



South Carolina Department of Revenue Annual Report 2007-2008

Mark Sanford, Governor
Ray N. Stevens, Director

Table of Contents

Major Achievements.....	3
Taxpayers' Bill of Rights	10
Taxpayer Service Centers	11
Additional DOR Locations	12

Management and Tax Administration

Mission and DOR Administration	13
DOR Responsibilities	14
Taxes Administered by DOR.....	21

Revenue and Expenditure Data

South Carolina General Fund Revenues and Expenditures	39
Fiscal Year Revenue Collections by Type.....	40

Individual Income Tax Data

Comparison of State Individual Income Tax Rates	42
Individual Income Tax Returns by County.....	44
Individual Income Tax Returns by Tax Liability	46
Individual Income Tax Returns by Income Class.....	47
Individual Income Tax Return Statistics	48
Individual Income Tax Contributions.....	49
Individual Income Tax Credits.....	50
Individual Income Debt Collections.....	51
Job Development and Retraining Credits	54

Corporate Income Tax Data

Comparison of State Corporate Income Tax Rates.....	55
Corporate Income Tax Credits.....	57

Statewide Sales and Use Tax Data

Sales and Use Tax Accounts.....	58
Gross and Net Taxable Sales by County	59
Gross Sales by City and County	61
Gross and Net Taxable Sales by Standard Industrial Classification (SIC)	67
Sales and Use Tax \$3,000 Maximum Taxpayer Discount.....	75
Sales and Use Tax \$10,000 Maximum Taxpayer Discount.....	76

Local Sales and Use Tax Data

South Carolina Counties with Additional Sales Tax	77
Local Option Sales and Use Tax Collections by City and County	79
Special Local Option Sales Tax Collections by County	85

Accommodations Tax Data

Accommodations Tax Collections by Month86
Accommodations Tax Collections by County87

Admissions Tax Data

Admissions Tax Collections by County88
Admissions Tax Collections by Event Type.....89

Tobacco Tax Data

Comparison of State Excise Tax Rates on Cigarettes.....90
Tobacco Tax Collections by Month.....91

Beer, Wine, and Alcohol Tax Data

Alcohol Beverage License Local Option Permit Counties and Municipalities92

Property Taxes

Deed Recording Fee Collections by County.....93
Assessed Property Values by School District.....95

Major Achievements

FY2007-2008

Director Stevens again led the Agency in developing a strong and challenging annual business plan. All Department business plans tie directly to the Strategic Plan. This enables us to maintain focus on our major long-term goals and objectives.

This year DOR continued to make major strides in processing of tax returns from receipt of mail to processing of refunds and depositing of money to files being stored and scanned. This fiscal year, we deposited 2,024,425 checks, processed 68,916 batches, and gross deposited monies totaling \$10,756,197,733. We reduced deposit opportunity cost dollars to \$114,000, a decrease of 70 percent over the past two years.

Total enforced collections this year increased to \$703 million, an increase of 21 percent. Closed audits increased 48 percent and audit collections increased by \$48.4 million, a 38 percent increase.

Our annual customer satisfaction survey, conducted and analyzed by the University of South Carolina, found a 96.3 percent satisfaction level for the amount of time it took to receive a state income tax refund check. This is a remarkable statistic, due in part to implementation of over 100 process improvements in the Revenue Operations area alone by both frontline employees and management. The focus on process improvement across the Agency has significant benefits for DOR, but ultimately also for SC citizens and the Agency's stakeholders.

Achievements related to the major strategic objectives this year included:

Find Non-filers:

Individual Income Tax (IIT) Non-filers – The Filing Enforcement Section implemented a manual adjustment process in the Data Warehouse Discover Tax system to perform desk audits on all failure to file notices sent to potential non-filers. This process improvement helped ensure a more accurate notice to the taxpayer on the front end. As of June 30, we sent 597 IIT non-filer notices for a total of \$1.8 million assessed using this new process. A field referral process was also developed and business rules were established to identify cases that need to be referred to a field auditor. During FY 08, we collected \$15,458,856 on notices sent to taxpayers.

Use Tax Non-filers – DOR continues to exchange information with the other Southeastern Association of Tax Administrators (SEATA) states on a monthly basis. We also are continuing to identify possible non-filers through the U.S. Customs project and the U.S. Coast Guard. We are continuing to obtain information from transportation companies on furniture deliveries from North Carolina into this state. In addition, warranty information from manufacturers of All Terrain Vehicles and similar products enable us to assess for use tax on these items.

Nexus/Discovery – Nexus/Discovery focuses on the large multi-state and multi-nation corporations doing business in South Carolina, but who are not reporting in South Carolina. This section registered a total of 377 taxpayers and collected \$23,348,221, an increase of 60 percent over last year. Eight hundred questionnaires were sent to potential nexus non-filer cases. Areas

of focus this year included issues relating to credit card companies, franchisors, medical companies and accommodations providers.

Establish a Data Warehouse:

The purpose of this project is to use data warehouse technology to identify uncollected revenues which consist of taxes due from non-filers, under-reporters, and failure-to-pay taxpayers. Primary emphasis is on Individual Income, Sales and Use, and Corporate taxes. This multi-year project collected \$34 million in FY 08. Approximately \$75 million has been collected over the last three years through the Data Warehouse.

Maximize Voluntary Compliance through Fair Share Activities:

DOR recognized that many tax issues exist in South Carolina where there is general disagreement in the interpretation and application of the tax statutes. Last year Director Stevens assembled a team of agency staff to identify tax issues suitable for resolution through litigation. At the same time, the legal staff was organized to better assist the audit staff in providing constant legal support while auditing some of the specific issues identified.

Eighteen issues were identified during this process relating to taxpayers in the areas of licensing and sales of alcoholic beverages, income, property and admission taxes. Legal staff researched and prepared detailed research notebooks for each of the areas. Issues were then identified as priority litigation projects. Audits were conducted on returns containing these issues. To date, a significant number of audits have been completed. Some issues have progressed through the appeal process and others are in various stages of litigation, including cases before the S.C. Supreme Court.

Implement a Formal Audit Program:

As a part of our long-term strategy and in connection with the Fair Share program above, DOR formalized its audit approach last year. With the increasing capability of technology, the need to document and measure audit selection criteria, and the need to wisely use audit resources, a formal audit plan was implemented. This plan structured the audit selection program and also has allowed the audit staff to better identify and target training needs of DOR auditors. Through this approach, we have closed 48 percent more cases and increased audit collections to \$175.7 million, an increase of 38 percent.

Utilize Treatment Scenarios:

The Data Warehouse project also led DOR to implement the use of treatment scenarios in collections efforts. Treatment scenarios represent the way that a case should be worked, implying different treatments for different cases. Treatment scenarios were developed to assign cases based on the combination of collect-ability risk and balance of receivables. This has allowed DOR to more productively target collections staff resources, particularly for collections in the assessment stage. Year-to-date actual dollars collected increased by 28.9% in FY08, representing an increase of \$47,320,277.

Drive One-Stop Business Registration:

The goal of this project is to be a “one-stop” gateway for business and professional registration and licensing for services offered by federal, state and local government within South Carolina.

This enterprise project is an example of how collaboration between agencies not only benefits the taxpayer, but also increases the cost efficiency of the agencies involved in the streamlined processes. Partners in the South Carolina Business One Stop (SCBOS) project have included the Secretary of State, Employment Security Commission, Department of Health and Environmental Control, Department of Consumer Affairs, Department of Labor, Licensing and Regulation, Office of CIO (Budget and Control Board), Department of Commerce, S.C. Chamber of Commerce, S.C. Association of Counties and the Municipal Association of S.C.

Effectiveness of the program was evidenced this year by:

- Application for the Federal Employee Identification Number (FEIN) was integrated into SCBOS to allow business owners to apply online.
- Consumers' usability of the SCBOS website was engineered.
- Renewals of four new applications for the Department of Consumer Affairs were launched.
- A new agency, Clemson Department of Plant Industry, was brought on to SCBOS, allowing consumers to apply online for permits and applications.
- Automation between the Employment Security Commission (ESC) and SCBOS was improved. Since January of this year, 716 applications were processed for ESC.
- Consumers are now allowed to make changes at one agency and the changes are passed on to other participating state agencies.
- Additional educational communication and marketing was done to increase stakeholder awareness of the SCBOS program and benefits. Users consistently applaud the SCBOS program for both ease of use and time savings for the business.

Provide Stakeholder Education and Feedback:

In order to comply with the tax laws, taxpayers need to understand the laws and their filing obligations. A major part of this initiative involves taxpayer education workshops. This year, Sales and Use Tax seminars were held around the state for the following industries: Education, Manufacturing, Government & Municipalities, and businesses required to know the Maximum Tax laws.

DOR also conducts free monthly Sales Tax Forms and Withholding Tax workshops. The target audience is new businesses. This audience was expanded this year to include registrants from Georgia, North Carolina, Virginia, and Iowa. Staff is also invited to participate in meetings of various professions to discuss tax law requirements (e.g., S.C. Society of Accountants, S.C. Farm Bureau, S.C. Mortician's Association). In addition to workshop and seminar promotion through our employees, brochures, and online resources, bi-weekly e-mails are sent out over the Taxpayer Education Listserv.

The Agency continues to provide instructors to the IRS Small Business Workshops conducted around the state. An average of three of these workshops is held each month. In addition, DOR has a longstanding relationship with Clemson University, serving as instructors for their annual taxpayer education workshop that typically attracts over 1,500 participants in six locations around the state.

Develop the South Carolina Integrated Tax System (SCITS):

The SCITS project is a major five-year project to completely replace the existing aging computer system with a modern, state-of-the-art integrated tax system. This will provide enhanced services for both the taxpayer and the Agency. Customers will have access to their accounts 7 days a week, 24 hours a day. The Agency plans to provide real time, “once and done” processing wherever possible. The first phase of this system will be released during third quarter of FY09. Major milestones of the project were met this year through substantial work of many employees across the Agency. To date, 62 percent of the overall effort for this phase has been completed. Training plans for not only all DOR employees, but also county employees who access the Property Tax systems are being designed to begin first quarter of FY09. Design work for the second phase of the system is also underway.

Provide Property Tax Training for Newly Elected County Auditors:

The Agency has responsibility to oversee elected and appointed officials of the 46 South Carolina counties with regard to the equalized administration of property tax laws. This local government funding amounts to approximately \$5 billion. This initiative was to provide consistent guidance and education to the newly elected county auditors on the tax laws they are required to administer. The Property Division has partnered with the South Carolina Auditors, Treasurers and Tax Collectors organization (SCATT) and the South Carolina Association of Assessing Officials organization (SCAAO) to establish the programs. The first two courses of the curriculum were developed and offered at the SCATT Academy in February 2008. The courses attracted not only the newly elected auditors, but also veteran auditors who wanted a refresher course. Feedback was excellent. Repeat sessions will be held just before the newly elected auditors take office in July 2009. Additional courses are also being planned.

Upgrade the Agency Website:

Upgrading the aging technology of our website to provide enhanced capability and usability is another important need. While initial work was done, intensive work had to be postponed due to available resources being assigned to other agency technology priorities this year, including the new tax processing system, SCITS. Work will be resumed after the rollout of SCITS.

Improve Performance Measurement Systems and Processes:

Having appropriate measures defined and reporting mechanisms in place is the basis for making data-based decision-making. During the past year each dashboard and performance measure was analyzed for relevance to business operations. The methods of compilation and reporting were also reviewed. The goal of this process was to allow personnel to assess actual performance against expected performance during the period, instead of after the period ends. This will allow the Agency to adjust performance to better meet goals where needed.

Most of the data related to the current performance measures is now in our Data Warehouse. DOR has procured a business intelligence tool, Business Objects, to use in the timely delivery of these measures to all users.

In addition, the Federation of Tax Administrators continues to be the host for collecting and maintaining various elements of performance data from the participating states. This project was initiated to facilitate the use of comparisons of participating states to determine “best practices.”

During the past year, the project has focused on setting uniform collection measurements. DOR will include any new measures to our system so that we can better benchmark performance with other state revenue agencies.

Upgrade Our Technology Infrastructure:

Upgrading our technology infrastructure is another of the multi-year projects. In regard to creation of the new infrastructure for SCITS production environment, this was completed in June 2008. This included an upgrade in servers, SQL database management software, an operational load-balancing appliance, and supporting software tools. Work will continue in this area to update the DOR website to provide enhanced capabilities and usability. Security policy documentation is also an important work in progress.

Improve Processing Operations Performance:

Improving processing operational performance is a major ongoing project. More than 100 process improvements were made in Revenue Operations again this year. The Processing area has participated in the writing, review and testing of various General System Design documents related to the processing functions being developed for SCITS.

To improve paper processing, Revenue Operations updated the new batch cover sheet and will be fine tuning the document to reduce the amount of paper from 22 batch cover sheets to one. This is a significant time and resource savings. DOR significantly reduced deposit opportunity cost from \$134,255 to \$114,000 when compared to FY07. The opportunity cost decrease represents a 70 percent decrease over the past two years.

Individual income tax returns were processed on average within 17 days of receipt. Note that the 17 days includes seven days for the Treasurer's office to print the check. We processed 8.6 million transactions this year.

Significant enhancements were implemented from the Mail Center to Deposit and in the Record Center this year. These enhancements reduced rework and helped eliminate or reduce various errors from section to section. Returns for sales, withholding, corporate and income taxes were modified for 2008 to allow the scanning and imaging processes to increase read rates and reduce the need for verification and keying. The Scanner Section set a new daily deposit high of \$31.5 million on January 2, and a new monthly high in January of \$160 million. In comparing FY08 to last fiscal year, the Scanner Section scanned 78,319 more checks and deposited \$205 million more this year.

The Records section installed two new scan stations, enabling employees to have access to the images at their desktop via FileNet instead of requiring microfilming. This created major time efficiencies for both Records staff and their customers. The Records team also moved the Rosewood warehouse to the Market Pointe office. This greatly reduced the turnaround time of requested returns for internal and external customers. With the additional space, this also allowed them to maintain two years of returns on the shelves for individual income tax, corporate, partnership and fiduciary returns. Lastly, with the elimination of having four employees travel to and from the Rosewood warehouse twice a day, the area gained the equivalent of a .75 FTE at Market Pointe.

Develop Procedures for County Reimbursement Under New Property Tax Legislation (H4449):

This legislation required DOR to develop a program and plan of implementation to accurately and efficiently reimburse local taxing entities for the property tax exemption. DOR's new Local Government Services system is now being used to collect and analyze data and issue reimbursements to counties, municipalities and school districts under all local government programs. This includes programs previously administered using the Office of the Comptroller General's system, as well as new programs mandated under this legislation. Reimbursements totaling \$989,059,639 were issued timely by DOR for FY08. Development is in progress to enhance this system to collect county reporting data via the internet. Counties provide this data to the state annually, beginning in September.

Improve the Forms Development Process:

An agency-wide task force was chartered to recommend changes within the forms development, printing, distribution and approval processes. A second phase of the project included a review of communication processes with taxpayers, forms vendors, tax preparers, and other stakeholders. This effort produced substantial improvements. Examples include implementation of a list serve that facilitates communication with software developers. Vendor mailing of over one million IIT postcards to taxpayers that filed electronic tax returns was eliminated for a savings of over \$289,126. IIT postcards were replaced by marketing and education provided to taxpayers via various media. The paper Package XSC was discontinued, but CD's are available to the public. A formalized process was implemented to receive and track vendor forms submissions. Improvement of the forms development process will be a continued area of importance for process improvements.

Guide Agency Workforce Planning Initiatives:

DOR has a significant percentage of the workforce who either is or will be eligible to retire in the next five years. The objective of this multi-year project is to continue planning for the loss of expertise, to develop new leaders, and to recruit, train and retain a high quality workforce. Planning for and minimizing the impact of these exits was, and continues to be, a priority.

Agency staff has addressed this objective in a number of ways, including identifying critical business needs, legislative mandates, and the associated resource needs. In several cases, DOR has hired ahead to ensure adequate transition time to train a successor in very complex areas. The Agency has used job analysis extensively to document specific jobs and actively used this tool for revision of existing career paths and development of several new ones this year.

Approximately 52 percent of DOR's workforce has a career path that promotes and rewards the development of increasingly complex job competencies. The state Office of Human Resources correlates our lower turnover rate to several things, including the prevalence of these structured development plans. DOR's turnover rate this year was 9.9 percent, compared to the state's turnover average of 14.06 percent.

We employed varied strategies to make DOR an employer of choice. This year we expanded recruiting, enhanced new employee orientation processes, focused on training, increased

recognition and wellness initiatives, and allowed the option of flexible work benefits such as flex time, flex work week, and telecommuting in selected job areas.

Leadership development is also extremely important. Participation in the Associate Public Manager Program is required for all new supervisors. In addition, we fill all allotted seats each year in the Certified Public Manager Program. Executive Institute participation has also been a priority. Internal leadership development workshops are also available through the year.

In addition, our senior leadership team this year went through a training process on leadership competencies. In turn, the remainder of the Department's leadership team also attended this same workshop in order to sustain the learning and emphasize the importance of good leadership. We are applying those tools to many of the projects that are ongoing in the Agency.

Implement the Statewide E-Recruitment Initiative:

The marketplace of recruitment has become more competitive and, therefore, is more critical for us to address wisely. To better position state government to attract talented employees, the state purchased a new e-recruitment system that is in use throughout state government. It was implemented this year within DOR. This online system has immensely increased the number of applicants for most positions. In FY07, the total number of applicants for our open positions was 4,157. This year, we had 10,715 applicants, an increase of 157%, despite the fact we had 30 percent fewer job postings. The number of qualified applicants in the new system increased by 11 percent and 99.57 percent of applications were made online. The Agency had an 87.6 percent acceptance rate of job offers.

Ensuring a diverse workforce is another factor of significance to the Department. As of September, 2007, the Department was ranked fourth among agencies of 501-1000 employees and ranked 12th among all state agencies in the State Human Affairs Commission Report to the Legislature. DOR had 95.4 percent EEO goal attainment.

Enhance Tax Law and Systems Training:

It is important that our tax professionals are highly knowledgeable of both the tax laws and their duties in administering them. We use both structured training and on-the-job training to support this goal. This training includes technical tax law topics, disclosure training for all DOR employees, State Legislative Updates, and systems training. This year a minimum of 9,313 hours were dedicated to formal classroom training of employees. This averages 13.4 hours per authorized FTE position.

With the advent of the new SCITS system in FY09, the training team has designed and is implementing a massive and aggressive training plan to ensure that all DOR employees have the appropriate systems skills when the new system replaces the existing South Carolina Automated Tax System (SCATS).

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 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.
- 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:	1 Southpark Circle Suite 100 - 11 - 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
1st and 3rd Monday of
each month
8:30 am – 12:30 pm
803-541-1031

BENNETTSTVILLE

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
2nd 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
2nd Wednesday of month
8:00 am – 12:00 pm
(843) 355-9321

LANCASTER

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

LAURENS

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

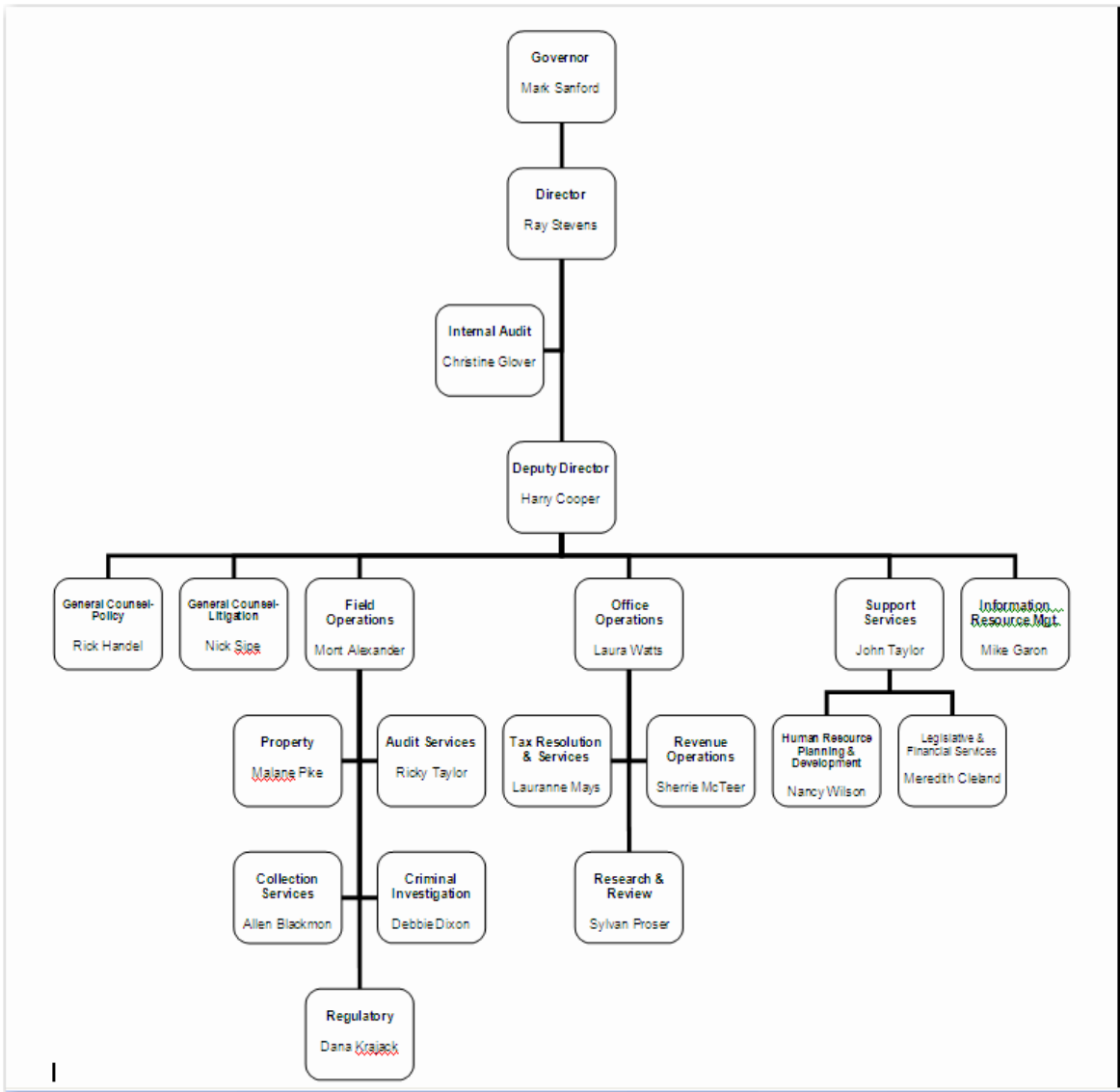
WALHALLA

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
- 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

- 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 and local police agencies on matters dealing with alcoholic beverages.
- Administers the laws and regulations governing the issuance of all licenses to conduct the game of bingo in South Carolina.
- Administers the laws and regulations governing the issuance of all licenses related to the sale of beer, wine and/or liquor in the State of South Carolina.
- Administers all alcoholic beverage and bingo violations.
- Serves as the reporting agency for, and conducts annual audits regarding, the operation of Gambling Vessels in South Carolina.

SUPPORT SERVICES

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.
- 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

DOR Responsibilities

- 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

OFFICE OPERATIONS

Revenue Operations

- Receives and processes all paper returns and payments submitted to the Department
- Manages incoming mail received by the Department
- Archives all documents received by the Department and administers the retention program
- Oversees the destruction of tax return documents after retention period has expired
- Responds to all requests for copies of returns by taxpayers and their representatives
- Researches records for subpoena requests

Tax Resolution and Services

- 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

DOR Responsibilities

- Administers all electronic return filing and payment programs within the Department
- Administers the withholding Job Development Credit program
- Administers the bad check processing program
- Administers CP2000 and RAR federal matching program
- Administers the general certificate of compliance program and the lottery compliance program
- Provides training for various taxpayer groups

Research and Review

- Administers all forms development, design and approval of vendor forms, etc. and responds to requests for copies of forms
- Provides training for various taxpayer groups
- Responds to taxpayers' and stakeholders' tax questions

GENERAL COUNSEL-LITIGATION

- Drafts final agency determinations for the director's approval.
- Represents the agency in federal and state courts on tax, regulatory, foreclosure, bankruptcy, and collection issues.
- Prosecutes criminal tax violators.
- Advises the public information director on freedom of information requests.
- Reviews contracts and advises administrators on contract matters.
- Reviews subpoena requests, and takes appropriate action to oppose those seeking information that cannot be released without a court order.

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
- Prepares publications to assist in educating Department employees, taxpayer representatives, and other agencies

DOR Responsibilities

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 agency application systems including those supporting Tax Processing, Revenue Collection, Audit Case Management, Financial Reporting, Human Resources, and Management Support
- Administers the South Carolina Business One-Stop Program including customer service, marketing, and technical systems support
- Researches and analyzes agency functions and makes recommendations to maximize operational efficiency
- Maintains the security for, and disaster recovery plans of, software applications, databases, and supporting hardware & software in conjunction with the Division of State Information Technology
- Designs, implements and supports the agency's computerized processing functions
- Supports computer tax audits as requested.
- Maintains voice and data networks in conjunction with the Division of State Information Technology
- Produces statistical, financial and management reports
- Design, develop, and ensure production of all forms, including vendor forms
- 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.

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 DOR provides to local governments.

Sales and Use Taxes

SALES AND USE TAX

Enacted:	1951
Statute:	Title 12, Chapter 36
Rate:	6% plus local taxes
Distribution of Statewide 6% Tax:	80% Education Finance Act; 20% Education Improvement Act
FY 07-08 Collections:	\$2,469,165,167

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 six 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 six 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 07-08 Collections:	\$45,409,248

The rental of transient accommodations is subject to a two percent accommodations tax in addition to the six percent sales tax (plus local taxes, if applicable).

CASUAL EXCISE TAX

Enacted:	1982
Statute:	§§12-36-1710 to 12-36-1740
Rate:	6%
Distribution:	80% General Fund; 20% Education Improvement Act
FY 07-08 Collections:	\$21,362,035

South Carolina imposes a casual excise tax at the rate of six 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 07-08 Collections:	\$260,756,440

Thirty 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 07-08 Collections:	\$154,811,042

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 07-08 Collections:	\$81,347,816

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 07-08 Collections:	\$54,954,983

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, Lee 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:	3% to 7%
Distribution:	State General Fund
FY 07-08 Collections:	\$2,865,894,974

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 07-08 Credits Paid:	\$64,563,716

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 07-08 Collections:	\$268,643,839

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 07-08 Collections:	\$74,406,043

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 07-08 Collections:	\$24,600,858

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 07-08 Collections:	\$6,145,104

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 07-08 Collections:	\$61,890,406

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 07-08 Collections:	\$101,002,910

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 07-08 Collections:	\$19,313,042

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 07-08 Collections:	\$2,982,842

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 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 07-08 Collections:	\$31,182,889

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 07-08 Collections:	\$3,595,122

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 07-08 Collections:	\$1,597,573

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 07-08 Collections:	\$214

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 07-08 Collections:	\$77,824,263

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 07-08 Collections:	\$1,443,041

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 06-07 Collections:	\$27,874,092

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 07-08 Collections:	\$21,406,367

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.

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 07-08 Collections:	\$863,594

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 07-08 Collections:	\$259,276,510

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 07-08 Collections:	\$9,790,883

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 USER FEE

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 07-08 Collections:	\$534,012,975

A motor fuel user fee 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 07-08 Collections:	\$847,161

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 07-08 Collections:	\$3,356,902

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 07-08 Collections:	\$9,442,997

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.

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 07-08 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

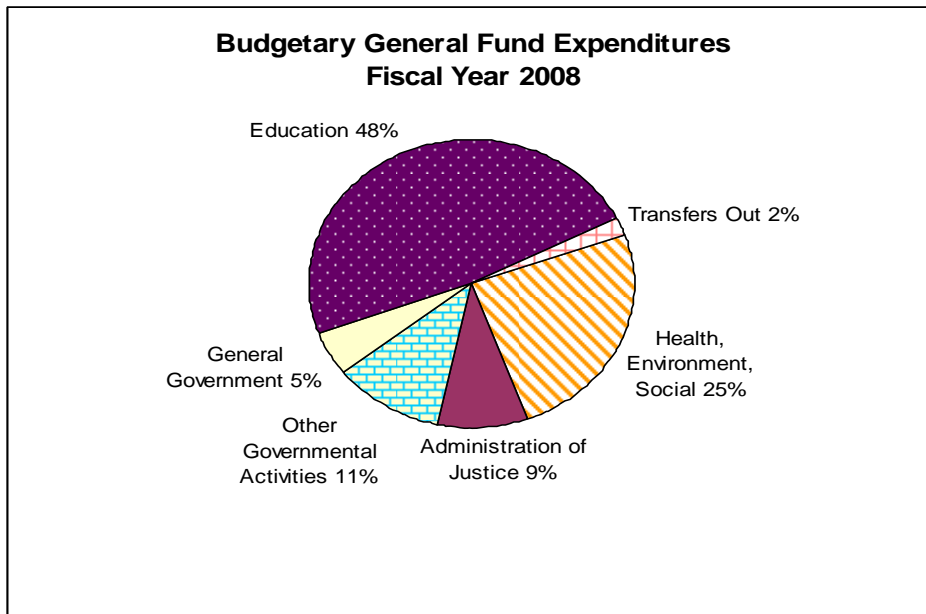
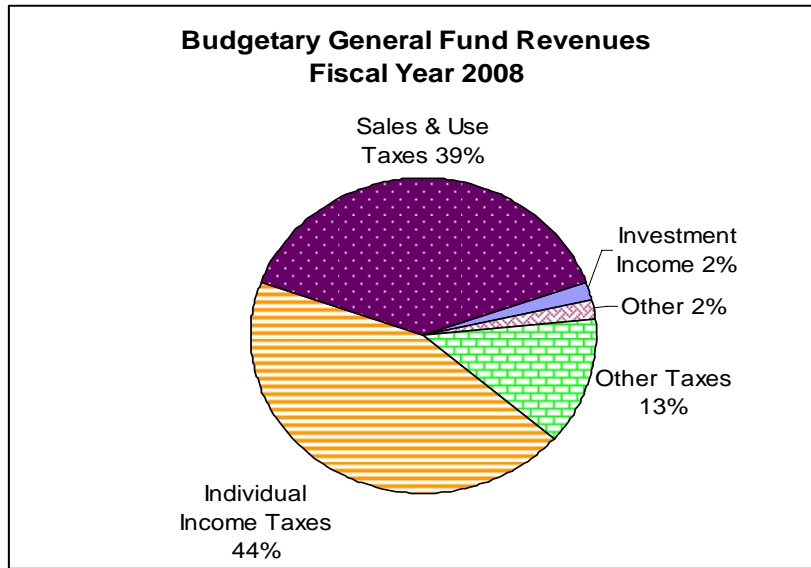
Enacted:	1997
Statute:	§12-37-2810 to 12-37-2880
Rate:	Average statewide millage
Distribution:	Local Governments
FY 07-08 Collections:	\$23,072,366

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 General Fund Revenues and Expenditures

FY 2007-2008

According to the Comptroller General of the State of South Carolina, General Fund Collections totaled close to \$7 Billion for fiscal year 2007-2008. The Department of Revenue (DOR) collected 94% of this amount. The following charts depict the sources of General Fund Revenues and the services that the dollars were spent on.



South Carolina Department of Revenue

Fiscal Year Revenue Collections by Type

REVENUE SOURCE	FY 2006-07	FY 2007-08	DIFFERENCE	CHANGE
SALES AND USE TAX	\$2,602,990,395	\$2,469,165,167	(\$133,825,228)	-5.14%
CASUAL EXCISE TAX	\$22,071,992	\$21,362,035	(\$709,957)	-3.22%
INDIVIDUAL INCOME TAX	\$2,892,631,017	\$2,865,894,974	(\$26,736,042)	-0.92%
CORPORATION INCOME TAX	\$261,713,879	\$268,643,839	\$6,929,960	2.65%
SUBTOTAL-GENERAL FUND REVENUES	\$5,779,407,283	\$5,625,066,015	(\$154,341,268)	-2.67%
ABL FOOD MANUFACTURERS LICENSE	\$0	\$0	\$0	0.00%
ADMISSIONS	\$29,626,110	\$30,970,000	\$1,343,890	4.54%
AIRCRAFT TAX	\$5,904,422	\$6,145,104	\$240,683	4.08%
ALCOHOLIC LIQUORS TAX	\$60,954,689	\$61,475,806	\$521,117	0.85%
BANK TAX	\$25,569,805	\$19,313,042	(\$6,256,763)	-24.47%
BEER AND WINE TAX	\$99,694,828	\$101,002,910	\$1,308,082	1.31%
BINGO TAX	\$3,387,900	\$2,982,842	(\$405,059)	-11.96%
BUSINESS LICENSE TAX	\$31,629,348	\$31,182,889	(\$446,459)	-1.41%
COIN OPERATED DEVICES TAX	\$1,146,711	\$1,597,573	\$450,862	39.32%
CONTROLLED SUBSTANCE TAX	\$31,847	\$214	(\$31,634)	-99.33%
CORPORATION LICENSE TAX	\$65,161,042	\$74,406,043	\$9,245,001	14.19%
DEPT REVENUE-U PROP D&I/RENT CAR	\$3,566,560	\$2,269,789	(\$1,296,771)	-36.36%
DOCUMENTARY STAMP TAX	\$57,320,094	\$44,898,613	(\$12,421,481)	-21.67%
ELECTRIC POWER TAX	\$28,145,254	\$27,874,092	(\$271,162)	-0.96%
ESTATE TAX	\$1,542,120	\$343,510	(\$1,198,610)	-77.72%
PETROLEUM INSPECTION FEE	\$9,018,624	\$9,077,804	\$59,180	0.66%
PRIVATE CAR LINES TAX	\$2,917,749	\$3,595,122	\$677,373	23.22%
RETAILER'S LICENSE TAX	\$887,999	\$847,161	(\$40,838)	-4.60%
SAVINGS AND LOAN ASSOC TAX	\$2,985,050	\$3,356,902	\$371,852	12.46%
WINE SHIPPERS LICENSE	\$91,298	\$19,450	(\$71,848)	-78.70%
SUBTOTAL-ALL OTHER REVENUES	\$429,581,451	\$421,358,866	(\$8,222,585)	-1.91%
GENERAL FUND REVENUES	\$6,208,988,734	\$6,046,424,881	(\$162,563,853)	-2.62%
ACCOMODATIONS TAX – COUNTIES	\$42,751,190	\$45,409,248	\$2,658,058	6.22%
ADMISSIONS TAX – COUNTIES	\$1,480,805	\$1,307,991	(\$172,814)	-11.67%
ADMISSIONS TAX-WILDLIFE RES	\$33,343	\$35,383	\$2,040	6.12%
ADMISSIONS TAX – COMMERCE	\$1,488,947	\$1,546,995	\$58,048	3.90%
ADMISSION TAX – SC FILM COMMISSION	\$5,740,048	\$6,369,143	\$629,095	10.96%
ALCOHOL BEVERAGE LIC. LOCAL GOV	\$472,081	\$414,600	(\$57,482)	-12.18%
BINGO TAX DIVISION ON AGING	\$1,336,916	\$1,548,000	\$211,084	15.79%
BINGO TAX PRT	\$1,146,878	\$1,082,966	(\$63,911)	-5.57%
BINGO TAX CHARITIES	\$2,121,982	\$1,765,224	(\$356,758)	-16.81%
CASUAL EXCISE EXPEND WILDLIFE	\$86,941	\$137,131	\$50,190	57.73%

DOR Annual Report 2007-2008

CATAWBA TRIBAL TAX	\$16,980	\$167,123	\$150,143	884.22%
COD SLED FEES	\$0	\$0	\$0	0.00%
COMMERCIAL NUCLEAR WASTE	\$12,640,047	\$9,790,883	(\$2,849,164)	-22.54%
DOCUMENTARY HERT.LAND TR./ST.HOU	\$42,034,736	\$32,925,650	(\$9,109,086)	-21.67%
DRYCLEANING FACILITY FEES	\$1,637,224	\$1,443,041	(\$194,183)	-11.86%
EDUCATION IMPROVEMENT FUND	\$628,259,295	\$610,024,307	(\$18,234,988)	-2.90%
ENVIRONMENTAL IMPACT FEE DHEC	\$18,088,278	\$18,009,653	(\$78,625)	-0.43%
ESTATE TAX PROBATE JUDGES	\$9,221	\$7,157	(\$2,065)	-22.39%
FOREST RENEWAL TAX FORESTRY COMM	\$833,198	\$863,594	\$30,396	3.65%
GASOLINE HIGHWAY WILDLIFE	\$533,292,799	\$534,012,975	\$720,176	0.14%
INDIGENT CARE FUND	\$364,929,391	\$259,276,510	(\$105,652,881)	-28.95%
LOCAL OPTION, CAPTIAL PROJECT, TRANSPORTATION & SCHOOL DISTRICT TAX	\$425,780,288	\$551,870,281	\$126,089,993	29.61%
MOTOR CARRIER PROPERTY TAX	\$15,127,400	\$23,072,366	\$7,944,965	52.52%
PUBLIC UTILITY ASSESSMENTS	\$10,460,168	\$10,677,742	\$217,574	2.08%
SALES TAX AVIATION COMMERCE	\$1,488,701	\$2,633,121	\$1,144,420	76.87%
SOLID WASTE MANAGEMENT TAX	\$9,474,970	\$9,442,997	(\$31,973)	-0.34%
CHARLESTON RE-DEV AUTH	\$4,687,558	\$4,757,029	\$69,470	1.48%
911 ACCESS	\$17,690,706	\$21,406,367	\$3,715,661	21.00%
SLED INSPECTION FEES	\$2,644,202	\$2,543,106	(\$101,096)	-3.82%
STATE RURAL INFRASTRUCTURE FUND	\$13,647,317	\$15,089,065	\$1,441,748	10.56%
PROPERTY TAX RELIEF INCOME	\$465,560,326	\$463,935,414	(\$1,624,912)	-0.35%
PROPERTY TAX RELIEF CORP	\$39,084,308	\$43,910,917	\$4,826,609	12.35%
ALLOCATED FUNDS	\$2,658,306,199	\$2,669,106,836	\$10,800,638	0.40%
TOTAL REVENUE COLLECTIONS	\$8,867,382,844	\$8,715,911,476	(\$151,471,368)	-1.71%
REFUNDS				
INDIVIDUAL INCOME REFUNDS	\$1,187,092,935	\$1,341,456,122	\$154,363,187	13.00%
CORPORATION INCOME REFUNDS	\$46,003,928	\$37,238,977	(\$8,764,950)	-19.05%

Note: All figures on report reflect totals on DOR's Taxpayer Accounting System and have not been reconciled to CG's official year-end figures.

STATE INDIVIDUAL INCOME TAXES

(Tax rates for tax year 2008 -- as of January 1, 2008)

State	---Tax Rates---		# of Brackets	--Income Brackets--		---Personal Exemption---			Federal Tax
	Low	High		Low	High	Single	Married	Child.	Ded.
ALABAMA	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
ALASKA	No State Income Tax								
ARIZONA	2.59	- 4.54	5	10,000 (b)	- 150,000 (b)	2,100	4,200	2,300	
ARKANSAS (a)	1.0	- 7.0 (e)	6	3,699 (b)	- 31,000 (b)	23 (c)	46 (c)	23 (c)	
CALIFORNIA (a)	1.0	- 9.3 (w)	6	6,827 (b)	- 44,815 (b)	94 (c)	188 (c)	294 (c)	
COLORADO	4.63		1	----Flat rate----		-----None-----			
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	2,400 (b)	- 48,000 (b)	1,040	2,080	1,040	
IDAHO (a)	1.6	- 7.8	8	1,237 (h)	- 24,736 (h)	3,500 (d)	7,000 (d)	3,500 (d)	
ILLINOIS	3.0		1	----Flat rate----		2,000	4,000	2,000	
INDIANA	3.4		1	----Flat rate----		1,000	2,000	1,000	
IOWA (a)	0.36	- 8.98	9	1,379	- 62,055	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 (i)	9,000 (i)	1,000 (i)	*
MAINE (a)	2.0	- 8.5	4	4,849 (b)	- 19,450 (b)	2,850	5,700	2,850	
MARYLAND	2.0	- 5.5	7	1,000	- 500,000	2,400	4,800	2,400	
MASSACHUSETTS (a)	5.3		1	----Flat rate----		4,125	8,250	1,000	
MICHIGAN (a)	4.35		1	----Flat rate----		3,300	6,600	3,300	
MINNESOTA (a)	5.35	- 7.85	3	21,800 (j)	- 71,591 (j)	3,500 (d)	7,000 (d)	3,500 (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	* (r)
MONTANA (a)	1.0	- 6.9	7	2,500	- 14,900	2,040	4,080	2,040	* (r)
NEBRASKA (a)	2.56	- 6.84	4	2,400 (k)	- 27,001 (k)	113 (c)	226 (c)	113 (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)	3,500 (d)	7,000 (d)	3,500 (d)	
NEW YORK	4.0	- 6.85	5	8,000 (b)	- 20,000 (b)	0	0	1,000	
NORTH CAROLINA (n)	6.0	- 7.75	3	12,750 (n)	- 60,000 (n)	2,000	4,000	2,000	
NORTH DAKOTA (a)	2.1	- 5.54 (o)	5	31,850 (o)	- 349,701 (o)	3,500 (d)	7,000 (d)	3,500 (d)	
OHIO (a)	0.618	- 6.24	9	5,000	- 200,000	1,450 (p)	2,900 (p)	1,450 (p)	
OKLAHOMA	0.5	- 5.5 (q)	7	1,000 (q)	- 8,701 (q)	1,000	2,000	1,000	
OREGON (a)	5.0	- 9.0	3	2,900 (b)	- 7,300 (b)	169 (c)	338 (c)	169 (c)	* (r)
PENNSYLVANIA	3.07		1	----Flat rate----		-----None-----			
RHODE ISLAND	25.0% Federal tax liability (s) --- --- ---								
SOUTH CAROLINA (a)	0	- 7.0	6	2,670	- 13,350	3,500 (d)	7,000 (d)	3,500 (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	5.0		1	----Flat rate----		(t)	(t)	(t)	
VERMONT (a)	3.6	- 9.5	5	32,550 (u)	- 357,700 (u)	3,500 (d)	7,000 (d)	3,500 (d)	
VIRGINIA	2.0	- 5.75	4	3,000	- 17,000	930	1,860	930	
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	9,700 (v)	- 145,460 (v)	700	1,400	700	
WYOMING	No State Income Tax								
DIST. OF COLUMBIA	4.0	- 8.5	3	10,000	- 40,000	1,675	3,350	1,675	

STATE INDIVIDUAL INCOME TAXES

Source: The Federation of Tax Administrators from various sources. (FOOTNOTES)

- (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 index 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.
- (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, the same rates apply to income brackets ranging from \$1,000 to \$10,000.
- (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 \$31,860 to over \$126,581. A 6.4% AMT rate is also applicable.
- (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000.
- (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 \$21,250 to \$100,000. Lower exemption amounts allowed for high income taxpayers.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$53,200 to \$349,701. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (p) Plus an additional \$20 per exemption tax credit.
- (q) The rate range reported is for single persons. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000. The top tax rate is scheduled to fall to 5.25% for tax years after 2008.
- (r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,600 in Oregon.
- (s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001. Or, taxpayers have the option of computing tax liability based on a flat 7.0% (6.5% in 2009) of gross income.
- (t) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of Federal personal exemption amounts. The credit amount is phased out above \$12,000 in income (\$24,000 for joint returns).
- (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$54,400 to over \$357,700.
- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$12,930 to \$193,950. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.
- (w) An additional 1% tax is imposed on taxable income over \$1 million.

Individual Income Tax Returns by County

Tax Year 2007

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	10,045	21,749	\$164,863,403	\$8,859,552
Aiken	63,342	133,116	\$1,694,920,028	\$86,877,935
Allendale	3,811	8,011	\$43,303,217	\$2,198,082
Anderson	72,990	154,914	\$1,663,615,856	\$96,969,327
Bamberg	5,677	12,022	\$89,091,402	\$5,584,230
Barnwell	8,672	18,562	\$148,041,597	\$8,130,395
Beaufort	62,294	129,182	\$2,348,579,682	\$139,587,809
Berkeley	63,758	132,136	\$1,457,703,396	\$82,808,535
Calhoun	5,069	10,397	\$105,201,953	\$6,120,361
Charleston	156,722	296,146	\$5,429,799,278	\$335,832,508
Cherokee	20,959	45,002	\$394,282,530	\$20,553,488
Chester	13,373	28,160	\$233,092,328	\$11,195,392
Chesterfield	17,199	36,776	\$283,800,009	\$13,700,576
Clarendon	12,602	26,341	\$176,465,792	\$9,737,726
Colleton	16,304	34,347	\$281,820,336	\$16,350,518
Darlington	27,257	57,369	\$557,435,147	\$32,545,067
Dillon	12,285	26,660	\$166,376,545	\$8,482,937
Dorchester	51,304	108,850	\$1,271,438,007	\$74,090,258
Edgefield	7,566	16,198	\$162,743,961	\$7,897,197
Fairfield	9,755	19,789	\$164,250,354	\$9,100,479
Florence	57,452	119,786	\$1,349,545,090	\$80,948,980
Georgetown	25,864	52,509	\$693,667,730	\$41,973,405
Greenville	190,589	403,175	\$5,958,402,964	\$368,131,896
Greenwood	28,631	61,125	\$594,913,281	\$34,526,624
Hampton	8,046	17,374	\$139,573,631	\$7,601,544
Horry	115,738	223,744	\$2,476,973,830	\$148,470,028
Jasper	7,136	15,673	\$141,503,283	\$7,833,713
Kershaw	25,943	54,402	\$593,970,605	\$33,661,089
Lancaster	27,209	58,790	\$578,502,700	\$25,396,195
Laurens	25,084	53,160	\$466,182,922	\$26,176,830
Lee	6,677	13,819	\$84,392,524	\$4,435,106
Lexington	105,691	219,355	\$3,031,449,102	\$183,397,339
McCormick	4,084	8,193	\$66,825,496	\$3,193,060

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Marion	13,512	28,117	\$179,959,025	\$9,686,229
Marlboro	10,583	22,232	\$136,530,760	\$6,538,432
Newberry	16,359	33,891	\$310,899,701	\$17,873,853
Oconee	30,001	62,399	\$756,121,562	\$43,619,439
Orangeburg	37,863	77,320	\$624,832,798	\$35,261,292
Pickens	45,629	96,154	\$1,115,308,444	\$65,608,458
Richland	154,103	302,486	\$4,543,700,667	\$278,535,801
Saluda	6,783	14,663	\$121,527,516	\$6,546,276
Spartanburg	115,481	246,176	\$2,994,634,376	\$178,210,472
Sumter	41,176	87,639	\$746,830,194	\$43,023,340
Union	11,901	24,478	\$187,220,048	\$9,802,520
Williamsburg	13,242	27,810	\$173,076,704	\$9,288,611
York	88,984	192,404	\$2,731,644,989	\$105,198,096
Out of State	2,379	3,476	\$58,353,419	\$3,724,561
Out of Country	212,899	463,622	\$4,465,322,529	\$271,361,966
Unknown	758	1690	\$83,194,994	5,882,139
Total	2,070,781	4,301,389	\$52,241,885,705	\$3,032,529,666

Foot note: * Total tax minus total nonrefundable credits equals state tax liability.

Individual Income Tax Returns by Tax Liability

Tax Year 2007

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	849,919	41.04%	(7,108,947)	-0.23%
\$0.01-\$25	41,435	2.00%	494,266	0.02%
\$26-\$50	37,796	1.82%	1,396,700	0.05%
\$51-\$75	33,278	1.60%	2,056,810	0.07%
\$76-\$100	26,457	1.27%	2,278,790	0.08%
\$101-\$125	24,991	1.20%	2,795,860	0.09%
\$126-\$150	22,603	1.09%	3,094,026	0.10%
\$151-\$200	42,517	2.05%	7,361,012	0.24%
\$201-\$250	34,419	1.66%	7,721,214	0.25%
\$251-\$300	32,456	1.56%	8,900,365	0.29%
\$301-\$400	52,379	2.52%	18,169,972	0.60%
\$401-\$500	46,363	2.23%	20,689,449	0.68%
\$501-\$600	41,171	1.98%	22,623,035	0.75%
\$601-\$700	36,609	1.76%	23,818,699	0.79%
\$701-\$800	34,541	1.66%	25,874,555	0.85%
\$801-\$900	32,688	1.57%	27,710,484	0.91%
\$901-\$1,000	32,904	1.58%	31,218,345	1.03%
\$1,001-\$1,250	71,795	3.46%	80,519,366	2.66%
\$1,251-\$1,500	63,388	3.06%	86,853,483	2.86%
\$1,501-\$2,000	103,828	5.01%	180,523,545	5.95%
\$2,001-\$2,500	78,683	3.79%	176,237,698	5.81%
\$2,501-\$3,000	61,890	2.98%	169,489,350	5.59%
\$3,001-\$4,000	88,659	4.28%	306,809,429	10.12%
\$4,001-\$5,000	55,876	2.69%	248,958,361	8.21%
\$5,001-\$7,500	63,105	3.04%	379,863,342	12.53%
\$7,501-\$9,999	23,525	1.13%	201,715,434	6.65%
OVER \$10,000	37,506	1.81%	1,002,465,023	33.06%
Total	2,070,781	100%	\$3,032,529,666	100%

Individual Income Tax Returns by Income Class

Tax Year 2007

State Taxable Income Class	Number of Returns	Number of Exemptions	Total State Taxable Income (as claimed)	State Tax Amount	State Tax Credits* (as claimed)	State Tax Liability (Tax-Credits)	State Tax Liability (as allowed)
\$0	654,653	1,326,779	(37,646,179)	23,098,088	4,985,145	18,112,943	21,723,159
\$1-\$1,000	72,976	131,891	33,870,224	755,080	398,089	356,991	741,736
\$1,001-\$2,000	57,064	104,008	84,915,263	542,553	428,127	114,426	528,289
\$2,001-\$3,000	50,900	94,674	126,754,139	734,266	472,598	261,668	697,523
\$3,001-\$4,000	45,887	86,801	160,217,657	1,856,791	537,890	1,318,901	1,696,801
\$4,001-\$5,000	42,560	80,935	191,302,067	3,275,932	607,197	2,668,735	2,985,860
\$5,001-\$6,000	40,596	77,528	223,111,105	4,331,171	698,425	3,632,746	3,886,620
\$6,001-\$7,000	38,244	73,145	248,445,116	5,591,184	710,043	4,881,141	5,056,317
\$7,001-\$8,000	36,751	70,528	275,439,109	7,003,227	765,583	6,237,644	6,358,879
\$8,001-\$9,000	35,290	67,492	299,889,481	8,569,062	816,068	7,752,994	7,823,743
\$9,001-\$10,000	33,662	64,313	319,678,862	9,728,594	866,544	8,862,050	8,916,911
\$10,001-\$11,000	32,420	62,565	340,344,006	11,219,980	933,772	10,286,208	10,323,306
\$11,001-\$12,001	31,020	59,526	356,527,894	12,364,225	927,492	11,436,733	11,461,426
\$12,001-\$13,000	29,987	57,169	374,671,485	13,886,141	981,741	12,904,400	12,922,615
\$13,001-\$14,000	28,729	54,502	387,733,146	15,120,211	993,497	14,126,714	14,139,266
\$14,001-\$15,000	27,539	52,260	399,237,343	16,481,840	1,041,849	15,439,991	15,452,048
\$15,001-\$20,000	122,220	231,962	2,128,832,337	98,289,510	6,221,355	92,068,155	92,129,568
\$20,001-\$25,000	102,467	198,019	2,297,455,941	118,491,243	7,061,461	111,429,782	111,477,123
\$25,001-\$35,000	154,319	315,349	4,582,244,126	257,712,559	16,653,458	241,059,100	241,147,760
\$35,001-\$50,000	149,963	343,876	6,283,424,433	380,958,109	27,246,789	353,711,320	353,857,981
\$50,001-\$75,000	139,581	357,993	8,511,512,110	545,857,966	42,322,165	503,535,801	503,748,320
\$75,001-\$100,000	62,537	167,561	5,367,484,231	257,204,716	27,579,677	329,625,039	329,741,733
\$100,001-\$150,000	44,146	119,665	5,290,390,048	364,785,634	26,673,156	338,112,478	338,194,918
\$150,001-\$200,000	14,712	40,201	2,522,739,155	181,115,455	12,305,444	168,810,011	168,828,965
\$200,001-\$350,000	13,469	37,567	3,457,021,674	354,114,848	16,079,912	238,034,936	238,045,778
\$350,001-\$500,000	4,130	11,708	1,703,205,420	129,048,654	7,831,680	121,216,974	121,218,300
\$500,001-\$750,000	2,425	6,802	1,454,009,547	109,739,192	7,495,040	102,244,152	102,245,943
Over- \$750,000	2,534	6,570	4,859,075,965	352,669,002	38,381,369	314,287,633	314,288,025
Total	2,070,781	4,301,389	\$52,241,885,705	\$3,284,545,233	\$252,015,566	\$3,032,529,666	\$3,039,638,913

Footnote: * Credits are nonrefundable

Individual Income Tax Return Statistics

Tax Year 2007

All Returns Processed:

Filing Status	Short Form	Long Form	Short / Long Form Amended	Total
Single	188,279	628,989	6,334	823,602
Head of Household	107,825	279,319	5,309	392,453
Married, Filing Jointly	52,280	735,386	10,045	797,711
Married, Filing Separately	9,820	45,441	499	55,760
Widow/Widower	148	1,088	19	1,255
Total	358,352	1,690,223	22,206	2,070,781

Refund Returns:

Return Type	Number of Refunds Claimed	Total Amount Refunded*	Average Refund Amount*
Short Form	277,480	\$140,971,191	\$508
Long Form	1,198,154	\$1,005,262,297	839
Short/Long Form Amended	10,879	\$3,933,594	362
Total	1,486,513	1,150,167,083	\$774

Footnote: Before Debt Offset

Individual Income Tax Contributions

Tax Year 2007

Type of Contribution	Number of Returns	Amount
Children's Trust	3,135	\$38,143
Conservation Bank	1,306	\$19,084
Dare Fund	0	0
Eldercare Trust	2,217	23,507
Financial Literacy	820	5,273
First Steps	1,577	18,081
Gift Of Life Trust	1,178	9,384
Heritage	883	7,423
Litter	1,499	11,607
Military Rel	2,929	48,108
Public Ed	2,258	25,732
SCLEA	1,621	19,576
State Parks	3,188	36,588
Veterans Trust	2,484	29,013
Wildlife	4,554	57,227
Total Contributions	29,649	\$348,746
Use Tax Collections Reported on SC 1040	11,391	820,228

Individual Income Tax Credits

Tax Year 2007

<u>TYPE OF CREDIT CLAIMED</u>	<u>TOTAL NUMBER OF CREDITS</u>	<u>TOTAL AMOUNT OF CREDITS</u>
ADDITIONAL FAMILY INDEP	22	22,364
ALTERNATIVE MOTOR - TC35	428	201,686
BASE CLOSURE CREDIT	-	0
BIODIESEL MOTOR FUEL TC39	5	5,137
CERTIFIED HIST RESID STRU	38	765,442
CERTIFIED HIST STRUCTURE	22	308,025
CHILD CARE	115,919	19,917,510
COMMERCIALS CREDIT	-	0
COMMUNITY DEVELOPMENT	33	31,927
DRIP-TRICKLE IRRIGATION	93	81,821
ECONOMIC IMPACT ZONE	177	1,363,396
EMPLOYER CHILD CARE CR.	16	611,529,398
FAMILY INDEPENDENCE PMNT	46	89,161
HEALTH INSURANCE - TC27	98	167,822
INDUSTRY PARTNER - TC36	98	2,362,707
MINORITY CONTRACT BUS. CR.	20	132,122
MONTHLY BUSINESS - TC-4SM	7	12,127
MOTION PICTURE - TC25	7	62,895
NEW JOBS CREDIT	361	7,255,598
NON-RESIDENT	75,098	165,729,013
NURSING HOME	206	55,887
PALMETTO CAPITAL SEED CR.	1	100
PORT CARGO CREDIT - TC30	11	100,364
PREMARITAL PREP - TC32	71	8,555
PRIOR-YR CARRYOVER	153	4,290,245
QUALIFIED CONSERVATION	222	6,913,672
QUALIFIED RETIREMENT PLAN	490	1,012,099
QUALITY FORUM - TC28	2	2,670
RETAIL FACILITIES - TC31	5	82,950
SCENIC RIVER TAX CREDIT	-	0
SMALL BUSINESS - TC-4SB	20	304,485
SOLAR ENERGY - TC38	87	132,058
TEXTILES REHABILITATION	48	920,028
TWO WAGE EARNER	377,766	48,202,108
TUITION	7,670	5,193,332
VENTURE CAPITAL - TC26	2	17,000
WATER RESOURCE CREDIT	39	84,682
TOTAL CREDITS CLAIMED	579,281	877,358,386

Individual Income Debt Collections

Tax Year 2007

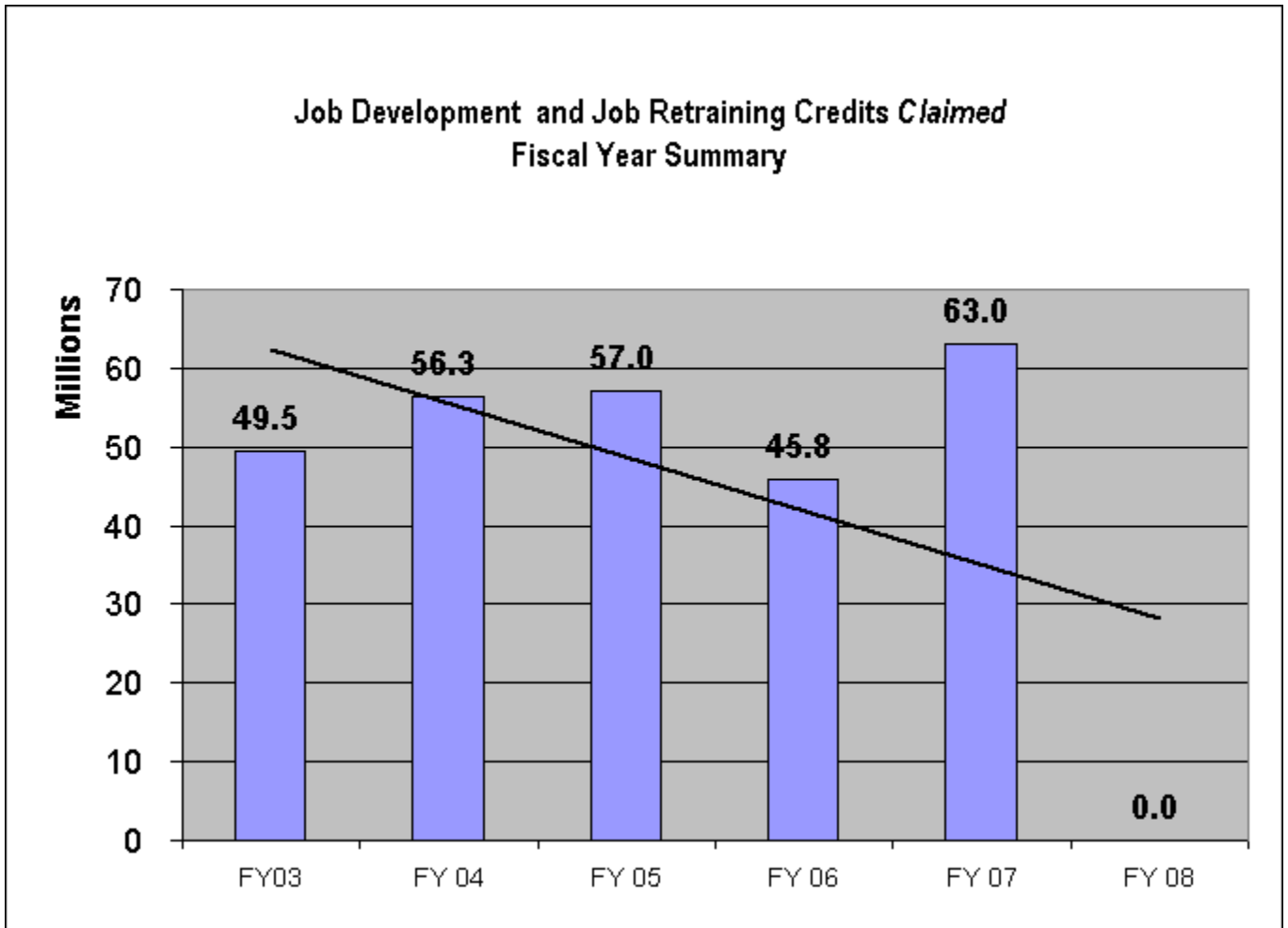
Entity	Number of Returns	Debt Collected
Aiken Center for Alcohol & Drug	303	\$67,207
Aiken Technical College	97	\$12,554
Anderson-Oconee Behavioral	148	\$38,437
BJ Workman Memorial Hospital	12	\$1,016
Beech Island Water District	103	\$19,453
Behavioral Health Services	1,287	\$292,058
Charleston Memorial Hospital	134	\$60,232
Charleston Southern University	11	\$3,007
Chester County Alcohol & Drug	17	\$6,498
The Citadel - Perkins Loans	39	\$17,075
The Citadel - Student Accounts	1,387	\$183,255
City of Columbia	188	\$53,287
Clemson University - Student Loans	32	\$14,442
Clemson University - Perkins Loans	28	\$11,638
Coker College	41	\$15,050
Coastal Carolina University	27	\$15,129
Columbia College	6	\$1,349
Converse College	10	\$1,217
Cornerstone Alcohol & Drug	43	\$20,298
County of Lexington	289	\$64,138
Denmark Technical College	201	\$34,362
Ernest E Kennedy Center	12	\$7,622
Erskine College	35	\$9,065
Florence County Treasurer	865	\$246,402
Florence-Darlington Technical College-Perkins	26	\$16,735
Florence-Darlington Technical College-Student	147	\$49,787
Forrest Junior College	105	\$45,009
Francis Marion University	29	\$2,554
Georgetown County School District	9	\$3,625
Greenville County School	209	\$31,112
Greenville Technical College	9	\$1,081
Hilton Head #1 PSD	644	\$156,677
Horry-Georgetown Technical College	84	\$20,522
Housing Authority #3	21	\$2,304
Housing Authority of Aiken	46	\$8,309
Housing Authority of Anderson	118	\$26,140
Housing Authority of Charleston	27	\$4,206
Housing Authority of Cheraw	109	\$29,009
Housing Authority of Columbia	54	\$10,304
Housing Authority of Florence	12	\$1,350
Housing Authority of Fort Mill	116	\$26,830
Housing Authority of Greenville	34	\$6,491
Housing Authority of Greenwood	41	\$6,994

<u>Entity</u>	<u>Number of Returns</u>	<u>Debt Collected</u>
Housing Authority of Marion	6	\$1,260
Housing Authority of Marlboro	0	\$0
Housing Authority of McColl	5	\$1,610
Housing Authority of Mullins	44	\$16,290
Housing Authority of N Charleston	11	\$1,286
Housing Authority of Woodruff	16	\$3,876
Housing Authority of York	12,797	\$6,170,408
Internal Revenue Service Center	0	\$0
Lancaster County Alcohol & Drug Abuse	136	\$22,015
Lancaster County Natural Gas Authority	183	\$69,907
Lander University	33	\$4,105
Lexington School District One	16	\$5,737
Limestone College	33	\$33,401
Medical University of SC	10,960	\$3,652,143
MUSC Medical Center - Hospital	16,298	\$3,236,518
Municipal Association of SC	30	\$5,776
New Life Center	158	\$34,761
Northeastern Technical College	313	\$81,756
Orangeburg-Calhoun Technical College	963	\$230,331
Piedmont Technical College	10	\$3,863
Presbyterian College	41	\$9,570
Saluda County Ambulance Service	1,623	\$250,824
Santee Cooper Authority	136,547	\$49,225,075
SC Association of Counties	20	\$12,390
SC Budget & Control Board - Retirement System	3	\$1,092
SC Dept of the Blind	31	\$6,883
SC Dept of Corrections	10	\$794
SC Dept of Disabilities and Special Needs	21	\$5,136
SC Dept of Juvenile Justice	1,192	\$401,670
SC Dept of Mental Health	1,973	\$375,277
SC Dept Motor Vehicles	1	\$2,146
SC Dept of Natural Resources	7	\$3,409
SC Dept of Public Safety	787	\$111,226
SC Dept of Probation, Parole, and Pardon	37,949	\$13,918,990
SC Dept of Revenue	23,739	\$7,145,842
SC Dept of Revenue - GEAR	10,918	\$4,182,335
SC Dept of Social Services - Child Support	4,043	\$1,195,687
SC Dept of Social Services - Food Stamps	120	\$33,459
SC Dept of Transportation	5,764	\$1,560,422
SC Employment Security Commission	4	\$1,534
SC Forestry Commission	2,859	\$1,496,244
SC State Education Assistance Authority	7	\$858
SC State Ethics Commission	562	\$184,371
SC State University	9	\$3,406
Sherman College of Straight Chiropractic	66	\$26,077
South University	13	\$6,809

<u>Entity</u>	<u>Number of Returns</u>	<u>Debt Collected</u>
Southern Wesleyan University	116	\$35,989
Spartanburg Methodist College - Tuition, Fees	34	\$15,410
Spartanburg Methodist College - Perkins	5	\$3,113
Spartanburg Hospital for Restorative Care	1,448	\$288,135
Spartanburg Reg Medical Ctr/Emergency Physicians	6,982	\$1,238,639
Spartanburg Reg Medical Ctr/Physicians Billing	13,782	\$4,927,016
Spartanburg Regional Medical Center	701	\$188,081
Spartanburg Technical College	182	\$45,317
Technical College of the Lowcountry	225	\$33,686
Tri-County Technical College	1,067	\$344,273
Trident Technical College	194	\$92,821
University of South Carolina	271	\$91,744
Winthrop University	669	\$158,356
York Technical College		
Total	303,152	\$102,842,981

Job Development and Retraining Credits FY 2007-2008

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09/07	\$14,531,500	\$545,766	\$15,077,266
12/07	\$16,602,956	\$461,715	17,064,671
03/08	\$16,352,883	\$581,412	16,934,295
06/08	\$15,071,842	\$415,642	15,487,484
Total	\$62,559,181	\$2,004,535	\$64,563,716



RANGE OF STATE CORPORATE INCOME TAX RATES

(For tax year 2008 -- as of January 1, 2008)

State	Tax Rates	Tax Brackets		# of Brackets	Bank Tax Rates	Federal Tax Deductible
ALABAMA	6.5	----Flat Rate----		1	6.5	*
ALASKA	1.0 - 9.4	10,000	90,000	10	1.0 - 9.4	
ARIZONA	6.968 (b)	----Flat Rate----		1	6.968 (b)	
ARKANSAS	1.0 - 6.5	3,000	100,000	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	100,000	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	250,000	4	5.0	* (k)
KANSAS	4.0 (l)	----Flat Rate----		1	2.25 (l)	
KENTUCKY	4.0 - 6.0 (m)	50,000	100,000	3	--- (a)	
LOUISIANA	4.0 - 8.0	25,000	200,000	5	--- (a)	*
MAINE	3.5 - 8.93 (n)	25,000	250,000	4	1.0	
MARYLAND	8.3	----Flat Rate----		1	8.3	
MASSACHUSETTS	9.5 (o)	----Flat Rate----		1	10.5 (o)	
MICHIGAN	4.95 (p)	----Flat Rate----		1	-- (a)	
MINNESOTA	9.8 (q)	----Flat Rate----		1	9.8 (q)	
MISSISSIPPI	3.0 - 5.0	5,000	10,000	3	3.0 - 5.0	
MISSOURI	6.25	----Flat Rate----		1	7.0	* (k)
MONTANA	6.75 (r)	----Flat Rate----		1	6.75 (r)	
NEBRASKA	5.58 - 7.81	50,000		2	--- (a)	
NEW HAMPSHIRE	8.5 (s)	----Flat Rate----		1	8.5 (s)	
NEW JERSEY	9.0 (t)	----Flat Rate----		1	9.0 (t)	
NEW MEXICO	4.8 - 7.6	500,000	1 million	3	4.8 - 7.6	
NEW YORK	7.5 (u)	----Flat Rate----		1	7.5 (u)	
NORTH CAROLINA	6.9	----Flat Rate----		1	6.9 (v)	
NORTH DAKOTA	2.6 - 6.5	3,000	30,000	5	7.0 (b)	*
OHIO	5.1 - 8.5 (w)	50,000		2	--- (w)	
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 (x)	
SOUTH CAROLINA	5.0	----Flat Rate----		1	4.5 (y)	
SOUTH DAKOTA	---				6.0-0.25% (b)	
TENNESSEE	6.5	----Flat Rate----		1	6.5	
TEXAS	(z)				(z)	
UTAH	5.0 (b)	----Flat Rate----			5.0 (b)	
VERMONT (b)	6.0 - 8.5	10,000	250,000	3	--- (a)	
VIRGINIA	6.0	----Flat Rate----		1	6.0 (aa)	
WEST VIRGINIA	8.5	----Flat Rate----		1	8.5	
WISCONSIN	7.9	----Flat Rate----		1	7.9	
DIST. OF COLUMBIA	9.975 (bb)	----Flat Rate----			9.975 (bb)	

RANGE OF STATE CORPORATE INCOME TAX RATES

Source: Compiled by FTA from various sources (FOOTNOTES)

Note: 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, \$500 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.
- (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) on taxable income in excess of \$50,000 (\$25,000).
- (m) Minimum tax of \$175. Or, an annual Limited Liability Tax for all corporations with over \$3 million in gross receipts.
- (n) Or the Maine Alternative Minimum Tax.
- (o) Rate includes a 14% surtax, as does the following: an additional tax of \$2.60 per \$1,000 on taxable tangible property (or net worth allocable to state, for intangible property corporations); minimum tax of \$456.
- (p) The New Michigan Business Tax. First \$45,000 of tax base exempt. Plus, 0.8% of modified gross receipts (receipts less purchases from other firms) on receipts of \$350,000 or more. A surcharge of 21.99% applies.
- (q) Plus a 5.8% tax on any Alternative Minimum Taxable Income over the base tax.
- (r) A 7% tax on taxpayers using water's edge combination. Minimum tax is \$50.
- (s) Plus a 0.75 percent tax on the enterprise base (total compensation, interest and dividends paid) for businesses with gross income over \$150,000 or base over \$75,000. Business profits tax is imposed on both corporations and unincorporated associations with gross income over \$50,000.
- (t) The rate reported in the table is the corporation business franchise tax rate. Corporations with net income under \$100,000 are taxed at 7.5%. Corporations with net income under \$50,000 are taxed at 6.5%. A 4% surtax applies through July 1, 2009. The minimum tax is \$500. An Alternative Minimum Assessment based on Gross Receipts applies if greater than corporate franchise tax. Banking and financial corporations are subject to the franchise tax.
- (u) Or 1.78 mills per dollar of capital (up to \$350,000); or a 1.5% alternative minimum tax; or a minimum tax of \$1,500 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.
- (v) Financial institutions are also subject to a tax equal to \$30 per one million in assets.
- (w) Rates shown are for the Franchise tax, which is being phased out through 2010. Current rates apply to 40% of the liability, or 40% 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 60% of receipts through March 31, and 80% 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.
- (x) For banks, the alternative tax is \$2.50 per \$10,000 of capital stock (\$100 minimum).
- (y) Savings and Loans are taxed at a 6% rate.
- (z) Texas imposes a Franchise Tax, known as the margin tax. It is imposed at 1.0% (0.5% for retail or wholesale entities) of gross revenues over \$300,000, with a variable discount allowed for businesses with revenues between \$300,000 to \$900,000.
- (aa) State and national banks subject to the state's franchise tax on net capital is exempt from the income tax.
- (bb) Minimum tax is \$100. Includes surtax.

Corporate Income Tax Credits

FY 2007-2008

Type of Credit Claimed	Number of Returns	Amount
TC -Column A- Carry Over From Previous Year	711	171,018,633
TC-1- Drip/Trickle Irrigation Systems	8	1,935,045
TC- 2-Socio/Economic Disadvantaged Small Business	10	174,252
TC-3-Water Resources	2	507,000
TC-4-New Jobs Credit	343	189,072,013
TC-5-Scenic River	0	0
TC -6-Infrastructure	21	4,113,362
TC-7-Palmetto Seed Capital	0	0
TC-8-Corporate Headquarter	4	884,280
TC-9-Employer Child Care	1	9,569
TC-10-Base Closure	3	7,971
TC-11-Economic Impact Zone	265	60,904,677
TC-12-Family Independence Payments	48	1,744,095
TC 12A-Add. AFDC	19	109,784
TC-17-Recycling Property Tax	2	19,213,892
TC-21-Certified Historic Structure	5	331,989
TC-18-Research Expenses	134	19,683,801
TC-19-Qualified Conservation Contribution	2	41,807
TC-28-SC Quality Forum	3	1,158,981
TC-30-Port Cargo	2	53,144
TC-34-Corporate Tax Moratorium	6	2,288,264
TC-36-Industry Partnership Fund	70	71,818,678
TC-37-Toxicity Testing Credit	2	142,200
Unidentified	3	446,946
Total	1,664	\$545,660,383
Expired Credits	173	4,122,458
Total Carryforwards	820	1,232,254,957

Sales and Use Tax Accounts

FY 2007-2008

Sales Tax Accounts:

Total Active Accounts on July 1 - First Day of Fiscal Year	108,451
New Accounts (07/01 Thru 06/30)	17,684
Accounts Closed (07/01 Thru 06/30)	9,698
<hr/>	
Total Active Accounts on June 30 - End of Fiscal Year	116,437

Use Tax Accounts:

Total Active Accounts on July 1 - First Day of Fiscal Year	10,428
New Accounts (07/01 Thru 06/30)	742
Accounts Closed (07/01 Thru 06/30)	385
<hr/>	
Total Active Accounts on June 30 - End of Fiscal Year	10,785

Gross and Net Taxable Sales by County FY 2007-2008

County	Number of Business Units	Gross Sales	Net Taxable Sales - 6%	Net Taxable Sales - 3% Food	Total Net Taxable Sales
Abbeville	446	\$177,377,031	\$73,578,327	\$7,586,315	\$81,164,642
Aiken	3,066	2,968,929,316	1,126,059,162	108,302,215	1,234,361,377
Allendale	182	212,619,252	19,271,788	2,802,048	22,073,836
Anderson	4,047	4,978,007,934	1,606,216,963	119,617,824	1,725,834,786
Bamberg	324	260,002,777	63,131,169	6,080,291	69,211,460
Barnwell	485	259,927,549	108,177,122	13,407,026	121,584,147
Beaufort	4,963	4,004,958,326	2,390,185,934	169,904,367	2,560,090,300
Berkeley	2,866	4,010,417,480	1,508,775,380	102,073,076	1,610,848,456
Calhoun	308	348,608,465	46,478,675	3,212,983	49,691,657
Charleston	10,631	13,408,466,167	6,262,626,726	328,385,879	6,591,012,605
Cherokee	1,166	1,134,964,183	425,800,170	27,014,130	452,814,300
Chester	662	464,456,780	121,468,830	13,682,400	135,151,229
Chesterfield	923	810,481,474	199,150,641	21,484,439	220,635,080
Clarendon	683	422,417,445	148,048,998	16,854,186	164,903,184
Colleton	886	689,601,888	273,286,424	27,038,076	300,324,500
Darlington	1,396	1,237,251,209	317,198,313	33,524,453	350,722,766
Dillon	658	843,136,865	156,051,731	15,559,914	171,611,645
Dorchester	1,998	1,853,076,584	613,764,121	81,833,166	695,597,287
Edgefield	418	175,584,020	56,030,661	5,915,356	61,946,017
Fairfield	423	386,931,908	83,902,285	8,027,242	91,929,527
Florence	3,582	4,842,976,040	1,771,697,550	97,905,728	1,869,603,278
Georgetown	1,842	1,344,552,249	620,242,331	51,135,460	671,377,790
Greenville	10,874	15,127,861,721	6,558,974,245	339,092,138	6,898,066,382
Greenwood	1,513	1,406,885,604	625,664,592	44,978,476	670,643,068

<u>County</u>	<u>Business Units</u>	<u>Gross Sales</u>	<u>Net Taxable Sales - 5%</u>	<u>Net Taxable Sales - 3%</u>	<u>Total Net Tax Sales</u>
Hampton	476	283,811,126	81,270,563	10,256,077	91,526,640
Horry	9,843	9,064,308,659	5,683,192,456	293,378,311	5,976,570,767
Jasper	590	939,769,745	322,532,444	19,435,821	341,968,265
Kershaw	1,274	1,424,611,695	352,256,912	33,297,574	385,554,486
Lancaster	1,442	1,021,812,533	408,170,439	36,771,399	444,941,837
Laurens	1,240	865,366,914	298,746,287	24,636,641	323,382,928
Lee	351	222,241,997	42,794,033	5,560,543	48,354,575
Lexington	6,282	10,174,406,943	3,198,764,384	214,890,247	3,413,654,631
McCormick	197	53,360,615	21,082,475	3,122,890	24,205,365
Marion	720	540,727,017	167,649,181	15,785,230	183,434,411
Marlboro	494	338,672,874	92,793,099	10,267,152	103,060,251
Newberry	816	734,230,857	235,708,502	19,780,764	255,489,266
Oconee	1,628	1,166,541,480	528,794,503	44,991,192	573,785,695
Orangeburg	2,247	1,972,001,627	680,726,988	52,397,561	733,124,549
Pickens	2,167	1,929,842,877	844,909,933	68,595,701	913,505,634
Richland	7,973	10,932,396,587	5,527,584,787	221,693,884	5,749,278,672
Saluda	339	127,601,599	39,198,571	6,564,529	45,763,100
Spartanburg	6,176	7,465,099,371	2,828,886,355	186,818,344	3,015,704,699
Sumter	1,934	1,750,457,427	768,711,947	50,289,670	819,001,617
Union	555	284,048,052	122,919,750	13,492,588	136,412,338
Williamsburg	706	515,133,311	164,761,942	12,634,738	177,396,680
York	4,616	5,109,850,670	1,790,067,843	134,739,574	1,924,807,417
Total of Counties	106,408	\$118,285,786,240	\$49,377,305,528	\$3,124,817,618	\$52,502,123,145
Unallocated Totals	13,475	\$28,042,238,234	\$7,147,880,726	\$10,505,024	\$7,158,385,750
State Grand Total	119,883	\$146,328,024,474	\$56,525,186,254	\$3,135,322,642	\$59,660,508,895

Note: Effective October 1, 2006, the tax on food decreased to 3%.

Gross Sales by City and County (FY 2007-2008)

City and County	Gross Sales	City and County	Gross Sales
Abbeville	\$91,853,827	Pelzer	728,395
Calhoun Falls	6,608,198	Pendleton	25,840,133
Donalds	1,581,849	Starr	336,069
Due West	5,547,070	West Pelzer	20,570,884
Honea Path*	***	Williamston	40,855,830
Lowndesville	***	Unincorporated Areas	3,214,403,424
Ware Shoals*	***	Anderson County	\$4,978,007,934
Unincorporated Areas	64,236,301	Bamberg	\$68,791,832
Abbeville County	\$177,377,031	Denmark	43,260,707
Aiken	\$839,549,637	Ehrhardt	31,819,385
Burnettown	***	Olar	1,296,028
Jackson	8,146,251	Unincorporated Areas	114,834,826
Monetta*	5,120,909	Bamberg County	\$260,002,777
New Ellenton	30,510,661	Barnwell	\$186,955,497
North Augusta*	422,885,578	Blackville	15,434,054
Perry	***	Elko	496,109
Salley	2,083,478	Hilda	687,975
Wagener	21,838,342	Kline	***
Windsor	538,026	Snelling	***
Unincorporated Areas	1,638,212,884	Williston	43,565,870
Aiken County	\$2,968,929,316	Unincorporated Areas	12,592,550
Allendale	\$168,483,343	Barnwell County	\$259,927,549
Fairfax	17,920,815	Beaufort	\$613,103,540
Sycamore	***	Bluffton	300,868,201
Ulmers	***	Hilton Head Island	1,433,153,280
Unincorporated Areas	26,123,013	Port Royal	103,042,333
Allendale County	\$212,619,252	Yemassee*	4,084,387
Anderson	\$1,278,086,530	Unincorporated Areas	1,550,706,584
Belton	317,613,639	Beaufort County	\$4,004,958,326
Honea Path*	63,434,527		
Iva	16,138,502		

City and County	Gross Sales	City and County	Gross Sales
Bonneau	\$10,694,567	Chester	\$99,131,832
Charleston*	194,893,226	Ft. Lawn	5,596,905
Goose Creek	584,458,705	Great Falls	44,968,815
Hanahan	128,326,861	Lowrys	***
Jamestown	6,953,207	Richburg	886,030
Moncks Corner	861,833,992	Unincorporated Areas	310,270,185
St. Stephens	24,090,635	Chester County	\$464,456,780
Summerville*	447,324,688	Cheraw	\$452,319,127
Unincorporated Areas	1,751,841,599	Chesterfield	46,143,722
Berkeley County	\$4,010,417,480	Jefferson	14,843,085
Cameron	\$19,679,754	McBee	12,066,055
St. Matthews	22,406,799	Mt. Croghan	***
Unincorporated Areas	306,521,912	Pageland	110,025,385
Calhoun County	\$348,608,465	Patrick	3,238,319
Awendaw	\$4,566,857	Ruby	2,353,896
Charleston*	4,018,139,689	Unincorporated Areas	167,223,018
Folly Beach	39,545,162	Chesterfield County	\$810,481,474
Hollywood	49,769,100	Manning	\$224,111,736
Isle of Palms	117,673,329	Paxville	1,480,194
James Island	114,011,649	Summerton	29,965,766
Kiawah Island	134,489,642	Turbeville	21,759,586
Lincolnton	2,523,644	Unincorporated Areas	145,100,162
McClellanville	16,287,490	Clarendon County	\$422,417,445
Meggett	750,631	Cottageville	\$13,008,756
Mt. Pleasant	1,493,444,204	Edisto Beach	39,539,825
North Charleston*	6,056,602,521	Lodge	***
Ravenel	99,728,194	Smoaks	965,975
Rockville	***	Walterboro	344,392,132
Seabrook Island	14,599,645	Williams	***
Sullivan's Island	12,579,173	Unincorporated Areas	289,545,291
Summerville*	2,955,234	Colleton County	\$689,601,888
Unincorporated Areas	1,226,451,802	Darlington	\$279,019,544
Charleston County	\$13,408,466,167	Hartsville	395,867,374
Blacksburg	\$114,836,601	Lamar	16,064,570
Gaffney	501,081,129		
Unincorporated Areas	519,046,452		
Cherokee County	\$1,134,964,183		

City and County	Gross Sales	City and County	Gross Sales
Society Hill	7,474,916	Scranton	7,252,450
Unincorporated Areas	538,824,804	Timmonsville	36,593,283
Darlington County	\$1,237,251,209	Unincorporated Areas	2,261,268,135
		Florence County	\$4,842,976,040
Dillon	\$230,117,493	Andrews*	\$90,251,656
Lake View	20,472,276	Georgetown	443,810,382
Latta	117,742,485	Pawleys Island	2,009,938
Unincorporated Areas	474,804,612	Unincorporated Areas	808,480,273
Dillon County	\$843,136,865	Georgetown County	\$1,344,552,249
Harleyville	\$10,302,985	Fountain Inn*	\$71,405,257
N. Charleston*	243,354,362	Greenville	3,853,571,587
Reevesville	1,094,344	Greer*	419,729,720
Ridgeville	2,821,446	Mauldin	1,395,664,165
St. George	72,799,227	Simpsonville	368,379,350
Summerville*	645,960,138	Travelers Rest	171,531,482
Unincorporated Areas	876,744,082	Unincorporated Areas	8,847,580,159
Dorchester County	\$1,853,076,584	Greenville County	\$15,127,861,721
Edgefield	\$17,976,022	Greenwood	\$525,733,730
Johnston	46,059,384	Hodges	2,629,532
North Augusta*	***	Ninety Six	10,997,212
Trenton	127,520	Troy	***
Unincorporated Areas	111,142,188	Ware Shoals*	45,592,353
Edgefield County	\$175,584,020	Unincorporated Areas	821,906,573
Ridgeway	\$3,455,075	Greenwood County	\$1,406,885,604
Winnsboro	161,194,286	Brunson	\$2,518,214
Unincorporated Areas	222,282,547	Estill	41,333,444
Fairfield County	\$386,931,908	Furman	***
Coward	\$4,907,070	Gifford	52,504
Florence	2,234,733,758	Hampton	111,351,664
Johnsonville	31,675,772	Luray	***
Lake City	201,116,669	Scotia	***
Olanta	14,698,241	Varnville	15,691,890
Pamplico	41,098,995	Yemassee*	23,534,476
Quinby	9,631,668	Unincorporated Areas	83,823,320
		Hampton County	\$283,811,126

City and County	Gross Sales	City and County	Gross Sales
Atlantic Beach	\$3,979,522	Bishopville	\$115,392,591
Aynor	44,841,937	Lynchburg	6,802,167
Conway	737,147,717	Unincorporated Areas	100,047,239
Loris	120,097,256	Lee County	\$222,241,997
Myrtle Beach	2,434,022,599	Batesburg/Leesville*	\$190,638,288
North Myrtle Beach	706,724,106	Cayce	1,295,503,018
Surfside Beach	156,581,142	Chapin	316,959,414
Unincorporated Areas	4,860,914,379	Columbia*	443,428,551
Horry County	\$9,064,308,659	Gaston	46,571,986
Hardeeville	\$168,530,425	Gilbert	14,986,061
Ridgeland	157,491,568	Irmo*	81,487,106
Unincorporated Areas	613,747,751	Lexington	682,958,252
Jasper County	\$939,769,745	Pelion	40,549,143
Bethune	\$7,865,381	Pine Ridge	4,967,077
Camden	371,033,509	South Congaree	14,952,608
Elgin	47,468,904	Springdale	533,027,968
Unincorporated Areas	998,243,901	Swansea	15,027,084
Kershaw County	\$1,424,611,695	West Columbia	583,298,273
Heath Springs	\$3,392,685	Unincorporated Areas	5,910,052,115
Kershaw	51,767,400	Lexington County	\$10,174,406,943
Lancaster	384,225,242	Marion	\$153,483,508
Unincorporated Areas	582,427,206	Mullins	81,036,549
Lancaster County	\$1,021,812,533	Nichols	18,828,872
Clinton	\$194,641,535	Sellers	***
Cross Hill	2,888,779	Unincorporated Areas	287,218,909
Fountain Inn*	9,029,604	Marion County	\$540,727,017
Gray Court	11,754,770	Bennettsville	\$112,529,660
Laurens	231,272,373	Blenheim	***
Ware Shoals*	***	Clio	3,543,134
Waterloo	4,399,095	McColl	20,192,380
Unincorporated Areas	411,379,798	Tatum	***
Laurens County	\$865,366,914	Unincorporated Areas	201,419,187
		Marlboro County	\$338,672,874

City and County	Gross Sales	City and County	Gross Sales
McCormick	\$28,041,848	Santee	74,671,542
Parksville	***	Springfield	2,212,185
Plum Branch	638,553	Vance	***
Unincorporated Areas	24,537,851	Woodford	***
McCormick County	\$53,360,615	Unincorporated Areas	1,272,116,262
		Orangeburg County	\$1,972,001,627
Little Mountain	\$6,510,349	Central	\$101,868,575
Newberry	359,765,989	Clemson*	182,967,515
Peak	***	Easley	799,064,879
Pomaria	***	Liberty	55,588,218
Prosperity	15,752,654	Norris	1,593,761
Whitmire	5,614,039	Pickens	221,446,169
Unincorporated Areas	344,969,011	Six Mile	12,429,321
Newberry County	\$734,230,857	Unincorporated Areas	554,884,439
		Pickens County	\$1,929,842,877
Salem	\$4,621,301	Arcadia Lakes	\$411,141
Seneca	479,307,111	Blythewood	60,293,863
Walhalla	38,379,561	Columbia*	3,511,783,929
West Union	9,645,361	Eastover	8,384,375
Westminster	44,684,053	Forest Acres	228,363,576
Unincorporated Areas	589,904,093	Irmo*	81,953,541
Oconee County	\$1,166,541,480	Unincorporated Areas	7,041,206,162
		Richland County	\$10,932,396,587
Bowman	\$21,214,695	Batesburg/Leesville*	***
Branchville	10,969,102	Monetta*	***
Cope	***	Ridge Spring	21,889,885
Cordova	***	Saluda	48,673,158
Elloree	15,291,247	Ward	***
Eutawville	17,869,799	Unincorporated Areas	56,560,506
Holly Hill	42,747,292	Saluda County	\$127,601,599
Livingston	***	Campobello	\$5,546,100
Neeses	12,693,755	Central Pacolet	***
North	15,016,184	Chesnee	58,993,266
Norway	12,145,484		
Orangeburg	469,506,583		
Rowesville	971,761		

City and County	Gross Sales	City and County	Gross Sales
Cowpens	8,083,402	Clover	\$123,428,931
Duncan	201,712,860	Fort Mill	542,684,792
Greer*	116,290,516	Hickory Grove	135,837
Inman	22,451,770	McConnells	1,065,454
Landrum	72,512,989	Rock Hill	1,613,656,521
Lyman	68,916,726	Sharon	5,191,500
Pacolet	7,981,738	Smyrna	***
Pacolet Mills	***	Tega Cay	21,472,961
Reidville	***	York	314,247,046
Spartanburg	2,675,489,151	Unincorporated Areas	2,487,967,627
Wellford	8,156,300	York County	<u>\$5,109,850,670</u>
Woodruff	31,945,018	Sum of Cities	\$60,504,424,780
Unincorporated Areas	4,186,946,711	Sum of Unincorporated Areas	\$57,781,361,460
Spartanburg County	\$7,465,099,371	Sum of Counties	\$118,285,786,240
Mayesville	\$2,142,574	Sum of Allocated	\$28,042,238,234
Pinewood	2,341,954	State Grand Total	<u>\$146,328,024,474</u>
Sumter	1,196,550,375		
Unincorporated Areas	549,422,524		
Sumter County	\$1,750,457,427		
Carlisle	560,056		
Jonesville	3,435,052		
Lockhart	***		
Union	176,651,877		
Unincorporated Areas	103,159,863		
Union County	\$284,048,052		
Andrews*	\$780,473		
Greeleyville	21,183,239		
Hemingway	65,767,644		
Kingstree	200,871,667		
Lane	773,312		
Stuckey	***		
Unincorporated Areas	220,269,227		
Williamsburg County	\$515,133,311		

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.

Sales Tax Collections by Standard Industrial Classification (SIC) (FY 2007-2008)

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales - 6%	Net Taxable Sales - 3% Food	Total Net Taxable Sales
0100	Crop Production	65	\$41,567,765	\$12,362,012	113,903	\$12,475,916
0270	Animal Specialties	40	179,990,575	3,139,074	10,000	3,149,074
0780	Landscape Horticulture	148	57,051,491	23,613,091	-	23,613,091
0810	Forestry	10	3,568,829	1,192,977	3,543	1,196,520
0910	Fishing, Hatcheries	7	265,662	57,848	141,180	199,028
1000	Metal Mining	0	-	-	-	-
1100	Coal Mining	1	***	***	***	***
1300	Oil, Gas Extraction	2	***	***	***	***
1400	Nonmetallic Minerals, Excluding Fuels	7	7,233,494	4,469,435	-	4,469,435
1520	General Building Contractors	109	200,898,166	41,772,514	-	41,772,514
1611	Highway & Street Construction	14	63,642,687	10,564,097	-	10,564,097
1620	Heavy Construction, Excluding Highway	21	29,359,634	13,337,005	-	13,337,005
1623	Cable Installation	6	5,590,159	2,636,797	-	2,636,797
1711	Plumbing, Heating, Air Conditioning	170	283,053,629	134,361,552	-	134,361,552
1721	Painting, Papering, Decorating	18	29,373,096	1,116,310	-	1,116,310
1731	Electrical Work	40	23,628,848	3,102,099	-	3,102,099
1740	Masonry, Stonework and Plastering	13	13,223,815	3,961,985	-	3,961,985
1750	Carpentry & Flooring	51	46,999,198	21,772,479	-	21,772,479
1761	Roofing & Sheet Metal Work	15	11,138,349	937,036	-	937,036
1771	Concrete Work	43	111,551,766	85,009,719	-	85,009,719
1781	Water Well Drilling	202	122,760,510	54,766,369	33,286	54,799,655
1790	Miscellaneous Trade Contractors	148	89,594,703	36,250,841	-	36,250,841
2000	Food & Kindred Products	21	35,283,854	2,492,531	226,064	2,718,595
2010	Meat Products	24	152,253,098	4,624,291	1,100,588	5,724,879
2020	Dairy Products	9	166,194,979	4,339,701	57,241	4,396,942

DOR Annual Report 2007-2008

<u>SIC</u>	<u>Classification</u>	<u>No of Businesses</u>	<u>Gross Sales Amount</u>	<u>Net Taxable Sales – 5%</u>	<u>Net Taxable Sales – 3%</u>	<u>Total Net Taxable Sales</u>
2082	Malt Beverages	1	***	***	***	***
2084	Wines, Brandy & Brandy Spirits	98	4,537,340	4,238,036	60,014	4,298,050
2085	Distilled Liquor	1	***	***	***	***
2086	Bottled & Canned Soft Drinks	21	302,271,000	23,861,616	9,931	23,871,547
2100	Tobacco Manufacturers	1	***	***	***	***
2200	Textile Mill Products	27	93,183,564	18,744,291	-	18,744,291
2300	Apparel & Other Textile Fabrics	35	143,088,144	1,404,172	-	1,404,172
2400	Lumber & Wood Products	86	229,173,594	16,866,078	-	16,866,078
2411	Logging Camps and Logging Contractor	1	***	***	***	***
2500	Furniture & Fixtures	21	34,283,670	2,951,417	-	2,951,417
2600	Paper & Allied Products	21	118,556,838	5,081,338	757	5,082,095
2700	Printing, Publishing, etc.	196	267,454,156	92,818,357	15,938	92,834,295
2711	Newspapers - Manufacturing	8	5,011,259	1,184,305	-	1,184,305
2712	Newspapers - Non Manufacturing	7	4,744,000	1,476,130	186,989	1,663,119
2800	Chemicals	59	1,289,806,904	28,933,823	-	28,933,823
2900	Petroleum Products, Including Asphalt	19	48,410,274	19,046,899	-	19,046,899
3000	Rubber & Misc Plastic Products	49	224,927,226	5,562,419	-	5,562,419
3100	Leather, Leather Products, Shoe Repair	4	***	***	***	***
3200	Stone Glass & Concrete Products	67	195,335,362	131,739,809	-	131,739,809
3300	Primary Metal Products	39	276,042,254	24,434,329	-	24,434,329
3400	Fabricated Metal Products	128	439,126,127	39,123,749	-	39,123,749
3500	Machinery, Excluding Electrical	91	170,023,432	29,958,028	-	29,958,028
3570	Computing & Accounting Machines	18	49,450,388	23,215,201	-	23,215,201
3600	Electrical & Electronic Equipment	82	221,538,408	15,374,757	-	15,374,757
3630	Household Appliances	7	34,062,837	4,379,600	-	4,379,600
3700	Transportation Equipment	18	58,324,575	3,389,746	-	3,389,746
3800	Scientific & Medical Instruments	38	68,865,447	37,375,946	-	37,375,946

DOR Annual Report 2007-2008

<u>SIC</u>	<u>Classification</u>	<u>No of Businesses</u>	<u>Gross Sales Amount</u>	<u>Net Taxable Sales – 5%</u>	<u>Net Taxable Sales – 3%</u>	<u>Total Net Taxable Sales</u>
3900	Miscellaneous Manufacturing Products	563	1,952,517,446	155,719,934	-	155,719,934
4011	Railroads	2	***	***	***	***
4200	Trucking & Warehousing	64	31,966,862	7,521,740	-	7,521,740
4500	Air Transportation	9	867,072	781,169	-	781,169
4600	Pipelines	0	-	-	-	-
4800	Communication Industries	591	2,020,802,170	1,714,767,418	232	1,714,767,650
4813	Telephone-Telegraph Communications	452	1,495,993,520	1,455,090,894	-	1,455,090,894
4841	Cable Television	30	217,524,644	150,931,962	-	150,931,962
4900	Electrical, Gas & Water Services	89	4,175,505,164	1,876,950,763	-	1,876,950,763
5010	Motor Vehicles & Auto Equipment	86	121,902,983	15,324,306	-	15,324,306
5020	Furniture & Home Furnishings	446	641,018,883	311,008,176	7,981	311,016,157
5030	Lumber & Other Building Material	82	192,905,451	89,330,108	-	89,330,108
5040	Sporting, Photographic & Hobby Items	263	146,810,995	76,673,263	55,239	76,728,502
5050	Metals & Minerals, Except Oil	23	78,062,264	5,062,044	-	5,062,044
5060	Electrical Goods	90	307,552,839	142,092,604	-	142,092,604
5070	Hardware, Plumbing, Heating Equipment	391	619,974,833	386,242,895	23,003	386,265,898
5080	Industrial & Farm Machinery	194	670,728,718	124,807,204	36,172	124,843,376
5081	Computers & Peripheral Equipment	1,499	2,186,883,299	883,964,359	12,766	883,977,125
5086	Professional & Medical Equipment	298	972,876,212	275,231,379	1,283	275,232,662
5099	Other Durable Goods	579	1,240,317,927	323,190,059	22,869,811	346,059,870
5110	Paper & Paper Products	34	155,997,788	38,113,288	-	38,113,288
5120	Drug & Sundries	18	191,325,886	3,787,644	226,075	4,013,719
5130	Apparel, Piece Goods & Notions	29	51,540,955	6,215,222	-	6,215,222
5140	Foodstuffs & Related Products	53	405,780,537	15,458,249	3,175,451	18,633,700
5150	Farm Products Raw Materials	1	***	***	***	***
5160	Chemicals & Allied Products	40	240,125,329	3,961,432	-	3,961,432
5170	Petroleum & Petroleum Products	22	717,932,899	40,239,107	-	40,239,107

DOR Annual Report 2007-2008

<u>SIC</u>	<u>Classification</u>	<u>No of Businesses</u>	<u>Gross Sales Amount</u>	<u>Net Taxable Sales – 5%</u>	<u>Net Taxable Sales – 3%</u>	<u>Total Net Taxable Sales</u>
5172	Aviation Fuel	37	71,742,311	40,196,361	-	40,196,361
5180	Beer, Wine & Alcoholic Beverages	27	51,094,473	1,390,204	-	1,390,204
5191	Farm Supplies	10	3,445,740	867,702	-	867,702
5194	Tobacco Products	3	***	***	***	***
5199	Other Non-Durable Goods	119	294,839,238	58,501,031	-	58,501,031
5211	Building Material Dealers	2,327	7,463,846,105	4,691,862,883	(5,794,948)	4,686,067,935
5251	Hardware Stores	350	514,095,100	324,797,138	146,532	324,943,670
5261	Nurseries & Garden Shops	661	381,735,166	140,077,845	534,739	140,612,583
5271	Mobile Home Dealers	366	359,108,551	77,675,949	-	77,675,949
5311	Department Stores	268	1,818,197,023	1,465,439,155	68,060,699	1,533,499,855
5331	Variety Stores	2,093	2,840,711,267	1,129,209,104	80,568,588	1,209,777,692
5398	Flea Markets	7,879	923,095,827	222,665,080	1,548,384	224,213,464
5399	Miscellaneous Merchandise Stores	1,835	7,487,135,772	3,678,537,764	669,639,993	4,348,177,757
5400	Convenience Stores	1,492	1,307,262,664	279,190,271	31,509,418	310,699,689
5411	Grocery Stores	2,413	9,213,378,114	1,769,865,357	1,914,138,814	3,684,004,172
5431	Fruit & Vegetable Markets	260	1,100,754,539	10,408,641	6,839,649	17,248,290
5460	Bakeries	103	42,664,823	12,260,686	1,775,536	14,036,222
5499	Other Food Stores	1,294	1,907,851,049	339,099,256	44,857,170	383,956,426
5511	New & Used Car Dealers	1,095	9,801,784,025	1,925,654,833	80,011	1,925,734,845
5521	Used Car Dealers	2,369	2,621,799,325	773,603,319	14,573	773,617,892
5531	Auto & Home Supply Stores	2,933	2,702,166,363	1,140,392,719	158,654	1,140,551,373
5541	Gasoline Service Stations	1,170	4,883,791,790	464,312,442	51,898,749	516,211,192
5571	Motorcycle Dealers	185	302,447,099	138,755,393	1,037	138,756,431
5599	Boat & Other Recreational Dealers	370	901,376,078	130,782,258	30,684	130,812,941
5600	Apparel & Accessory Stores	4,718	3,563,429,927	2,913,040,336	1,035,604	2,914,075,941
5700	Furniture & Home Furnishings	3,429	2,519,611,041	1,757,064,192	783,138	1,757,847,330
5812	Eating Places	11,793	7,316,608,033	6,327,740,855	18,816,440	6,346,557,295

DOR Annual Report 2007-2008

<u>SIC</u>	<u>Classification</u>	<u>No of Businesses</u>	<u>Gross Sales Amount</u>	<u>Net Taxable Sales – 5%</u>	<u>Net Taxable Sales – 3%</u>	<u>Total Net Taxable Sales</u>
5813	Drinking Places	1,224	219,797,299	200,623,917	1,535,157	202,159,074
5912	Drug Stores	1,354	4,471,405,693	664,345,664	47,631,982	711,977,646
5921	Liquor Stores	1,176	466,863,976	367,949,963	837,573	368,787,536
5931	Used Merchandise Stores	672	36,611,157	27,335,994	31,998	27,367,992
5941	Sporting Goods, Bicycle Shops & Firearms	848	827,823,094	322,326,373	307,222	322,633,595
5942	Book Stores	745	658,013,576	344,273,573	32,741	344,306,314
5944	Jewelry Stores	1,141	312,243,010	249,672,951	6	249,672,957
5945	Arts, Crafts & Hobby Stores	344	112,861,497	65,120,619	70,435	65,191,055
5947	Gift, Novelty & Souvenir Stores	2,272	308,948,761	246,335,624	1,107,625	247,443,249
5961	Mail Order Houses	271	619,977,570	197,692,744	302,889	197,995,633
5962	Vending Machines	185	20,779,574	15,506,884	260,559	15,767,443
5963	Arts & Crafts - \$20 License Fee	1,963	8,289,674	7,259,996	29,202	7,289,198
5965	Nonresident Retailers	186	788,657,766	280,180,318	2,196,438	282,376,756
5983	Fuel Oil Dealers	235	3,793,038,720	120,028,631	3,084,647	123,113,278
5984	LP Gas Dealers	135	1,315,950,249	66,495,140	35,600	66,530,740
5992	Florists	1,049	255,329,435	107,108,545	500,274	107,608,819
5993	Cigar Stores & Stands	142	70,055,137	53,587,327	57,434	53,644,761
5994	News Dealers & Newstands	19	10,356,344	4,910,233	-	4,910,233
5999	Other Miscellaneous Retail Operations	26,763	24,315,392,298	7,945,546,461	117,696,077	8,063,242,538
6000	Banking	20	3,294,547	2,756,844	-	2,756,844
6120	Savings and Loan Associations	0	-	-	-	-
6142	Federal Credit Unions	1	***	***	***	***
6143	State Credit Unions	0	-	-	-	-
6146	Installment Finance Companies	181	21,842,992	11,990,190	-	11,990,190
6162	Mortgage Banker	4	26,383	26,383	-	26,383
6300	Insurance Carriers	9	1,120,486	836,995	-	836,995
6371	Retirement Plans	0	-	-	-	-

DOR Annual Report 2007-2008

<u>SIC</u>	<u>Classification</u>	<u>No of Businesses</u>	<u>Gross Sales Amount</u>	<u>Net Taxable Sales – 5%</u>	<u>Net Taxable Sales – 3%</u>	<u>Total Net Taxable Sales</u>
6500	Real Estate	54	7,059,698	5,702,634	-	5,702,634
6664	Misc. Non-Profit Organizations	115	7,031,204	6,884,632	-	6,884,632
6799	Misc. Investors	57	25,607,050	15,605,998	-	15,605,998
7011	Hotels, Motels & Tourist Courts	3,831	2,470,857,895	2,365,238,584	2,185,489	2,367,424,073
7021	Rooming & Boarding Houses	592	139,399,416	136,114,955	-	136,114,955
7030	Campsite & Trailer Parks	82	13,532,951	9,899,214	96,912	9,996,126
7210	Laundry & Garment Services	665	184,370,550	158,334,225	-	158,334,225
7215	Coin Operated Laundry	116	13,753,786	9,829,894	-	9,829,894
7221	Photographic Studios	1,073	223,604,933	120,638,240	223,484	120,861,725
7231	Beauty Shops	1,401	98,662,996	40,801,892	943	40,802,835
7241	Barber Shops	69	3,650,497	646,299	9,836	656,135
7261	Funeral Services	478	218,160,483	96,030,063	17,819	96,047,882
7291	Tax Return Preparation Only	125	1,398,986	156,402	-	156,402
7299	Miscellaneous Personal Services	422	56,497,589	28,505,736	272,597	28,778,333
7310	Advertising	185	67,250,749	31,713,709	-	31,713,709
7312	Outdoor Advertising	12	2,067,251	1,802,016	-	1,802,016
7332	Blueprinting & Photocopying	48	35,555,348	19,286,191	-	19,286,191
7336	Graphic Design	63	6,778,492	3,379,019	18,469	3,397,488
7349	Cleaning Services	23	7,906,867	2,525,288	-	2,525,288
7370	Computer, Data Processing Services	260	134,994,346	24,792,212	-	24,792,212
7372	Computer Software	281	444,988,319	104,783,633	-	104,783,633
7394	Rental/Lease Of Tangible Property	1,921	1,529,323,342	975,168,037	2,633,548	977,801,586
7399	Other Business Services	1,029	570,359,830	173,098,728	229,718	173,328,447
7500	Auto Repair, Services & Garages	2,585	790,854,069	343,510,512	139,101	343,649,613
7512	Automobile Rental	259	269,893,097	231,700,251	-	231,700,251
7515	Passenger Car Leasing	68	21,615,600	18,585,992	-	18,585,992
7600	Other Repair Services	883	349,718,863	127,292,475	212	127,292,686
7800	Fair Retailers & Vendors	21	5,997,330	4,947,158	2,186	4,949,344

DOR Annual Report 2007-2008

<u>SIC</u>	<u>Classification</u>	<u>No of Businesses</u>	<u>Gross Sales Amount</u>	<u>Net Taxable Sales – 5%</u>	<u>Net Taxable Sales – 3%</u>	<u>Total Net Taxable Sales</u>
7812	Movie Production	12	1,322,075	287,381	-	287,381
7832	Motion Picture Theaters	39	22,662,624	22,499,853	49,388	22,549,241
7833	Drive-In Movie Theaters	1	***	***	***	***
7911	Dance Halls, Studios & Schools	8	659,035	706,729	-	706,729
7929	Entertainers & Groups	34	2,685,356	2,516,598	25,698	2,542,296
7932	Billiard & Pool Establishments	8	1,083,232	1,058,394	-	1,058,394
7933	Bowling Alleys	20	4,144,166	3,671,428	817	3,672,245
7941	Sports Clubs & Promoters	23	1,822,393	1,483,258	15	1,483,273
7948	Race Tracks & Operations	14	1,833,787	1,815,125	628	1,815,753
7992	Public Golf Courses	125	181,722,740	77,075,448	100,875	77,176,323
7993	Coin-Operated Amusement Devices	58	13,409,773	11,006,528	213,745	11,220,273
7996	Amusement Parks	16	14,579,432	14,404,891	119,951	14,524,842
7997	Membership Recreation Clubs	136	33,892,347	10,839,340	-	10,839,340
7999	Other Amusement & Recreations	125	254,252,614	145,933,715	32,817,150	178,750,865
8000	Medical & Health Services	751	1,613,557,788	314,113,050	30,684	314,143,734
8111	Legal Services	1	***	***	***	***
8200	Educational Services	120	16,092,886	7,566,562	-	7,566,562
8300	Family Services, Including Day Care	44	2,789,664	2,028,530	19,866	2,048,396
8611	Business Association	7	11,923,133	6,254,717	-	6,254,717
8621	Professional Association	7	248,448	66,438	-	66,438
8631	Labor Union	0	-	-	-	-
8641	Civic, Social or Fraternal Organization	16	6,444,100	6,387,777	-	6,387,777
8651	Political Organization	1	***	***	***	***
8661	Religious Organization	10	135,454	133,264	-	133,264
8699	Charitable Organization	0	-	-	-	-
8742	Marketing	34	25,214,810	11,237,668	-	11,237,668
8811	Private Household	23	424,858	4,126	-	4,126
8911	Architectural, Engineering Services	340	50,683,981	31,706,351	-	31,706,351

<u>SIC</u>	<u>Classification</u>	<u>No of Businesses</u>	<u>Gross Sales Amount</u>	<u>Net Taxable Sales – 5%</u>	<u>Net Taxable Sales – 3%</u>	<u>Total Net Taxable Sales</u>
8922	Non-Commercial Organization	7	2,602,304	121,723	-	121,723
8931	Accounting, Auditing & Bookkeeping	20	806,038	133,889	-	133,889
8999	Miscellaneous Services (Including Vets)	64	34,628,173	11,372,615	-	11,372,615
9199	Governmental Entity	6	866,292	594,198	-	594,198
9999	Non-Classifiable Business	2,281	2,383,948,419	472,723,016	5,463,032	478,186,048
****	Unknown	1	***	***	***	***
Total		119,883	146,328,024,474	\$56,525,186,254	3,135,322,642	\$59,660,508,895

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.

Sales and Use Tax \$3,000 Maximum Taxpayer Discount

FY 2007-2008

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$100	41,929	\$990,814
\$101-\$500	17,252	4,249,604
\$501-\$1000	5,909	4,170,569
\$1001-\$1500	2,437	2,982,091
\$1501-\$2000	1,392	2,409,931
\$2001-\$2500	941	2,100,394
\$2501-\$3000	1,994	5,790,156
over \$3,000	1,573	4,917,755
Total	73,427	27,611,313

* Taxpayers that file and pay electronically have a maximum discount of 2553

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

FY 2007-2008

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$1000	1	\$155
\$1001-\$1500	1	1,038
\$1501-\$2000	1	1,818
\$2001-\$2500	0	0
\$2501-\$3000	0	0
\$3001-\$4000	0	0
\$4001-\$4500	0	0
\$4501-\$5000	0	0
\$5001-\$5500	0	0
\$5501-\$6000	0	0
\$6001-\$6500	0	0
\$6501-\$7000	0	0
\$7001-\$7500	0	0
\$7501-\$8000	1	7,546
\$8001-\$8500	1	8,413
\$8501-\$9500	0	0
\$9501-\$10000	2	20,000
Over \$10001	0	0
Total	7	\$38,970

* Taxpayers that file and pay electronically have a maximum discount of 2

South Carolina Counties with Additional Sales Tax (FY 2007-2008)

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%	(Ended 1-07)
	May-09	Capital Projects	1%	
Bamberg	May-92	Local Option	1%	
Barnwell	May-99	Local Option	1%	
Beaufort	Jun-99	Transportation	1%	(Ended 12-00)
	May-07	Transportation	1%	
Berkeley	May-97	Local Option	1%	
	May-09	Transportation	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%	
	May-09	Local Option	1%	
Chester	May-94	Local Option	1%	
	May-99	Capital Projects	1%	(Ended 5-00)
	May-09	Capital Projects	1%	
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%	
	Oct-09	School District	1%	
Dorchester	May-05	Transportation	1%	

<u>County</u>	<u>Date of Implementation</u>	<u>Tax</u>	<u>Percent</u>	
Edgefield	May-92	Local Option	1%	
Fairfield	May-06	Local Option	1%	
Florence	May-94	Local Option	1%	
	May-07	Capital Projects	1%	
Greenwood	May-07	Capital Projects	1%	
Hampton	Jul-91	Local Option	1%	
	May-03	Capital Projects	1%	
Horry	May-07	Capital Projects	1%	
	Mar-09	Educ Cap Impr	1%	
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%	
	May-09	Capital Projects	1%	
Laurens	May-99	Local Option	1%	
Lee	May-96	Local Option	1%	
	Oct-06	School District	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%	
	May-09	Capital Projects	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 6% statewide sales tax.

Local Option Sales and Use Tax Collections by City and County (2007-2008)

<u>CITY/COUNTY</u>	<u>TAX COLLECTED (\$)</u>
ABBEVILLE	\$598,080
CALHOUN FALLS	55,980
DONALDS	12,784
DUE WEST	56,253
HONEA PATH*	32,181
LOWNDESVILLE	2,446
WARE SHOALS*	20,704
UNINCORPORATED AREAS	632,826
ABBEVILLE COUNTY	\$1,411,253
ALLENDALE	\$176,203
FAIRFAX	134,984
SYCAMORE	1,787
ULMERS	2,294
UNINCORPORATED AREAS	289,524
ALLENDALE COUNTY	\$604,792
BAMBERG	\$383,984
DENMARK	266,642
EHRHARDT	45,408
GOVAN	1,435
OLAR	11,676
UNINCORPORATED AREAS	333,186
BAMBERG COUNTY	\$1,042,331
BARNWELL	\$1,087,401
BLACKVILLE	110,238
ELKO	4,164
HILDA	4,190
KLINE	1,921
SNELLING	8,739
WILLISTON	206,479
UNINCORPORATED AREAS	\$398,062
BARNWELL COUNTY	\$1,821,194
BONNEAU	\$64,744
CHARLESTON*	1,310,517
GOOSE CREEK	3,493,689

<u>CITY/COUNTY</u>	<u>TAX COLLECTED (\$)</u>
HANAHAN	420,192
JAMESTOWN	62,764
MONCK'S CORNER	2,956,241
ST. STEPHENS	185,522
SUMMERVILLE*	3,471,247
UNINCORPORATED AREAS	8,448,427
BERKELEY COUNTY	\$20,413,343
CAMERON	\$31,694
ST. MATTHEWS	219,949
UNINCORPORATED AREAS	564,278
CALHOUN COUNTY	\$815,922
AWENDAW	\$103,835
CHARLESTON*	28,432,077
FOLLY BEACH	467,973
HOLLYWOOD	208,962
ISLE OF PALMS	1,183,655
JAMES ISLAND	805,369
KIAWAH ISLAND	1,541,809
LINCOLNVILLE	18,116
MCCLELLANVILLE	50,672
MEGETT	14,552
MT. PLEASANT	11,625,479
NORTH CHARLESTON*	17,946,264
RAVENEL	217,595
ROCKVILLE	17,088
SEABROOK ISLAND	287,296
SULLIVAN'S ISLAND	192,708
SUMMERVILLE*	266,905
UNINCORPORATED AREAS	16,652,602
CHARLESTON COUNTY	\$80,032,956
CHESTER	\$651,929
FT. LAWN	48,290
GREAT FALLS	98,422
LOWRYS	9,255
RICHBURG	50,246
UNINCORPORATED AREAS	1,389,763
CHESTER COUNTY	\$2,247,905
CHERAW	\$1,213,768
CHESTERFIELD	253,033
JEFFERSON	79,295

<u>CITY/COUNTY</u>	<u>TAX COLLECTED (\$)</u>
MCBEE	63,991
MT. CROGHAN	6,728
PAGELAND	453,118
PATRICK	15,830
RUBY	14,246
UNINCORPORATED AREAS	1,140,733
CHESTERFIELD COUNTY	\$3,240,743
MANNING	\$1,273,534
PAXVILLE	10,809
SUMMERTON	169,490
TURBEVILLE	111,200
UNINCORPORATED AREAS	973,759
CLARENDON COUNTY	\$2,538,792
COTTAGEVILLE	\$70,528
EDISTO BEACH	393,637
LODGE	9,794
SMOAKS	8,231
WALTERBORO	2,363,769
WILLIAMS	8,206
UNINCORPORATED AREAS	1,310,324
COLLETON COUNTY	\$4,164,489
DARLINGTON	\$932,788
HARTSVILLE	2,308,747
LAMAR	100,463
SOCIETY HILL	71,462
UNINCORPORATED AREAS	2,258,214
DARLINGTON COUNTY	\$5,671,673
DILLON	\$1,359,726
LAKE VIEW	90,001
LATTA	157,067
UNINCORPORATED AREAS	1,018,455
DILLON COUNTY	\$2,625,249
EDGEFIELD	\$254,876
JOHNSTON	176,048
NORTH AUGUSTA*	102,353
TRENTON	23,193
UNINCORPORATED AREAS	722,469
EDGEFIELD COUNTY	\$1,278,939

<u>CITY/COUNTY</u>	<u>TAX COLLECTED (\$)</u>
RIDGEWAY	\$66,605
WINNSBORO	633,875
UNINCORPORATED AREAS	742,550
FAIRFIELD COUNTY	\$1,443,030
COWARD	\$38,114
FLORENCE	12,130,843
JOHNSONVILLE	228,832
LAKE CITY	1,109,735
OLANTA	52,131
PAMPLICO	110,364
QUINBY	93,731
SCRANTON	78,053
TIMMONSVILLE	233,805
UNINCORPORATED AREAS	7,775,979
FLORENCE COUNTY	\$21,851,588
BRUNSON	\$12,004
ESTILL	215,745
FAIRFAX	3,322
FURMAN	5,596
GIFFORD	1,673
HAMPTON	649,467
LURAY	2,480
SCOTIA	1,592
VARNVILLE	154,623
YEMASSEE*	101,135
UNINCORPORATED AREAS	381,093
HAMPTON COUNTY	\$1,528,729
HARDEEVILLE	\$599,671
RIDGELAND	671,342
UNINCORPORATED AREAS	2,274,810
JASPER COUNTY	\$3,545,823
BETHUNE	\$46,711
CAMDEN	2,215,300
ELGIN	435,635
UNINCORPORATED AREAS	2,824,015
KERSHAW COUNTY	\$5,521,660
HEATH SPRINGS	\$35,626
KERSHAW	324,036
LANCASTER	2,929,371
UNINCORPORATED AREAS	2,900,365

<u>CITY/COUNTY</u>	<u>TAX COLLECTED (\$)</u>
LANCASTER COUNTY	\$6,189,399
CLINTON	\$950,148
CROSS HILL	21,911
FOUNTAIN INN*	109,850
GRAY COURT	84,001
LAURENS	1,346,389
WARE SHOALS	4,185
WATERLOO	39,718
UNINCORPORATED AREAS	1,832,702
LAURENS COUNTY	\$4,388,902
BISHOPVILLE	\$447,714
LYNCHBURG	21,226
UNINCORPORATED AREAS	597,533
LEE COUNTY	\$1,066,473
MCCORMICK	\$207,758
MT CARMEL	90
PARKSVILLE	3,148
PLUM BRANCH	8,476
UNINCORPORATED AREAS	316,859
MCCORMICK COUNTY	\$536,331
MARION	\$1,005,649
MULLINS	529,117
NICHOLS	25,036
SELLERS	5,742
UNINCORPORATED AREAS	1,012,628
MARION COUNTY	\$2,578,172
BENNETTSVILLE	\$691,883
BLENHEIM	6,973
CLIO	26,849
MCCOLL	90,845
TATUM	9,667
UNINCORPORATED AREAS	722,823
MARLBORO COUNTY	\$1,549,040
CENTRAL	\$866,807
CLEMSON*	1,370,434
EASLEY	4,237,744
LIBERTY	385,893
NORRIS	8,922
PICKENS	872,621

<u>CITY/COUNTY</u>	<u>TAX COLLECTED (\$)</u>
SIX MILE	64,769
UNINCORPORATED AREAS	3,478,360
PICKENS COUNTY	\$11,285,550
ARCADIA LAKES	\$24,882
BLYTHEWOOD	910,453
COLUMBIA*	24,222,339
EASTOVER	96,311
FOREST ACRES	1,290,299
IRMO*	555,108
UNINCORPORATED AREAS	26,844,311
RICHLAND COUNTY	\$53,943,703
BATESBURG/LEESVILLE*	\$23,228
MONETTA*	4,729
RIDGE SPRING	58,373
SALUDA	302,717
WARD	12,954
UNINCORPORATED AREAS	451,795
SALUDA COUNTY	\$853,796
MAYESVILLE	\$11,627
PINEWOOD	26,314
SUMTER	7,252,167
UNINCORPORATED AREAS	3,229,907
SUMTER COUNTY	\$10,520,014
ANDREWS*	\$29,199
GREELEYVILLE	50,312
HEMINGWAY	324,378
KINGSTREE	792,328
LANE	9,234
STUCKEY	9,419
UNINCORPORATED AREAS	928,521
WILLIAMSBURG COUNTY	\$2,143,391
STATE GRAND TOTAL	\$256,855,181

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 2007-2008)

Capital Project Tax

Aiken	\$17,251,989
Allendale	(6,330)
Dillon	2,573,829
Florence	20,214,026
Greenwood	8,285,913
Hampton	1,541,896
Horry	65,960,049
Newberry	3,527,698
Orangeburg	9,600,860
York	25,861,112
Total	\$154,811,042

School District Tax

Cherokee	\$5,334,438
Chesterfield	2,787,243
Clarendon	2,524,867
Darlington	4,800,037
Jasper	3,121,334
Lee	956,458
Lexington	35,430,607
Total	\$54,954,983

Transportation Tax

Beaufort	\$31,530,707
Charleston	40,048,497
Dorchester	9,768,612
Total	\$81,347,816

Note: The counties reported are those that currently have these taxes in effect.

Accommodations Tax Collections by Month

(FY 2007-2008)

County	Tax Collected
Jul-07	\$6,123,652
Aug-06	7,240,901
Sept-06	5,276,750
Oct-06	4,046,745
Nov-06	2,857,447
Dec-06	2,198,909
Jan-07	2,184,999
Feb-07	1,546,979
Mar-07	2,455,665
Apr-07	3,156,881
May-07	4,068,495
Jun-07	4,305,217
Total	\$45,462,639

Accommodations Tax Collections by County

(FY 2007-2008)

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	\$17,412	Hampton	36,367
Aiken	409,222	Horry	15,405,603
Allendale	6,022	Jasper	256,934
Anderson	426,028	Kershaw	122,292
Bamberg	9,093	Lancaster	43,061
Barnwell	20,887	Laurens	91,710
Beaufort	5,654,205	Lee	12,540
Berkeley	510,529	Lexington	863,768
Calhoun	***	McCormick	39,020
Charleston	9,954,845	Marion	26,374
Cherokee	104,292	Marlboro	24,993
Chester	70,489	Newberry	87,533
Chesterfield	50,776	Oconee	131,888
Clarendon	110,509	Orangeburg	547,946
Colleton	520,031	Pickens	295,989
Darlington	71,955	Richland	2,368,716
Dillon	115,870	Saluda	***
Dorchester	139,511	Spartanburg	746,250
Edgefield	11,873	Sumter	250,774
Fairfield	27,241	Union	22,063
Florence	888,366	Williamsburg	20,744
Georgetown	1,421,981	York	633,558
Greenville	2,476,693		
Greenwood	145,050		
		Total of Counties	\$45,202,728
		Unallocated Total	259,911
		State Grand Total	\$45,462,639

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 2007-2008)

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	***	Hampton	***
Aiken	819,233	Horry	9,924,873
Allendale	***	Jasper	***
Anderson	456,800	Kershaw	35,854
Bamberg	***	Lancaster	44,537
Barnwell	***	Laurens	70,036
Beaufort	3,656,206	Lee	***
Berkeley	463,355	Lexington	378,556
Calhoun	***	McCormick	***
Charleston	4,712,442	Marion	23,825
Cherokee	56,934	Marlboro	***
Chester	10,528	Newberry	15,175
Chesterfield	27,326	Oconee	208,345
Clarendon	***	Orangeburg	186,308
Colleton	51,589	Pickens	1,422,138
Darlington	338,620	Richland	3,597,024
Dillon	16,566	Saluda	18,713
Dorchester	302,055	Spartanburg	686,102
Edgefield	***	Sumter	154,813
Fairfield	23,793	Union	14,520
Florence	425,612	Williamsburg	18,816
Georgetown	1,069,126	York	1,512,855
Greenville	2,412,708		
Greenwood	270,109		
		Total of Counties	\$33,746,429
		Unallocated Total	120,932
		State Grand Total	\$33,867,361

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 2007-2008)

Class Code	Type of Admission	Number of Returns	Tax Collected
01	Dances	1,285	\$1,262,967
02	Nightclubs	2,829	640,087
03	Bands	836	147,257
04	Skating	437	249,736
05	Bowling	474	1,159,038
06	Golf	4,064	11,694,223
07	Golf Driving Range/Tennis	767	1,137,750
08	Miniature Golf Course	588	867,838
09	Swimming	149	108,440
10	Miniature Raceway	172	305,971
11	State/County park	153	400,996
12	Archery	123	42,892
13	Amusement Rides	275	500,519
14	Carnival	23	44,870
15	Circus	30	28,828
16	Itinerant Shows	121	149,754
17	Promoter	227	1,101,675
18	Gardens	100	937,736
19	Amusement Parks	249	2,148,383
20	Sight Seeing Attractions	155	172,035
21	Fishing Pier	67	35,383
22	Horse Racing , Shows, & Rides	71	14,425
23	Athletic Events	565	2,978,921
24	Auto/Motorcycle Racing	285	425,874
25	Myrtle Beach Live Entertainment Theatre	164	2,250,187
26	Gyms, Spas, Body Building & Fitness Centers	115	114,945
27	Miscellaneous	1,258	793,264
99	Movie Theatres	1,080	4,153,367
Total		16,662	\$33,867,361

Comparison of State Excise Tax Rates on Cigarettes

January 1, 2008

		TAX RATE				TAX RATE	
	STATE	(¢ per pack)	RANK		STATE	(¢ per pack)	RANK
AL (1)	Alabama (1)	42.5	42	NE	Nebraska	64	35
AK	Alaska (3)	200	4	NV	Nevada	80	32
AZ	Arizona	200	4	NH	New Hampshire	108	24
AR	Arkansas	59.0	38	NJ	New Jersey	257.5	1
CA	California	87	30	NM	New Mexico	91	29
CO	Colorado	84	31	NY (1)	New York (1)	150	16
CT	Connecticut	200	4	NC	North Carolina	35	45
DE	Delaware	115	23	ND	North Dakota	44	41
FL	Florida	33.9	46	OH	Ohio	125	20
GA	Georgia	37	43	OK	Oklahoma	103	25
HI (2)	Hawaii (3)	180	10	OR	Oregon	118	22
ID	Idaho	57	39	PA	Pennsylvania	135	19
IL	Illinois (1)	98	28	RI	Rhode Island	246	2
IN	Indiana	99.5	27	SC	South Carolina	7	51
IA	Iowa	136	18	SD	South Dakota	153	14
KS	Kansas	79	33	TN (1)(2)	Tennessee (1) (2)	62	36
KY	Kentucky (2)	30	47	TX	Texas	141	17
LA	Louisiana	36	44	UT	Utah	69.5	34
ME	Maine	200	4	VT	Vermont	179	11
MD	Maryland	200	4	VA	Virginia (1)	30	47
MA	Massachusetts	151	15	WA	Washington	202.5	3
MI	Michigan	200	4	WV	West Virginia	55	40
MN	Minnesota (4)	123	21	WI	Wisconsin	177	12
MS	Mississippi	18	49	WY	Wyoming	60	37
MO (1)	Missouri (1)	17	50	DC	Dist. of Columbia	100	26
MT	Montana	170	13		U. S. Median	100.0	

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.

(3) Tax Rate is scheduled to increase to \$2.00 per pack on July 1, 2007 in AK, and to \$2.00 on Sept. 30, 2008.

(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 2007-2008)

Month	Cigarettes	Other Tobacco Products	Total
Jul 07	\$2,194,909	\$445,486	\$2,640,395
Aug 07	\$2,075,505	\$361,295	\$2,436,800
Sep 07	\$2,260,717	\$364,791	\$2,625,508
Oct 07	\$2,288,116	\$459,453	\$2,747,569
Nov 07	\$2,191,920	\$407,777	\$2,599,697
Dec 07	\$2,103,067	\$408,703	\$2,511,770
Jan 08	\$2,861,250	\$430,054	\$3,291,304
Feb 08	\$1,985,590	\$375,338	\$2,360,928
Mar 08	\$1,918,383	\$356,777	\$2,275,160
Apr 08	\$1,986,766	\$429,566	\$2,416,332
May 08	\$2,386,182	\$420,706	\$2,806,888
Jun 08	\$2,287,290	\$460,406	\$2,747,696
Total	\$26,539,695	\$4,920,352	\$31,460,047

Alcohol Beverage License Local Option Permit Counties and Municipalities (FY 2007-2008)

COUNTIES	LOP	7-Day Beer and Wine
Beaufort	YES	YES
Charleston	YES	YES
Dorchester	YES	YES
Georgetown	YES	YES
Horry	YES	YES
Lexington	YES	NO
Richland	YES	YES (unincorporated areas only)
York	YES	NO
CITIES		
CITIES	LOP	7-Day Beer and Wine
Aiken	YES	YES
Anderson	YES	NO
Bluffton	YES	YES
Blythewood	YES	YES
Columbia (Lexington County)	YES	YES
Columbia (Richland County)	YES	YES
Daniel Island	YES	YES
Edisto Beach	YES	YES
Florence	YES	NO
Forest Acres	YES	YES
Goose Creek	YES	YES
Greenville	YES	YES
Hanahan	YES	YES
Hardeeville	YES	NO
Hilton Head	YES	YES
Mauldin	YES	YES
North Charleston (Charleston County)	YES	YES
North Charleston (Berkeley County)	YES	YES
North Charleston (Dorchester County)	YES	YES
Port Royal	YES	YES
Rock Hill	YES	NO
Santee	YES	NO
Spartanburg	YES	NO
Summerville (Charleston County)	YES	YES
Summerville (Berkeley County)	YES	YES
Summerville (Dorchester County)	YES	YES
Tega Cay	YES	YES
Yemassee	YES	YES

Documentary Stamp Collections by County

July 1, 2007-June 30,2008

County	Tax Collections
Abbeville	129,600.44
Aiken	1,815,645.83
Allendale	28,768.40
Anderson	1,967,282.31
Bamberg	108,751.00
Barnwell	114,302.10
Beaufort	6,901,248.72
Berkeley	3,575,491.02
Calhoun	84,771.58
Charleston	10,648,415.57
Cherokee	325,608.79
Chester	242,180.08
Chesterfield	267,503.50
Clarendon	310,296.07
Colleton	551,663.42
Darlington	327,176.53
Dillon	134,515.90
Dorchester	2,097,058.94
Edgefield	174,407.65
Fairfield	213,903.38
Florence	1,226,442.30
Georgetown	1,815,502.08
Greenville	8,180,752.27
Greenwood	553,933.99
Hampton	107,841.99
Horry	9,742,671.35
Jasper	581,551.80
Kershaw	651,157.75
Lancaster	1,627,736.64
Laurens	365,928.33
Lee	63,892.36
Lexington	3,718,709.55
Marion	233,412.33
Marlboro	132,208.41
Mccormick	104,698.59

<u>County</u>	<u>Tax Collections</u>
Oconee	1,424,733.57
Orangeburg	564,649.32
Pickens	1,365,681.77
Richland	5,863,700.18
Saluda	111,810.86
Spartanburg	3,241,986.75
Sumter	781,742.75
Union	112,281.57
Williamsburg	119,122.88
York	4,872,427.68
Total	77,824,263

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

Assessed Property Values by School District

(For 2009 Index Year Based on 2007 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	18,613,610	1,084,450	235,340	9,347,189	8,609,990	1,562,444	10,014,735	1,148,624	7,124,383	291,017	58,031,782
Aiken	185,110,616	4,998,720	408,690	127,689,798	71,849,730	25,397,655	43,257,820	17,162,730	44,216,720	1,233,636	521,326,115
Allendale	3,587,230	1,034,340	501,010	2,450,990	2,292,580	122,720	6,107,870	680,925	5,331,817	34,009	22,143,491
Anderson 1	55,501,260	456,800	890	33,078,750	24,444,965	10,711,880	5,022,325	4,755,250	15,079,254	85,851	149,137,225
Anderson 2	17,502,250	480,620	5,370	9,840,810	8,184,132	1,986,080	4,390,342	1,921,900	5,822,129	39,717	50,173,350
Anderson 3	9,884,670	551,980	57,050	6,844,720	5,179,070	4,531,610	4,569,803	938,020	5,545,614	23,570	38,126,107
Anderson 4	26,555,010	556,950	10,220	28,006,400	11,024,068	14,297,170	4,637,609	2,015,170	4,970,604	43,736	92,116,937
Anderson 5	81,611,390	197,310	1,940	88,731,010	33,276,525	12,470,270	8,810,068	13,222,380	13,822,309	183,426	252,326,628
Bamberg 1	5,231,520	1,157,320	73,810	3,169,270	3,138,550	0	1,130,850	646,400	2,211,420	316,700	17,075,840
Bamberg 2	3,278,880	662,710	17,570	2,290,070	1,620,990	0	1,600,510	536,210	2,359,770	231,590	12,598,300
Barnwell 19	2,595,500	381,530	4,440	1,785,870	1,707,810	551,433	777,170	276,481	1,476,560	131,590	9,688,384
Barnwell 29	3,248,850	383,520	23,170	2,389,790	1,767,946	155,246	4,417,780	329,580	1,066,530	201,690	13,984,102
Barnwell 45	8,392,370	599,060	61,110	7,650,510	4,768,945	839,439	1,915,620	1,434,805	3,473,230	426,822	29,561,911
Beaufort	484,180,285	842,904	16,666	1,011,182,886	128,057,472	0	2,705,620	48,034,881	35,059,355	1,352,570	1,711,432,639
Berkeley	197,383,060	1,880,720	1,406,660	218,559,980	72,080,356	53,071,044	48,265,600	17,492,380	37,380,550	2,276,140	649,796,490
Calhoun	13,712,200	1,687,730	61,040	10,459,989	7,748,431	18,876,936	21,193,061	1,768,520	5,256,450	815,482	81,579,839
Charleston	829,359,740	1,783,080	585,100	1,366,185,230	223,405,951	43,404,438	38,182,130	80,176,310	78,562,514	2,735,276	2,664,379,769
Cherokee	44,790,830	839,070	139,200	37,426,860	19,662,965	22,815,376	24,888,230	5,847,980	14,853,740	744,614	172,008,865
Chester	25,221,640	1,238,490	484,850	17,236,670	11,405,320	12,438,040	19,820,540	4,539,210	13,264,900	704,800	106,354,460
Chesterfield	27,456,800	2,592,220	75,930	21,011,540	15,686,820	6,755,016	22,084,830	3,997,850	9,913,960	641,810	110,216,776

DOR Annual Report 2007-2008

Clarendon 1	7,403,208	886,027	94,060	11,274,974	3,223,659	351,275	2,830,850	519,280	2,103,861	450,498	29,137,692
Clarendon 2	14,062,762	1,226,668	277,700	15,939,135	7,845,450	904,989	1,200,680	1,861,560	3,157,430	685,745	47,162,119
Clarendon 3	2,746,880	586,265	88,750	1,545,650	1,763,972	115,187	101,010	362,210	808,396	120,271	8,238,591
Colleton	33,473,260	4,230,730	1,781,040	80,557,140	17,949,125	8,263,100	6,284,842	3,966,007	11,084,290	1,503,046	169,092,580
Darlington	52,850,134	2,327,480	125,650	30,980,835	28,025,132	14,235,858	24,053,938	9,191,310	48,598,510	1,343,495	211,732,342
Dillon 1	3,161,240	785,960	44,660	1,594,080	1,723,228	0	320,080	394,590	1,010,180	104,072	9,138,090
Dillon 2	10,924,510	919,520	46,200	12,908,510	6,039,797	755,445	6,955,270	2,805,420	4,296,220	678,060	46,328,952
Dillon 3	4,278,730	730,180	227,490	3,245,050	2,340,676	1,215,093	2,285,060	666,650	1,340,950	198,320	16,528,199
Dorchester 4	13,011,840	1,018,749	114,019	13,142,138	6,309,121	3,946,899	9,761,540	1,205,413	5,722,080	135,373	54,367,172
Dorchester 2	170,165,570	349,207	335,163	142,239,676	49,092,528	15,400,281	11,971,480	6,759,440	13,373,650	981,448	410,668,443
Edgefield	25,225,880	1,900,320	93,560	15,797,620	10,432,084	1,671,280	7,968,690	1,257,480	6,873,420	962,110	72,182,444
Fairfield	21,111,931	1,755,621	552,178	21,590,718	8,950,115	0	2,798,050	2,018,560	62,694,580	838,157	122,309,910
Florence 1	107,713,053	3,462,659	383,196	110,266,609	51,652,632	18,179,268	29,329,690	20,029,598	19,091,580	1,683,264	361,791,549
Florence 2	4,192,747	1,351,391	123,602	2,494,529	2,868,071	0	379,819	405,540	2,052,540	60,469	13,928,708
Florence 3	11,585,535	2,135,582	80,040	12,119,743	7,383,275	3,614,245	9,038,615	2,706,036	3,425,006	190,380	52,278,457
Florence 4	4,088,242	1,095,763	7,744	3,879,101	2,917,849	6,838,508	793,311	563,878	1,354,330	66,668	21,605,394
Florence 5	3,540,279	757,690	66,634	2,590,721	2,495,623	164,307	2,029,511	523,024	2,016,875	55,473	14,240,137
Georgetown	146,589,454	1,803,658	1,929,208	315,473,623	40,895,715	2,809,220	33,565,330	8,357,980	9,019,050	1,649,680	562,092,918
Greenville	666,346,464	1,667,342	3,640	568,481,884	237,257,975	114,824,650	98,188,750	103,628,330	88,749,292	6,966,313	1,886,114,640
Greenwood 50	48,667,268	731,528	123,834	47,374,224	23,236,456	16,198,869	22,472,889	8,473,696	8,645,332	726,152	176,650,248
Greenwood 51	4,296,092	205,686	17,335	2,143,111	2,323,772	1,118,142	1,724,646	229,460	1,377,980	358,806	13,795,030
Greenwood 52	3,813,849	241,810	47,763	2,009,590	3,413,895	30,508,780	12,073,388	533,710	3,623,634	251,054	56,517,473
Hampton 1	8,887,760	806,090	307,410	8,119,790	4,941,851	513,450	632,570	1,533,910	5,300,271	275,089	31,318,191
Hampton 2	3,187,470	707,520	47,940	2,719,910	1,841,122	704,436	1,344,020	756,920	2,301,784	175,312	13,786,434
Horry	354,182,557	417,023	723,403	1,069,915,257	201,244,708	29,034,007	16,881,193	59,088,080	38,914,950	2,121,047	1,772,522,225
Jasper	23,742,200	1,649,720	1,161,520	39,467,010	10,935,574	20,863,823	1,926,610	8,022,451	12,781,190	761,772	121,311,870

DOR Annual Report 2007-2008

Kershaw	75,292,355	2,096,515	678,705	47,239,350	27,188,484	8,537,587	18,672,725	6,588,420	15,246,853	1,638,693	203,179,687
Lancaster	87,258,534	1,517,170	353,640	83,274,880	30,452,355	12,216,743	15,818,932	6,310,300	12,310,660	1,258,103	250,771,317
Laurens 55	28,037,240	754,910	59,160	22,088,164	14,174,171	2,925,188	7,763,000	5,332,170	9,432,370	965,260	91,531,633
Laurens 56	13,358,590	529,620	135,020	12,573,317	7,102,790	4,447,694	3,543,130	1,734,430	4,127,920	506,640	48,059,151
Lee	10,362,820	1,955,750	111,950	7,314,670	4,753,146	287,932	3,851,400	1,746,427	3,686,030	638,178	34,708,303
Lexington 1	169,219,950	1,106,930	31,820	8,622,190	54,923,470	11,421,400	11,418,530	9,927,680	32,417,430	873,211	377,562,611
Lexington 2	61,572,160	115,770	32,110	69,384,090	39,009,420	7,983,520	10,662,060	17,670,410	14,349,990	539,101	221,318,631
Lexington 3	13,660,980	577,810	31,590	11,441,210	5,742,050	35,640	1,947,850	2,127,010	4,273,380	174,211	40,011,731
Lexington 4	9,844,260	338,610	15,790	7,961,280	5,232,580	1,532,180	377,910	650,800	4,158,110	73,959	30,185,479
Lexington 5	188,655,360	243,610	12,110	108,482,400	53,464,004	317,650	7,095,870	11,408,600	37,754,830	861,591	408,296,025
McCormick	13,465,410	656,550	157,520	13,998,700	4,995,887	205,411	1,190,120	520,830	3,598,836	931,053	39,720,317
Marion 1	10,943,579	524,000	371,699	9,141,808	5,350,750	733,311	3,849,240	1,549,310	3,635,776	500,705	36,600,178
Marion 2	8,020,284	405,233	14,455	6,637,562	3,840,376	518,192	859,710	1,327,100	1,932,177	292,374	23,847,463
Marion 7	3,264,873	547,529	279,961	2,290,013	1,926,950	242,760	270,780	334,870	1,231,007	129,895	10,518,638
Marlboro	13,727,410	2,048,980	2,155,560	12,975,218	8,144,367	13,540,645	4,939,300	2,102,010	5,591,478	903,270	66,128,238
Newberry	38,600,160	1,931,940	417,920	31,899,760	14,815,470	8,518,711	10,534,432	5,194,490	9,767,590	968,671	122,649,144
Oconee	132,393,010	1,603,650	114,260	140,622,260	39,152,567	16,113,698	15,211,060	7,347,730	147,444,620	2,547,370	502,550,225
Orangeburg 3	15,128,056	1,310,572	130,002	17,451,786	7,126,420	4,461,789	6,423,150	4,374,240	5,305,709	267,495	61,979,219
Orangeburg 4	12,177,440	2,015,376	108,780	6,633,348	7,215,305	865,207	7,267,500	933,648	26,541,870	315,740	64,074,214
Orangeburg 5	36,464,372	1,946,636	170,388	40,273,104	17,628,458	16,350,001	24,886,810	10,228,834	9,966,129	851,216	158,765,948
Pickens	143,239,530	685,316	64,706	146,469,779	50,066,584	13,513,311	11,312,620	12,336,490	30,598,330	1,965,273	410,251,939
Richland 1	205,387,170	1,171,010	225,960	255,868,430	80,120,178	26,345,172	53,471,000	49,236,770	73,175,690	1,170,947	746,172,327
Richland 2	192,526,460	374,540	16,540	133,199,430	55,961,308	16,848,925	14,461,300	20,389,350	20,369,920	740,983	454,888,756
Saluda	12,755,650	1,381,160	85,900	12,778,470	5,778,690	0	2,643,060	1,034,470	3,210,270	851,210	40,518,880
Spartanburg 1	36,402,140	533,757	4,530	18,028,281	12,482,192	208,135	3,497,390	2,614,820	6,339,215	361,452	80,471,912
Spartanburg 2	66,518,788	357,802	6,564	38,526,243	22,652,650	1,302,023	9,725,010	4,243,320	8,558,726	673,637	152,564,763

DOR Annual Report 2007-2008

Spartanburg 3	13,309,762	157,725	6,730	8,439,765	6,116,001	6,161,535	20,517,960	1,582,160	5,241,128	220,380	61,753,146
Spartanburg 4	14,911,007	415,639	3,045	8,124,777	6,212,452	1,039,182	5,237,550	1,614,470	5,491,920	198,810	43,248,852
Spartanburg 5	48,885,807	216,956	6,240	44,056,322	21,310,966	31,892,292	33,352,840	11,536,830	8,260,425	1,748,640	201,267,318
Spartanburg 6	69,808,900	298,851	19,050	69,820,654	27,889,153	13,507,705	32,662,010	14,414,080	12,586,706	925,510	241,932,619
Spartanburg 7	55,096,948	38,327	2,160	67,447,809	22,424,885	1,674,813	13,991,570	15,287,240	13,788,882	655,920	190,408,554
Sumter 2	41,179,740	2,565,660	483,420	34,454,800	19,518,270	13,770,700	19,892,080	5,834,550	7,235,150	175,360	145,109,730
Sumter 17	51,327,020	119,730	2,830	47,599,630	20,355,590	0	8,534,590	10,216,100	10,735,500	166,620	149,057,610
Union	19,180,470	754,820	303,980	11,090,280	10,406,242	5,496,101	8,741,120	2,048,867	5,700,793	995,952	64,718,625
Williamsburg	17,157,464	3,827,127	1,007,486	15,395,070	12,124,827	19,792,280	4,714,240	3,035,340	10,120,751	1,398,753	88,573,338
York 1	31,291,775	825,124	64,200	18,999,916	11,901,547	2,487,955	7,105,910	2,697,990	9,785,300	159,923	85,319,640
York 2	63,088,543	274,966	22,506	34,896,378	18,123,656	606,784	3,403,430	2,551,835	140,140,920	489,200	263,598,218
York 3	137,985,272	360,988	45,385	121,124,138	48,755,891	14,318,605	37,260,326	15,573,440	14,153,829	762,505	390,340,379
York 4	99,154,196	43,367	27,605	64,983,264	27,165,628	11,802,305	13,093,960	7,067,295	9,649,520	442,899	233,430,039
Statewide Grand Total	\$6,053,201,977	\$97,794,133	\$20,755,072	\$7,432,424,288	\$2,224,633,243	\$814,228,579	\$1,040,883,590	\$733,422,435	\$1,414,419,914	\$65,205,570	19,896,968,801

