<b>County Total</b>	<b>10,188,163</b>
Unincorporated	1,030,275	<b>Williamsburg County</b>	
<b>County Total</b>	<b>2,475,667</b>	Andrews	20,599
<b>Marlboro County</b>		Greeleyville	51,195
Bennettsville	726,014	Hemingway	293,916
Blenheim	6,934	Kingstree	692,799
Clio	31,735	Lane	8,662
		Stuckey	10,254
		Unincorporated	814,375
		<b>County Total</b>	<b>1,891,800</b>
		<b>State Grand Total</b>	<b>\$237,071,282</b>

Note: These collections are based on the state's fiscal year July-June. However, local option is disbursed by the State Treasurer's Office on a June-May collection period, with final disbursements for the year in June.

## Special Local Option Sales Tax Collections by County

FY 2005-2006

### Capital Project Tax

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Aiken	\$15,852,660
Allendale	751,928
Dillon	2,335,502
Hampton	1,403,114
Newberry	3,260,217
Orangeburg	9,018,246
York	23,128,501

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<b>Total</b>	<b>\$55,750,168</b>
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### School District Tax

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Cherokee	\$4,816,024
Chesterfield	2,475,577
Clarendon	2,130,811
Darlington	4,452,935
Jasper	2,790,623
Lexington	32,139,653

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<b>Total</b>	<b>\$48,805,624</b>
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### Transportation Tax

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Charleston	\$37,265,218
Dorchester	9,080,346

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<b>Total</b>	<b>\$46,345,564</b>
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## Accommodations Tax Collections by Month

FY 2005-2006

<b>Month</b>	<b>Tax Collected</b>
Jul-05	\$5,220,535
Aug-05	6,917,074
Sept-05	4,816,085
Oct-05	2,897,867
Nov-05	2,642,776
Dec-05	2,085,482
Jan-06	1,420,616
Feb-06	1,383,395
Mar-06	2,102,998
Apr-06	2,391,486
May-06	3,715,934
Jun-06	4,835,456
<b>Total</b>	<b>\$40,429,703</b>

## Accommodations Tax Collections by County

FY 2005-2006

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	\$13,541	Hampton	29,440
Aiken	332,895	Horry	14,239,738
Allendale	7,854	Jasper	257,472
Anderson	377,544	Kershaw	114,032
Bamberg	9,601	Lancaster	43,715
Barnwell	21,787	Laurens	87,306
Beaufort	5,308,440	Lee	13,150
Berkeley	425,747	Lexington	760,858
Calhoun	***	McCormick	38,284
Charleston	8,213,651	Marion	22,537
Cherokee	105,812	Marlboro	31,082
Chester	74,877	Newberry	82,833
Chesterfield	43,884	Oconee	137,974
Clarendon	138,694	Orangeburg	528,522
Colleton	452,326	Pickens	265,672
Darlington	70,322	Richland	1,975,648
Dillon	110,236	Saluda	5,192
Dorchester	154,240	Spartanburg	709,632
Edgefield	12,571	Sumter	235,142
Fairfield	27,180	Union	19,759
Florence	771,076	Williamsburg	***
Georgetown	1,273,985	York	539,738
Greenville	2,065,271		
Greenwood	139,600		
		Total of Counties	\$40,311,153
		Unallocated Total	118,549
		<b>State Grand Total</b>	<b>\$40,429,703</b>

Footnote: \*\*\* Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total.

## Admissions Tax Collections by County

FY 2005-2006

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	***	Hampton	11,344
Aiken	728,810	Horry	9,374,561
Allendale	***	Jasper	44,267
Anderson	440,764	Kershaw	33,562
Bamberg	***	Lancaster	44,466
Barnwell	4,838	Laurens	56,621
Beaufort	3,624,909	Lee	2,385
Berkeley	480,797	Lexington	386,713
Calhoun	***	McCormick	45,393
Charleston	4,218,019	Marion	11,059
Cherokee	25,226	Marlboro	2,872
Chester	18,245	Newberry	13,575
Chesterfield	24,469	Oconee	100,894
Clarendon	56,160	Orangeburg	154,981
Colleton	30,710	Pickens	1,163,141
Darlington	330,082	Richland	2,865,856
Dillon	17,056	Saluda	***
Dorchester	187,022	Spartanburg	650,314
Edgefield	49,220	Sumter	172,042
Fairfield	3,100	Union	20,882
Florence	419,497	Williamsburg	21,410
Georgetown	977,020	York	1,605,429
Greenville	2,117,381		
Greenwood	215,742		
		Total of Counties	\$30,787,285
		Unallocated Total	182,229
		<b>State Grand Total</b>	<b>\$30,969,514</b>

Footnote: \*\*\* Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total.

## Admissions Tax Collections by Event Type

FY 2005-2006

Type of Admission	Number of Returns	Tax Collected
Dances	988	\$1,162,114
Nightclubs	2,510	705,061
Bands	598	146,466
Skating	402	208,721
Bowling	495	779,497
Golf	4,101	10,919,115
Golf Driving Range/Tennis	821	1,326,601
Miniature Golf Course	477	805,895
Swimming	125	88,119
Miniature Raceway	241	236,865
State/County park	155	349,223
Archery	128	30,226
Amusement Rides	281	420,901
Carnival	21	33,076
Circus	26	25,673
Itinerant Shows	138	224,352
Promoter	239	993,222
Gardens	99	887,915
Amusement Parks	215	2,243,365
Sight Seeing Attractions	159	150,012
Fishing Pier	77	34,058
Horse Racing , Shows, & Rides	71	12,575
Athletic Events	516	2,238,469
Auto/Motorcycle Racing	274	396,322
Myrtle Beach Live Entertainment Theatre	169	2,251,368
Gyms, Spas, Body Building & Fitness Centers	134	74,188
Miscellaneous	1,096	538,481
Movie Theatres	1,051	3,687,634
<b>Total</b>	<b>15,607</b>	<b>\$30,969,514</b>

# Comparison of State Excise Tax Rates on Cigarettes

January 1, 2006

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	42.5	39	Nebraska	64	30
Alaska	160	7	Nevada	80	25
Arizona	118	16	New Hampshire	80	25
Arkansas (2)	59.0	32	New Jersey	240	2
California	87	23	New Mexico	91	22
Colorado	84	24	New York (1)	150	10
Connecticut	151	8	North Carolina (3)	30	45
Delaware	55	35	North Dakota	44	38
Florida	33.9	44	Ohio	125	13
Georgia	37	41	Oklahoma	103	18
Hawaii	140	11	Oregon	118	16
Idaho	57	33	Pennsylvania	135	12
Illinois (1)	98	21	Rhode Island	246	1
Indiana	55.5	34	South Carolina	7	51
Iowa	36	42	South Dakota	53	37
Kansas	79	27	Tennessee (1) (2)	20	48
Kentucky (2)	30	45	Texas	41	40
Louisiana	36	42	Utah	69.5	29
Maine	200	4	Vermont	119	15
Maryland	100	19	Virginia (1)	30.0	45
Massachusetts	151	8	Washington	202.5	3
Michigan	200	4	West Virginia	55	35
Minnesota (4)	123	14	Wisconsin	77	28
Mississippi	18	49	Wyoming	60	31
Missouri (1)	17	50	Dist. of Columbia	100	19
Montana	170	6			
			U. S. Median	80.0	

Source: Compiled by FTA from various sources.

(1) Counties and cities may impose an additional tax on a pack of cigarettes in AL, 1¢ to 6¢; IL, 10¢ to 15¢; MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 15¢.

(2) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in KY and 0.05¢ in TN. In AR, a \$1.25/1,000 cigarette fee is imposed.

(3) Tax Rate is scheduled to increase to 35 cents per pack on July 1, 2006.

(4) Plus an additional 25.5 cent sales tax is added to the wholesale price of a tax stamp (total \$1.485).

## Tobacco Tax Collections by Month

FY 2005-2006

<b>Month</b>	<b>Cigarettes</b>	<b>Other Tobacco Products</b>	<b>Total</b>
Jul 05	\$2,165,968	\$398,320	\$2,564,288
Aug 05	2,323,556	414,588	\$2,738,144
Sep 05	2,169,551	357,646	\$2,527,197
Oct 05	2,278,362	372,682	\$2,651,044
Nov 05	2,153,398	355,950	\$2,509,348
Dec 05	1,970,940	301,345	\$2,272,285
Jan 06	4,583,615	437,539	\$5,021,154
Feb 06	1,780,149	319,970	\$2,100,119
Mar 06	1,896,637	363,342	\$2,259,979
Apr 06	2,209,488	402,357	\$2,611,845
May 06	2,067,675	439,791	\$2,507,466
Jun 06	2,119,832	399,323	\$2,519,155
<b>Total</b>	<b>\$27,719,171</b>	<b>\$4,562,853</b>	<b>\$32,282,024</b>

## Alcohol Beverage Licenses by County and Type

FY 2005-2006

COUNTY NAME	1 DAY SPECIAL EVENT B/W	1 DAY SPECIAL EVENT LIQUORS	1 DAY SPECIAL EVENT MINI BOTTLE	120 DAY 7 DAY WEEK OFF PREMISES B/W	120 DAY BREW PUB B/W	120 DAY BUSL. MINI BOTTLE	120 DAY LIQUOR BY THE DRINK	120 DAY NON PROFIT PRIVATE CLUB LIQUOR BY DRINK	120 DAY NON PROFIT PRIVATE CLUB MINI BOTTLE	120 DAY OFF PREMISES B/W	120 DAY ON PREMISES B/W	120 DAY RETAIL STORE LIQUOR	120 DAY WHOLSALE B/W DISTRIBUTOR	7 DAY WEEK OFF PREMISES B/W	ALCOHOLIC COOKING LIQUORS
Abbeville	1	1					1				3				1
Aiken	45	27				2	1	2	2	13	13	3		22	10
Allendale	5									1	1				
Anderson	47	12	1			4	1	1	1	26	10	2			3
Bamberg	3	1								2					
Barnwell	3	2							1	1	1				
Beaufort	119	27	1	3		12	20			3	46	2		9	6
Berkeley	17	6	2			2	4	1	1	6	8	5		1	4
Calhoun										2	1				
Charleston	265	55	4	20		17	30			6	61	6		273	18
Cherokee	12	1				1				8	1				
Chester	4	2								5	1				
Chesterfield	9	4							1	4	4				
Clarendon	10	2				2				9	8				1
Colleton	9	4					1	2		2	3	1		2	
Darlington	9	5					2			2	6				
Dillon							1			2	1	1			
Dorchester	10	3	2			1	3		2	4	11	1		21	1
Edgefield	21	3				1	1		1	3	4				2
Fairfield	4	2	1				1			4	2				
Florence	38	6				1		1		17	10	1			
Georgetown	13	6		1		5	4			6	9	3		41	4
Greenville	231	29				22	9	1	2	17	49	2			36
Greenwood	29	7				2			1	5	4				4
Hampton	4	5					1			4	3	3		6	
Horry	145	20	41	9		22	32			10	61	8		38	5
Jasper	9	2					4			1	8				
Kershaw	41	20	2			1	2			2	9	1			
Lancaster	11	11				1	2	1		11	8	1			
Laurens	34	7					1			12	2	2			
Lee	5									3	3	2			
Lexington	53	19	1			6	4		1	12	13	1			1
Marion	2	2								2		1			
Marlboro	2	2					2	1		5	6	2			
Mccormick	1	1						1	1	5	4				
Newberry	18	2					1			2	6	1			
Oconee	18	5	1			2				3	4	2			
Orangeburg	24	11	1			2			2	4	10	2			1
Pickens	29	14				2	4		1	7	8				
Richland	227	56				10	8			16	24	6			2
Saluda	3	3													
Spartanburg	124	21	7		1	1	2	1		15	11	8			2
Statewide															
Sumter	31	8							1	6	4	2			
Union	9	8					1			2	2				
Williamsburg	4	3						1		4	3	1			
York	79	15	2			5	9		1	17	30	3			1
<b>Total</b>	<b>1,777</b>	<b>440</b>	<b>66</b>	<b>33</b>	<b>1</b>	<b>124</b>	<b>152</b>	<b>13</b>	<b>19</b>	<b>291</b>	<b>476</b>	<b>73</b>	<b>2</b>	<b>416</b>	<b>98</b>

# Alcohol Beverage Licenses by County and Type

FY 2005-2006

B/V PRODUCER	BREW PUB B/V	BUSI. LIQUOR BY THE DRINK	BUSI. MINI BOTTLE	LIQUOR PRODUCER REPRESENTATIVE	LIQUOR PRODUCER (OUTSIDE SC)	LOCAL OPTION PERMIT VALID TIME 2400-0200/1000-2400	NON PROFIT PRIVATE CLUB LIQUOR BY THE DRINK	NON PROFIT PRIVATE CLUB MINI BOTTLE	OFF PREMISES B/V	ON PREMISE S B/V	OUT OF STATE WINE SHIPPERS	PERMIT TO OPERATE BREWERY/ WINERY	RETAIL STORE LIQUOR	SUNDAY'S ABBATH B/V	WHOLESALE LIQUOR	WHOLESALE B/V DISTRIBUTOR	TOTAL
		1	6					1	27	20			5				67
	1	4	58			204	1	27	138	171		3	25			3	775
								1	3	3			1				15
		6	79				4	36	195	181			28			2	639
			1						1	1			1				10
			1			1	1	1		4			1				17
1		35	24			4729			12	75		3	8				5137
		9	13			187		4	18	35			7	1		1	332
			1					5	13	22			3				47
1	2	438	66	3	1	15498	56	2	61	820		2	58		1	14	17778
			2					2	14	8			4				53
			1						8	6			2				29
			8				1	4	12	15			2				58
			14				7		44	73			10				177
			1			216	9		57	67			12				399
			1					2	12	16			3				59
			1					1	4	12			2				26
		38	6			343	16	2	77	117			16				674
		2	6					3	20	28			3				98
		2	2						7	10							35
		3	14				3	6	34	44			4			1	183
		86	15			3061	13		64	186			22				3539
1		23	273			1898	4	72	346	553		2	59		2	7	3638
		2	31				1	16	78	95			11				286
		8	1			1	4	1	24	45			13				123
		54	78	3		16267	2	2	22	168			19		1	1	17008
		11	1				1		48	33			7		1	2	128
		1	22				1	10	52	79			14				257
		15	3				14	2	80	89			12				261
		1	1						20	9			3				92
		1	1				1	4	15	49			13				97
		8	19	9		2765	2	4	20	43			7			2	2990
			3						3	4			1				18
		7	2				4	1	46	50			12				142
		3	1				6	1	48	44			6				122
		1	2					1	6	12			1				53
		2	5			1			7	15			4				69
		2	41			257	3	24	115	172			36			1	708
		4	6	1				1	7	21		1	1				107
2		14	42	11	1	8119		4	29	88			17		2	1	8679
						1			1	5							13
	1	11	17			140	1		33	41			15			1	453
119				1	26						41						187
			25				1	29	99	122			26			2	356
		4					2		29	16			12				85
		6					6		37	85			16			1	167
		92	11			58	37	2	202	244		1	33			2	844
<b>123</b>	<b>5</b>	<b>918</b>	<b>887</b>	<b>28</b>	<b>28</b>	<b>53,746</b>	<b>201</b>	<b>271</b>	<b>2,188</b>	<b>3,996</b>	<b>41</b>	<b>12</b>	<b>555</b>	<b>1</b>	<b>7</b>	<b>42</b>	<b>###</b>

## Alcohol Beverage License Local Option Permit Counties and Municipalities FY 2005-2006

Counties:	LOP	7 Day Beer & Wine
Beaufort	YES	YES
Charleston	YES	YES
Georgetown	YES	YES
Horry	YES	YES
Lexington	YES	NO
Richland	YES	NO
 CITIES:		
Aiken	YES	YES
Bluffton	YES	YES
Daniel Island	YES	YES
North Charleston (Charleston Cty.)	YES	YES
North Charleston (Berkeley Cty.)	YES	YES
North Charleston (Dorchester Cty.)	YES	YES
Edisto Beach	YES	YES
Goose Creek	YES	YES
Greenville	YES	YES
Hilton Head	YES	YES
Port Royal	YES	YES
Rock Hill	YES	NO
Santee	YES	NO
Spartanburg	YES	NO
Summerville (Charleston Cty.)	YES	YES
Summerville (Berkeley Cty.)	YES	YES
Summerville (Dorchester Cty.)	YES	YES
Tega Cay	YES	NO
Yemassee	YES	YES

## Deed Recording Fee Collections by County

July 1, 2005-June 30, 2006

<b>County</b>	<b>Tax Collections</b>
Abbeville	157,592
Aiken	2,325,520
Allendale	46,059
Anderson	2,435,618
Bamberg	62,390
Barnwell	109,422
Beaufort	14,722,242
Berkeley	4,186,252
Calhoun	97,188
Charleston	17,882,941
Cherokee	345,060
Chester	274,295
Chesterfield	168,627
Clarendon	433,455
Colleton	733,686
Darlington	311,645
Dillon	112,287
Dorchester	3,281,455
Edgefield	292,612
Fairfield	239,802
Florence	1,309,358
Georgetown	3,316,172
Greenville	8,775,231
Greenwood	687,936
Hampton	164,641
Horry	19,451,019
Jasper	1,176,760
Kershaw	753,087
Lancaster	1,379,299

<b>County</b>	<b>Tax Collections</b>
Laurens	396,741
Lee	75,211
Lexington	3,884,231
Marion	129,797
Marlboro	77,275
Mccormick	215,857
Newberry	285,266
Oconee	1,923,811
Orangeburg	575,830
Pickens	1,688,461
Richland	6,587,082
Saluda	111,625
Spartanburg	3,157,197
Sumter	892,482
Union	95,594
Williamsburg	135,313
York	4,543,577
<b>Total</b>	<b>110,006,999</b>

**Footnote:** \* Total tax minus total non-refundable credits equals state tax liability.

## Assessed Property Values by School District

For 2007 Index Year Based on 2005 Tax Year Assessed Value

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Fee-in Lieu & Joint Industrial Park	Manufacturing Property	Business Personal Property	Utility Property	Motor Carrier	Total County & State Assessments
Abbeville	18,091,270	1,048,930	287,500	8,867,579	9,342,799	3,349,966	9,640,510	1,262,854	5,244,460	331,220	57,467,088
Aiken	160,989,241	2,799,190	295,950	104,703,634	77,997,670	23,462,351	46,473,580	18,579,330	44,720,370	959,155	480,980,471
Allendale	3,559,410	1,057,190	453,910	2,349,150	2,512,870	122,720	10,379,930	689,070	3,227,280	31,183	24,382,713
Anderson 1	49,501,850	439,410	890	29,207,480	25,300,241	10,992,720	4,324,600	4,675,850	14,275,786	61,543	138,780,370
Anderson 2	16,803,750	484,290	7,870	9,419,080	8,775,291	1,732,890	5,049,352	1,767,830	5,404,496	32,073	49,476,922
Anderson 3	9,532,060	463,790	64,400	6,377,390	5,794,550	5,857,990	3,249,992	779,660	5,963,196	17,510	38,100,538
Anderson 4	24,673,760	482,880	10,220	24,337,390	11,578,310	14,290,830	3,699,096	1,345,850	4,625,646	40,020	85,084,002
Anderson 5	76,003,670	194,320	1,820	82,732,270	36,155,945	11,965,330	10,332,818	12,920,420	13,961,966	139,034	244,407,593
Bamberg 1	5,160,980	1,098,160	158,090	3,031,560	3,259,620	0	1,121,380	817,630	2,135,280	245,370	17,028,070
Bamberg 2	3,304,250	652,720	31,490	2,187,650	1,733,900	0	1,748,100	438,530	2,264,150	184,170	12,544,960
Barnwell 19	2,387,980	346,030	9,160	1,587,800	1,778,402	772,568	169,410	138,283	1,424,580	106,959	8,721,172
Barnwell 29	2,784,710	342,030	46,340	2,124,590	1,901,635	0	5,431,310	383,530	996,460	162,608	14,173,213
Barnwell 45	7,124,200	567,580	83,480	6,078,300	5,067,525	1,521,742	2,118,460	1,877,266	3,171,810	340,244	27,950,607
Beaufort	450,572,769	807,825	91,794	938,072,560	122,398,629	0	2,398,971	45,556,720	38,160,160	1,352,570	1,599,411,998
Berkeley	169,020,850	1,859,850	1,430,410	174,001,376	73,485,268	51,662,780	55,073,241	15,663,942	36,128,020	2,239,082	580,564,819
Calhoun	11,670,530	1,637,160	61,090	7,922,780	8,026,753	5,488,242	20,174,950	1,339,990	5,086,020	601,404	62,008,919
Charleston	773,308,270	1,835,530	601,500	1,380,383,120	207,727,140	23,363,296	42,046,560	71,490,265	69,455,046	2,077,927	2,572,288,654
Cherokee	43,602,420	817,520	140,290	36,354,460	21,925,618	25,779,796	26,150,030	5,638,800	12,704,357	762,320	173,875,611
Chester	24,625,330	1,203,500	515,280	16,278,280	12,065,460	8,830,220	20,229,900	3,876,630	12,629,010	641,650	100,895,260
Chesterfield	25,801,320	2,482,950	98,920	20,184,120	16,587,980	6,504,017	24,492,560	4,703,100	8,824,710	553,725	110,233,402
Clarendon 1	7,065,510	864,555	142,960	10,329,320	3,404,713	434,082	2,141,860	544,230	1,988,970	345,088	27,261,288

DOR Annual Report 2005- 2006

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Fee-in Lieu & Joint Industrial Park	Manufacturing Property	Business Personal Property	Utility Property	Motor Carrier	Total County & State Assessments
Clarendon 2	13,380,160	1,234,990	285,730	13,566,100	7,996,415	1,038,019	1,330,490	1,868,600	3,001,990	559,404	44,261,898
Clarendon 3	2,700,160	598,245	88,750	1,489,260	1,800,033	126,433	144,480	318,000	830,290	105,036	8,200,687
Colleton	31,804,180	4,166,330	1,875,040	76,515,520	18,266,560	8,300,103	6,337,650	3,549,460	10,542,180	1,486,496	162,843,519
Darlington	49,439,344	2,270,020	101,090	28,281,400	29,771,113	15,435,612	26,457,580	7,498,520	53,902,030	1,632,585	214,789,294
Dillon 1	2,693,770	718,020	46,740	1,385,090	1,757,916	0	403,720	277,940	896,220	85,951	8,265,367
Dillon 2	9,142,580	901,650	45,850	11,261,320	6,413,504	933,766	6,635,560	2,286,700	4,045,710	547,323	42,213,963
Dillon 3	3,534,860	712,170	226,500	2,676,020	2,535,705	831,772	2,095,710	692,170	1,309,980	154,979	14,769,866
Dorchester 4	12,252,102	987,815	292,858	12,382,303	6,559,350	749,950	10,747,190	1,283,580	5,221,530	83,320	50,559,998
Dorchester 2	141,539,096	343,385	338,617	119,791,534	48,372,390	13,618,040	13,052,560	5,957,110	11,988,960	623,510	355,625,202
Edgefield	18,774,680	1,645,330	367,210	11,120,890	10,828,573	63,560	7,482,640	1,478,590	6,574,610	73,896	58,409,979
Fairfield	20,159,244	1,611,809	777,620	21,370,142	10,052,420	0	2,704,090	1,946,670	65,684,250	759,295	125,065,540
Florence 1	99,765,416	3,434,049	444,396	111,396,457	53,663,954	16,634,589	29,632,654	18,707,227	19,103,581	1,443,228	354,225,551
Florence 2	4,114,139	1,334,824	179,109	2,316,824	3,012,386	273,974	674,220	388,140	2,109,070	51,304	14,453,990
Florence 3	11,515,209	2,136,444	105,093	12,166,677	8,005,941	5,095,051	9,026,782	2,343,123	3,770,727	160,043	54,325,090
Florence 4	4,066,657	1,087,510	8,653	3,894,293	3,009,967	4,732,221	579,582	521,115	1,304,853	45,674	19,250,525
Florence 5	3,528,684	754,991	66,732	2,488,152	2,672,688	643,035	3,383,022	445,994	1,350,280	48,484	15,382,062
Georgetown	91,584,561	1,851,820	2,070,485	169,807,301	41,511,596	1,571,889	35,404,852	7,123,650	8,944,950	719,211	360,590,315
Greenville	554,311,870	1,550,320	1,970	477,261,945	220,940,183	99,264,296	121,055,240	92,788,100	82,630,230	7,039,632	1,656,843,786
Greenwood 50	46,755,032	621,668	156,618	48,167,835	25,648,570	16,398,630	21,558,530	8,607,566	8,731,720	671,227	177,317,396
Greenwood 51	4,118,383	193,333	22,206	2,228,486	2,516,043	1,285,655	1,740,734	269,440	1,683,280	87,434	14,144,994
Greenwood 52	3,704,685	211,347	62,250	2,111,902	3,477,723	33,389,853	10,483,277	437,760	3,521,770	229,063	57,629,630
Hampton 1	7,748,940	822,310	313,880	6,515,859	5,234,748	478,469	743,360	1,244,280	4,874,985	291,676	28,268,507
Hampton 2	3,024,890	698,100	163,160	2,483,450	1,862,987	553,614	608,350	646,130	2,337,335	122,020	12,500,036
Horry	307,593,462	4,324,190	716,463	864,790,844	194,161,144	24,843,940	17,471,088	53,847,620	35,528,510	2,876,429	1,506,153,690

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School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Fee-in Lieu & Joint Industrial Park	Manufacturing Property	Business Personal Property	Utility Property	Motor Carrier	Total County & State Assessments
Jasper	16,449,950	1,643,980	1,146,490	25,377,856	10,693,583	23,219,795	1,489,800	24,984,460	12,674,380	589,260	118,269,554
Kershaw	58,931,125	2,030,755	748,235	34,795,510	28,338,169	11,224,161	25,232,740	5,988,850	14,124,210	1,313,288	182,727,043
Lancaster	59,118,038	1,357,030	364,870	51,559,987	29,420,513	8,561,346	17,757,110	5,821,480	11,587,839	853,367	186,401,580
Laurens 55	26,886,510	749,760	71,640	21,021,535	15,586,031	2,490,843	8,120,060	4,451,860	8,971,140	837,660	89,187,039
Laurens 56	13,204,324	502,290	177,640	12,006,798	7,697,213	3,497,794	3,472,640	1,682,840	4,076,620	426,730	46,744,889
Lee	10,263,100	1,902,150	119,800	6,992,400	5,024,660	493,482	2,966,840	1,486,377	3,431,350	511,690	33,191,849
Lexington 1	150,907,580	1,022,010	25,170	76,915,000	54,412,780	19,860,160	10,916,250	8,350,290	19,493,290	707,270	342,609,800
Lexington 2	58,460,100	114,920	36,420	66,624,490	35,418,650	6,769,900	11,234,820	15,592,070	14,044,930	480,470	208,776,770
Lexington 3	12,835,760	508,580	47,730	10,861,540	5,827,430	36,000	2,158,500	1,819,820	4,176,300	147,750	38,419,410
Lexington 4	9,490,350	326,440	18,520	7,274,930	5,221,820	1,662,480	670,210	643,480	4,244,350	69,210	29,621,790
Lexington 5	174,421,420	263,850	10,380	102,205,970	53,308,009	255,110	6,976,073	9,548,840	27,889,940	746,293	375,625,885
McCormick	10,211,600	663,260	170,110	10,026,760	4,488,417	0	1,476,980	452,320	3,346,640	681,337	31,517,424
Marion 1	10,899,702	535,849	371,523	8,620,849	5,413,630	2,187,400	4,902,600	1,313,160	3,386,210	431,787	38,062,710
Marion 2	8,046,138	419,746	14,455	6,303,186	3,790,550	593,030	668,220	937,130	1,832,580	238,734	22,843,769
Marion 7	3,246,504	562,955	685,352	2,069,202	1,813,330	176,196	33,680	304,400	1,128,700	109,567	10,129,886
Marlboro	12,070,560	1,891,940	1,201,380	12,629,060	8,753,310	12,139,350	7,513,610	1,844,730	5,356,160	536,000	63,936,100
Newberry	25,697,640	1,872,430	516,500	23,559,820	16,425,580	7,148,385	10,727,605	4,743,730	9,315,420	857,461	100,864,571
Oconee	90,411,800	1,443,740	116,000	91,249,940	40,271,495	13,792,915	23,356,680	7,212,840	183,882,810	1,915,880	453,654,100
Orangeburg 3	14,054,724	1,248,064	140,166	16,771,434	6,676,260	5,133,720	4,671,520	4,055,970	4,731,840	356,851	57,840,549
Orangeburg 4	11,601,148	1,825,872	109,560	7,029,822	6,772,490	756,163	7,482,820	1,286,408	27,457,880	451,000	64,773,163
Orangeburg 5	34,445,542	1,856,820	264,918	40,673,538	18,097,149	7,040,944	24,664,810	11,445,690	7,308,400	941,288	146,739,099
Pickens	150,208,542	646,731	55,294	118,469,881	52,521,574	12,450,838	13,917,370	11,078,040	32,591,100	1,718,515	393,657,885
Richland 1	199,454,250	1,193,520	230,370	223,355,100	78,250,797	25,394,962	58,833,300	46,635,990	71,647,125	1,066,537	706,061,951
Richland 2	168,565,560	396,010	17,460	107,589,780	57,177,526	14,450,393	11,548,378	14,145,240	18,680,685	589,614	393,160,646

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School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Fee-in Lieu & Joint Industrial Park	Manufacturing Property	Business Personal Property	Utility Property	Motor Carrier	Total County & State Assessments
Saluda	9,867,290	1,306,070	144,420	8,880,000	6,684,480	11,080	2,620,270	867,830	2,877,180	560,660	33,819,280
Spartanburg 1	33,628,420	481,390	4,560	16,879,638	13,248,617	269,886	3,916,470	2,285,020	6,176,420	358,165	77,248,586
Spartanburg 2	58,850,890	350,930	3,640	34,499,051	23,767,000	1,947,289	10,252,200	3,692,750	8,682,952	783,816	142,830,518
Spartanburg 3	12,917,600	146,820	7,290	8,100,279	6,535,742	4,662,819	21,303,590	1,484,160	5,202,190	225,720	60,586,210
Spartanburg 4	13,811,750	419,480	4,650	7,707,992	6,593,058	1,007,612	4,964,570	1,344,200	5,437,415	204,050	41,494,777
Spartanburg 5	43,866,400	210,280	6,750	40,808,813	19,890,151	31,006,458	35,101,530	9,193,530	8,244,360	2,117,950	190,446,222
Spartanburg 6	63,999,640	302,340	19,170	66,045,565	28,639,016	12,776,388	33,619,380	13,964,470	12,235,676	911,120	232,512,765
Spartanburg 7	54,866,040	35,740	3,270	63,859,482	22,790,831	911,746	13,143,190	15,138,130	14,101,677	589,020	185,439,126
Sumter 2	32,420,660	2,423,600	343,040	27,228,980	21,616,940	7,294,470	22,253,780	4,134,670	6,722,120	134,520	124,572,780
Sumter 17	42,214,930	121,680	2,850	39,940,150	22,455,280	418,740	9,660,990	9,630,950	10,695,690	116,930	135,258,190
Union	19,096,770	730,600	324,810	10,347,070	10,058,557	2,517,943	11,082,890	1,769,017	6,350,120	787,403	63,065,180
Williamsburg	15,250,906	3,870,017	1,010,771	13,782,211	12,910,562	19,767,606	4,687,830	3,918,560	8,935,176	1,311,759	85,445,398
York 1	25,071,461	781,371	59,134	14,662,667	12,332,051	2,079,223	6,227,400	2,434,650	10,020,210	132,927	73,801,094
York 2	43,927,886	266,768	28,760	23,222,268	17,361,627	948,139	3,508,520	2,034,335	143,058,090	437,684	234,794,077
York 3	107,851,879	328,974	30,873	86,908,377	48,793,253	14,133,042	40,945,764	14,613,440	12,469,453	623,797	326,698,852
York 4	64,611,698	60,657	32,523	39,546,928	23,583,125	12,575,426	13,714,100	6,071,815	7,863,880	267,826	168,327,978
<b>Statewide Grand Total</b>	<b>\$5,304,972,421</b>	<b>\$92,511,499</b>	<b>\$21,976,878</b>	<b>\$6,458,403,352</b>	<b>\$2,215,553,484</b>	<b>\$734,057,245</b>	<b>\$1,123,995,061</b>	<b>\$687,420,807</b>	<b>\$1,396,733,322</b>	<b>\$57,262,981</b>	<b>18,092,887,050</b>

