

SOUTH CAROLINA STATEWIDE 5% ADMISSIONS TAX COLLECTIONS

MARCH BUSINESS / APRIL TAX RETURNS**

Important Note: Monthly totals may be influenced by factors that are not related to business conditions during that month, making comparisons with the same month in previous years problematic. These factors include delinquent filers, processing time at Department of Revenue, and changes in months associated with holidays or large events (e.g. Labor Day Weekend in August or September). Year over year comparisons of year-to-date totals are less susceptible to these factors and are preferable to monthly comparisons.

	Businesses ¹		Month			YTD Returns		Fiscal Year-To-Date		
	'23	'22	2023	2022	% Chg	'23	'22	FY2022-23	FY2021-22	% Chg
ABBEVILLE	2	2	*	*	*	26	13	*	*	*
AIKEN	24	25	\$114,190.26	\$99,916.55	14.3%	238	229	\$1,000,931.19	\$874,241.93	14.5%
ALLENDALE	0	0	*	*	*	0	0	*	*	*
ANDERSON	24	22	\$58,791.63	\$40,615.11	44.8%	251	231	\$594,305.11	\$522,317.52	13.8%
BAMBERG	3	2	*	*	*	24	19	*	*	*
BARNWELL	2	2	*	*	*	23	17	*	*	*
BEAUFORT	84	82	\$637,409.17	\$556,723.09	14.5%	841	810	\$4,926,919.54	\$4,534,302.54	8.7%
BERKELEY	16	16	\$328,756.38	\$222,388.67	47.8%	148	154	\$1,965,922.47	\$1,359,761.96	44.6%
CALHOUN	2	3	*	*	*	19	20	*	*	*
CHARLESTON	118	107	\$1,040,765.33	\$884,790.37	17.6%	1172	1095	\$8,907,609.91	\$7,488,172.17	19.0%
CHEROKEE	7	7	\$13,966.11	\$11,150.86	25.2%	73	67	\$118,678.31	\$110,359.01	7.5%
CHESTER	4	4	*	*	*	42	46	*	*	*
CHESTERFIELD	8	7	\$3,337.23	\$3,235.22	3.2%	73	73	*	\$32,562.68	*
CLARENDON	4	3	*	*	*	35	30	*	*	*
COLLETON	7	10	\$17,182.19	\$14,923.79	15.1%	77	81	\$148,308.87	\$124,776.79	18.9%
DARLINGTON ³	9	9	\$9,453.11	\$7,997.23	*	89	99	\$442,842.55	\$419,702.73	*
DILLON	4	3	*	*	*	43	44	*	*	*
DORCHESTER	17	15	\$53,337.98	\$55,301.85	-3.6%	153	125	\$562,579.17	\$497,988.22	13.0%
EDGEFIELD	3	3	*	*	*	29	27	*	*	*
FAIRFIELD	1	1	*	*	*	11	11	*	*	*
FLORENCE	20	21	\$39,601.77	\$43,414.38	-8.8%	186	181	\$382,266.45	\$301,856.23	26.6%
GEORGETOWN	18	18	\$135,875.92	\$91,773.01	48.1%	156	160	\$777,677.52	\$698,994.65	11.3%
GREENVILLE	87	75	\$438,883.06	\$323,662.68	35.6%	814	738	\$4,093,519.32	\$3,608,897.86	13.4%
GREENWOOD	14	10	\$27,200.41	\$17,372.96	56.6%	135	122	\$304,563.88	\$267,923.94	13.7%
HAMPTON	0	0	*	*	*	1	1	*	*	*
HORRY	170	168	\$1,083,662.81	\$1,076,688.70	0.6%	1751	1697	\$11,065,076.30	\$11,059,276.80	0.1%
JASPER	5	5	\$11,891.20	\$9,982.52	19.1%	49	47	*	*	*
KERSHAW	11	8	\$4,622.78	\$3,410.97	35.5%	92	78	\$40,764.18	\$35,005.88	16.4%
LANCASTER	11	14	\$10,337.34	\$19,118.37	-45.9%	124	129	\$225,085.19	\$200,714.28	12.1%
LAURENS	7	8	\$6,570.73	\$7,973.75	-17.6%	71	83	*	\$108,774.92	*
LEE	1	1	*	*	*	7	6	*	*	*
LEXINGTON	47	42	\$108,387.06	\$84,612.44	28.1%	410	410	\$938,246.51	\$765,028.35	22.6%
McCORMICK	3	3	*	*	*	30	30	*	*	*
MARION	1	3	*	*	*	16	28	*	*	*
MARLBORO	3	3	*	*	*	23	20	*	*	*
NEWBERRY	5	5	\$2,155.73	\$2,012.96	7.1%	44	35	*	*	*
OCONEE	15	14	\$35,850.38	\$34,472.25	4.0%	138	134	\$341,650.31	\$299,507.00	14.1%
ORANGEBURG	14	10	\$21,571.52	\$24,120.60	-10.6%	134	94	\$167,114.59	\$149,893.02	11.5%
PICKENS	15	17	\$112,799.15	\$92,331.52	22.2%	156	160	\$1,397,629.42	\$1,267,455.46	10.3%
RICHLAND ²	59	67	\$322,208.37	\$281,452.13	14.5%	631	605	\$3,788,650.85	\$3,223,298.18	17.5%
SALUDA	2	2	*	*	*	17	17	*	*	*
SPARTANBURG	39	34	\$88,440.37	\$60,871.67	45.3%	368	364	\$806,725.24	\$625,052.90	29.1%
SUMTER	12	10	\$12,917.20	\$10,630.79	21.5%	116	105	\$133,397.85	\$106,747.67	25.0%
UNION	2	1	*	*	*	11	10	*	*	*
WILLIAMSBURG	0	2	*	*	*	8	19	*	*	*
YORK	30	29	\$167,036.85	\$170,974.65	-2.3%	304	305	\$1,987,056.93	\$2,068,991.71	-4.0%
OTHER	0	0	\$0.00	\$0.00	*	0	0	\$0.00	\$0.00	*
STATEWIDE	930	893	\$4,947,398.67	\$4,295,361.38	15.2%	9159	8769	\$45,793,203.39	\$41,229,602.41	11.1%

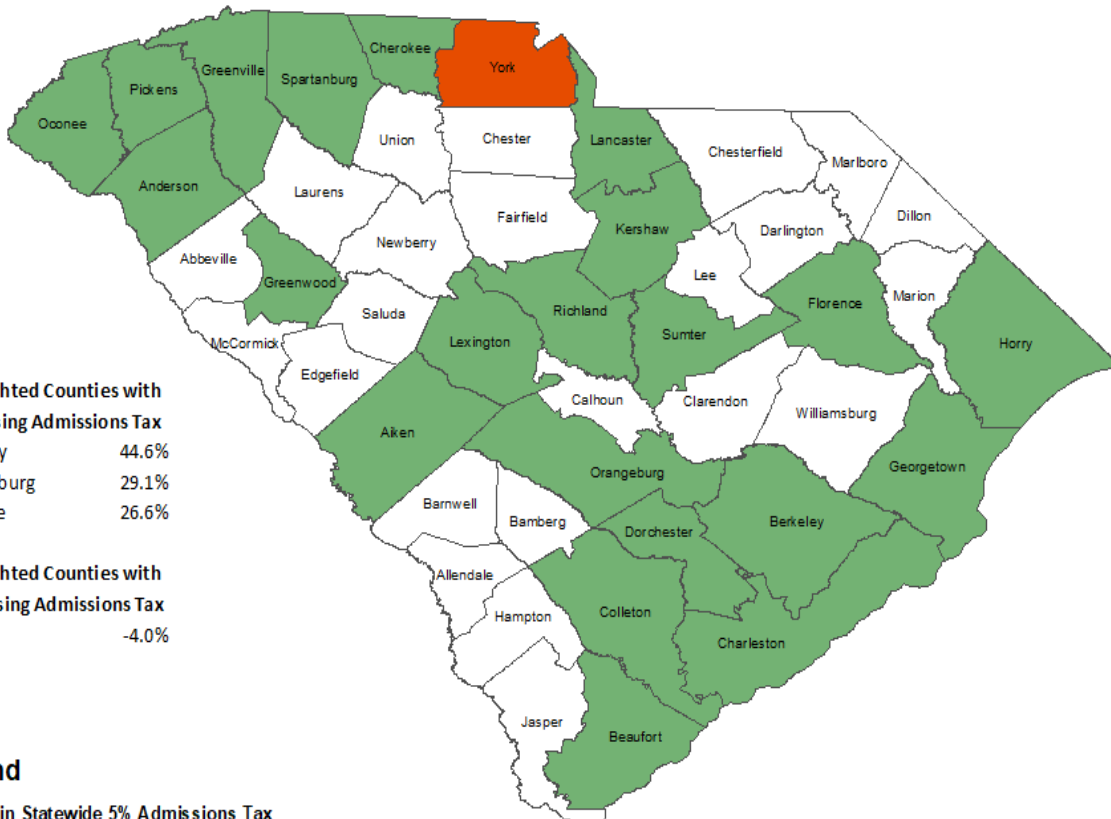
* Due to disclosure laws, county collections with less than 5 businesses reporting are not listed but are included in the statewide totals.

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

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

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

Change in Statewide 5% Admissions Tax Collections for July-April (June-March Business) FY2022-23 Compared to the Same Period in FY2021-22 by County



Highlighted Counties with Increasing Admissions Tax
 Berkeley 44.6%
 Spartanburg 29.1%
 Florence 26.6%

Highlighted Counties with Decreasing Admissions Tax
 York -4.0%

Legend

Change in Statewide 5% Admissions Tax

■ Decreased collections from same period in previous year

■ Increased collections from same period in previous year

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

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Source: South Carolina Department of Revenue