

AGENCY NAME:	South Carolina Department of Revenue		
AGENCY CODE:	R440	SECTION:	109

**Fiscal Year 2018–2019
Accountability Report**

SUBMISSION FORM

AGENCY MISSION	To administer the revenue and regulatory laws of the State with integrity, effectiveness, and fairness to all taxpayers, while maintaining the highest security and the protection of taxpayer information.
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AGENCY VISION	The South Carolina Department of Revenue strives to be an innovative and trustworthy service partner for all stakeholders.
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Does the agency have any major or minor recommendations (internal or external) that would allow the agency to operate more effectively and efficiently?

	Yes	No
RESTRUCTURING RECOMMENDATIONS:	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Is the agency in compliance with S.C. Code Ann. § 2-1-230, which requires submission of certain reports to the Legislative Services Agency for publication online and the State Library? See also S.C. Code Ann. § 60-2-30.

	Yes	No
REPORT SUBMISSION COMPLIANCE:	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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Is the agency in compliance with various requirements to transfer its records, including electronic ones, to the Department of Archives and History? See the Public Records Act (S.C. Code Ann. § 30-1-10 through 30-1-180) and the South Carolina Uniform Electronic Transactions Act (S.C. Code Ann. § 26-6-10 through 26-10-210).

RECORDS MANAGEMENT COMPLIANCE:	Yes	No
	<input checked="" type="checkbox"/>	<input type="checkbox"/>


Is the agency in compliance with S.C. Code Ann. § 1-23-120(J), which requires an agency to conduct a formal review of its regulations every five years?

REGULATION REVIEW:	Yes	No
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Please identify your agency's preferred contacts for this year's accountability report.

	<u>Name</u>	<u>Phone</u>	<u>Email</u>
PRIMARY CONTACT:	Virginia Wetzel	803-898-5281	Virginia.Wetzel@dor.sc.gov
SECONDARY CONTACT:	Meredith Cleland	803-898-5402	Meredith.Cleland@dor.sc.gov

I have reviewed and approved the enclosed FY 2018–2019 Accountability Report, which is complete and accurate to the extent of my knowledge.

AGENCY DIRECTOR (SIGN AND DATE):			9/11/19
(TYPE/PRINT NAME):	W. Hartley Powell		

BOARD/CMSN CHAIR (SIGN AND DATE):			
(TYPE/PRINT NAME):			

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AGENCY'S DISCUSSION AND ANALYSIS

STRATEGIC PLAN

Mission

The Mission of the South Carolina Department of Revenue (SCDOR) is to administer the revenue and regulatory laws of this State with integrity, effectiveness, and fairness to all taxpayers, while maintaining the highest security and protection of taxpayer information.

Vision

To be an innovative and trustworthy service partner for all stakeholders.

Values

Open Communication
 Functional Security
 Vision & Innovation
 Empowerment
 Professionalism
 Ownership
 Excellence
 Leadership
 Accountability
 Collaboration

Goals

Considering SCDOR's primary Mission and Vision the following Goals exist for the Agency:

1. Increase tax and regulatory compliance
2. Ensure a secure environment
3. Provide a customer-centric experience
4. Engage and empower employees

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SCDOR'S ORGANIZATIONAL STRUCTURE

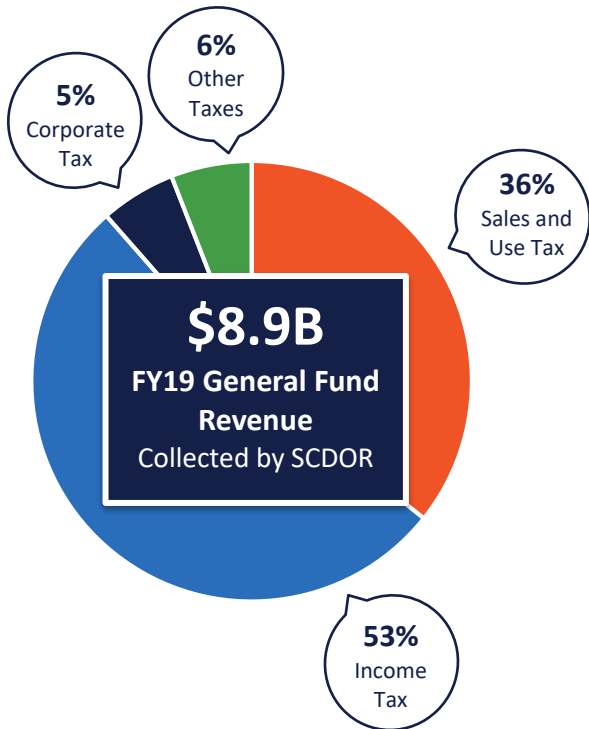


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SCDOR'S ROLE

Funding a Better State

SCDOR strives to facilitate optimal tax and regulatory compliance to fund approximately 95% of the General Fund which provides education, health and wellness, safety and other critical services to South Carolina citizens.



SCDOR General Fund Collection Sources

General Fund revenue collected by SCDOR is facilitated through the administration of Income, Sales and Use, Corporate, and other taxes and fees.

SCDOR Non-General Fund Collections

SCDOR collects various taxes and fees which are directly allocated to local governments and other state agencies. Most notable are local option sales taxes.

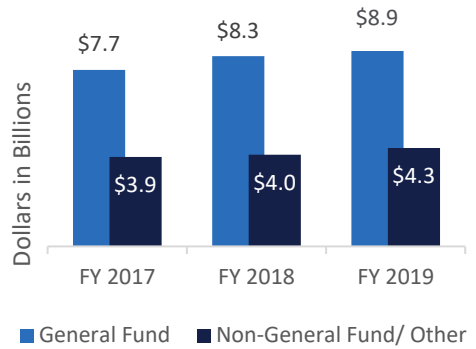


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COLLECTIONS

Record Revenue Growth

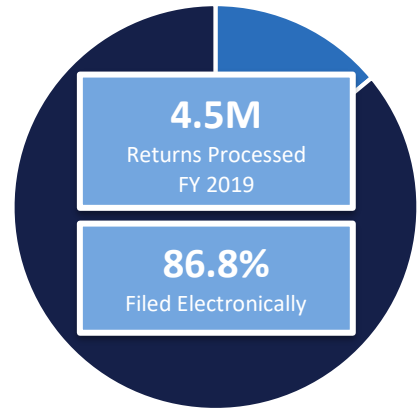
Through the administration and collection of 72 taxes and fees, SCDOR collected a record \$13.2 billion in revenue dollars in Fiscal Year 2019.



Achieved Effective Tax Processing

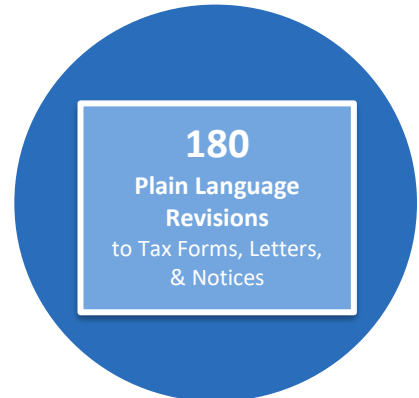
SCDOR accomplished the following steps to offer a simple, taxpayer centered compliance method

- Completed the fourth and final rollout of a new, state-of-the-art tax processing system – DORWAY
- Increased mobile options for taxpayers to file tax returns, forms and applications
- Enhanced SCDOR’s free online portal, MyDORWAY, and public website to be more taxpayer friendly, more intuitive, and easier to understand



Increased Compliance through a Plain Language Initiative

In the past year, SCDOR developed and began implementing a Plain Language Initiative to achieve an Agency-wide standard to ensure taxpayer communications are clear, consistent, and helpful. A total of 180 revisions were made to tax forms, letters and notices.



Ensured Fair Tax Administration

SCDOR piloted a new, special collections team to work complex, high dollar collection matters to ensure non-compliant taxpayers fulfill their tax obligations.



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SECURITY

Enhanced the Security of SCDOR Through

Secure People	Secure Processes	Secure Technology
<p>Conducted comprehensive pre-employment screenings to include criminal background checks, fingerprinting, and tax compliance checks.</p>	<p>Achieved strong compliance with cybersecurity standards as reported through ten audits and assessments conducted by external regulatory bodies.</p>	<p>Blocked approximately 16 million cybersecurity threats using SCDOR’s technologies and maintained 24/7 tax processing system availability.</p>

CUSTOMER SATISFACTION

Conducted an Independent Assessment of the SC Taxpayers

Partnered with Winthrop University’s Center for Public Opinion and Policy Research to conduct an independent assessment of the overall quality of service provided by SCDOR. Based on the 47.1% of the sample size reporting contact with SCDOR, 90% were satisfied with the overall quality of service provided by SCDOR.

Conducted Touch Point Survey of Walk-in Customers

Conducted touch point surveys in all SCDOR taxpayer service centers across the state. 95% of walk-in customers reported an excellent overall experience following their visit.



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WORKFORCE ENGAGEMENT

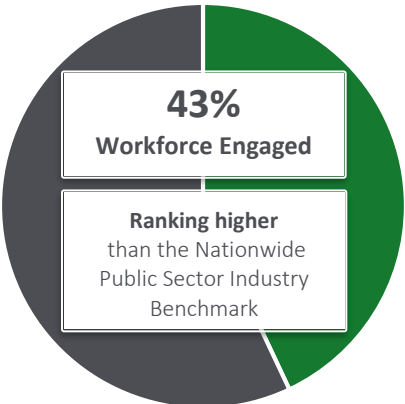
Increased Participation in a Workforce Engagement Survey

SCDOR identified a top-tier vendor, secured a contract, and completed an anonymous, independent, workforce engagement survey in January 2019. It was critical to motivate employees to share feedback openly and to trust the anonymity of the process. After extensive promotional efforts, the survey achieved a remarkable 82% completion rate (632 responses out of 766), giving the Agency a great baseline for years to come.



Achieved Strong Workforce Engagement Results

SCDOR’s workforce engagement survey delivered results in four categories: culture of engagement, strategic alignment, motivating and relating, and managing execution. Results indicated 43% of the workforce is engaged which is higher than the Nationwide Public Sector Industry Benchmark. To increase engagement, SCDOR will be initiating a comprehensive Strategic Workforce Plan in Fiscal Year 2020.



POTENTIAL RISK AND MITIGATION

If the SCDOR failed to fulfill its mission and goals, then the state’s funding would be dramatically impacted. SCDOR is well positioned and funded to accomplish its mission; therefore, no additional assistance is needed at this time from the General Assembly.

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Strategic Planning and Performance Measurement Template

Statewide Enterprise Strategic Objective	Type	Item #			Description	2018-19			Time Applicable	Data Source and Availability	Calculation Method	Meaningful Use of Measure
		Goal	Strategy	Measure		Base	Target	Actual				
Government and Citizens	G	1			Increase tax and regulatory compliance							
Government and Citizens	S	1.1			Customize compliance efforts based on taxpayer behaviors							
Government and Citizens	M		1.1.1	Percent voluntary tax and regulatory compliance	95.27%	NA	96.80%	Fiscal Year	SCEIS Business Objects Report (General Fund)	Total SCDOR tax and regulatory revenue dollars compared to voluntary collected tax and regulatory revenue dollars	Increase tax and regulatory compliance	
Government and Citizens	M		1.1.2	Percent increase in total tax and regulatory collections	6.03%	5%	7.30%	Fiscal Year	SCEIS Business Objects Report (General Fund)	The increase in SCDOR tax and regulatory collections year over year to include General Fund and allocated fund collections	Increase tax and regulatory compliance	
Government and Citizens	M		1.1.3	SCDOR Collections Dollars vs. RFA Estimate Collection Dollars	102.00%	100%	104.80%	Fiscal Year	SCEIS Business Objects Report (General Fund)	SCDOR collections compared to the RFA's estimated collections	Increase tax and regulatory compliance	
Government and Citizens	S	1.2			Offer simple, taxpayer centered compliance methods							
Government and Citizens	M		1.2.1	Percent of returns, licenses, applications filed electronically	NA	New baseline calculation method	86.80%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of total returns filed compared to the number of returns filed electronically	Increase tax and regulatory compliance	
Government and Citizens	M		1.2.2	Percent of returns, licenses, application paid electronically	NA	New baseline calculation method	88.70%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of total payments compared to the number of payments made electronically	Increase tax and regulatory compliance	
Government and Citizens	S	1.3			Identify and pursue noncompliant taxpayers							
Government and Citizens	M		1.3.1	Number of audit assessments issued to noncompliant taxpayers	50,416	NA	69,998	Fiscal Year	SCDOR Master Performance Metric Dashboard	Sum of the number of Individual Income tax reviews and field tax audits resulting in tax assessments	Increase tax and regulatory compliance	
Government and Citizens	M		1.3.2	Number of "high balance" tax debts reviewed and pursued through SCDOR's special collection team	NA	NA	300	Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of "high balance" tax debts (SCDOR collection cases to include both individual and business with the most outstanding debt) reviewed and pursued for recovery of unpaid liability	Increase tax and regulatory compliance	
Government and Citizens	M		1.3.3	Percentage of disputes resolved by SCDOR appeals team	NA	NA	48%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of taxpayer appeals reviewed and resolved by SCDOR's new Appeals team prior to referral to SCDOR Litigation team	Increase tax and regulatory compliance	
Maintaining Safety, Integrity and Security	G	2			Ensure a secure environment							

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Maintaining Safety, Integrity and Security	S	2.1			Maintain a strong governance of privacy, anti-fraud, cyber and physical security							
Maintaining Safety, Integrity and Security	M		2.1.1		Percentage compliance with cybersecurity standards	NA	100%	100%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Compliance with cybersecurity standards as reported through 10 audits and assessments conducted by external regulatory bodies	Continue to improve security governance and compliance.
Maintaining Safety, Integrity and Security	M		2.1.2		Number of privacy disclosures incidents requiring statutory or regulatory disclosure notifications	NA	0	1	Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of privacy disclosure notifications sent to taxpayers	Continue to improve security governance and compliance.
Maintaining Safety, Integrity and Security	M		2.1.3		Number of unauthorized items prevented from entering SDCOR facilities	NA	NA	1089	Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of unauthorized items prevented from entering SDCOR facilities through the use of metal detection equipment	Continue to improve security governance and compliance.
Maintaining Safety, Integrity and Security	S	2.2			Ensure workforce security through screening, training, and skill development							
Maintaining Safety, Integrity and Security	M		2.2.1		Percentage of employee security training completed on-time	100%	100%	100%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Amount of SCDOR employees compared to the amount of SCDOR employees to complete mandated security training on-time	Continue to improve security governance and compliance.
Maintaining Safety, Integrity and Security	M		2.2.2		Number of employment denials resulting from security screening	NA	NA	20	Fiscal Year	SCDOR Master Performance Metric Dashboard	Amount of employees denied employment due a comprehensive pre-employment screening process to include a criminal background check, fingerprinting, and tax compliance.	Continue to improve security governance and compliance.
Maintaining Safety, Integrity and Security	M		2.2.3		Percentage of elevated user employee security training completed on-time	NA	100%	100%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Amount of SCDOR employees with administrative access authority beyond normal tax processing to processing systems compared to the amount of SCDOR employees with said access to complete mandated security training on-time	Continue to improve security governance and compliance.
Maintaining Safety, Integrity and Security	S	2.3			Utilize advanced technology tools to prevent, detect and respond to threats							
Maintaining Safety, Integrity and Security	M		2.3.1		Number of data breaches	NA	0	0	Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of data breaches	Continue to improve security governance and compliance.

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Maintaining Safety, Integrity and Security	M		2.3.2		Percent availability of taxpayer facing systems during business hours	NA	100%	99.92%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Amount of time taxpayer facing systems were available for access and use during business hours	Continue to improve security governance and compliance.
Maintaining Safety, Integrity and Security	M		2.3.3		Number of facility breaches by unauthorized people or items	0	0	0	Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of physical facility intrusions by unauthorized people or items	Continue to improve security governance and compliance.
Government and Citizens	G	3	Provide a customer-centric experience									
Government and Citizens	S	3.1	Identify and exceed customer expectations									
Government and Citizens	M		3.1.1		Number of customer feedback surveys conducted	NA	2	2	Fiscal Year	SCDOR Master Performance Metric Dashboard	Sum of the number of customer feedback surveys conducted (Independent third party assessment of SC citizens and touchpoint surveys of SCDOR customers at Taxpayer Service Centers)	Increase tax and regulatory compliance
Government and Citizens	M		3.1.2		Percentage of South Carolina citizens satisfied with the overall quality of service provided by SCDOR	90.3%	90%	90.2%	Fiscal Year	Winthrop University's Center for Public Opinion & Policy Research	Of the number of SC citizens reporting contact with SCDOR, the number of citizens neither, somewhat, or very satisfied with the overall quality of service provided by SCDOR.	Increase tax and regulatory compliance
Government and Citizens	M		3.1.3		Percentage of SCDOR customers reporting an excellent experience following a walk-in visit to SCDOR Taxpayer Service Centers	NA	New baseline	95.8%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Of the number of SCDOR customers to walk-into an SCDOR office, the number reporting an excellent customer experience.	Increase tax and regulatory compliance
Government and Citizens	S	3.2	Personalize customer interactions									
Government and Citizens	M		3.2.1		Number of Plain Language revisions to tax forms, letters, and notices	NA	NA	180	Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of forms, letters, and notices revised for clarity and consistency for SCDOR customers	Increase tax and regulatory compliance
Government and Citizens	S	3.3	Enhance "self service" options									
Government and Citizens	M		3.3.1		Increase in MyDORWAY taxpayer accounts	NA	NA	38%	Fiscal Year	DORWAY, Tax Processing System	Increase in the number of MyDORWAY taxpayer accounts year over year	Increase tax and regulatory compliance

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		Goal	Strategy	Measure		Base	Target	Actual				
Government and Citizens	M		3.3.2		Increase in SCDOR's website traffic	22%	NA	13%	Fiscal Year	Google Analytics	Increase in the number of visitors to SCDOR website year over year	Increase tax and regulatory compliance
Government and Citizens	M		3.3.3		Number of tax returns and processes redesigned in MyDORWAY for mobile use	NA	NA	24	Fiscal Year	DORWAY, Tax Processing System	Number of tax returns, forms, and applications converted to support a mobile experience	Increase tax and regulatory compliance
Education, Training, and Human Development	G	4			Engage and empower employees							
Education, Training, and Human Development	S	4.1			Build a community of collaboration and open dialogue							
Education, Training, and Human Development	M		4.1.1		Participation in the FY19 SCDOR Workforce Engagement Survey	47%	NA	82%	Fiscal Year	FY19 SCDOR Workforce Engagement Survey	Total number of SCDOR's workforce compared to the number of SCDOR's workforce who participated in the Workforce Engagement Survey	Employee satisfaction, retention, and productivity
Education, Training, and Human Development	M		4.1.2		Workforce satisfaction with SCDOR's IT services	NA	New baseline	3.8	Fiscal Year	FY19 SCDOR Workforce Engagement Survey	On a scale from one to five with one being "strongly dissatisfied" and five being "strongly satisfied", the average score of responses	Employee satisfaction, retention, and productivity
Education, Training, and Human Development	M		4.1.3		Workforce satisfaction with SCDOR's SharePoint team collaboration sites	NA	New baseline	3.8	Fiscal Year	FY19 SCDOR Workforce Engagement Survey	On a scale from one to five with one being "strongly dissatisfied" and five being "strongly satisfied", the average score of responses	Employee satisfaction, retention, and productivity
Education, Training, and Human Development	S	4.2			Connect employee's value to the mission							
Education, Training, and Human Development	M		4.2.1		Percent of SCDOR's workforce strategically aligned	NA	New baseline	69%	Fiscal Year	FY19 SCDOR Workforce Engagement Survey	Percent of the workforce strategically aligned	Employee satisfaction, retention, and productivity
Education, Training, and Human Development	M		4.2.2		Percent complete to partner with an expert strategic workforce planner by June 30, 2019	NA	100%	100%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of the project complete by June 2019	Employee satisfaction, retention, and productivity
Education, Training, and Human Development	S	4.3			Encourage self improvement							
Education, Training, and Human Development	M		4.3.1		Percent complete to centralize the management of all SCDOR hosted community outreach events by June 30, 2019	NA	100%	100%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of the project complete by June 2019	Employee satisfaction, retention, and productivity
Education, Training, and Human Development	M		4.3.2		Workforce satisfaction with SCDOR's self-improvement opportunities	NA	New baseline	3.8	Fiscal Year	FY19 SCDOR Workforce Engagement Survey	On a scale from one to five with one being "strongly dissatisfied" and five being "strongly satisfied", the average score of responses	Employee satisfaction, retention, and productivity

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		Goal	Strategy	Measure		Base	Target	Actual				
Education, Training, and Human Development	M		4.3.3		Percent workforce participation in SCDOR hosted wellness week event	NA	NA	62%	Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of employees compared to the number of employees participating in wellness week events across all SCDOR offices	Employee satisfaction, retention, and productivity

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		Goal	Strategy	Measure		Base	Target	Actual				
Government and Citizens	G	1			Increase tax and regulatory compliance							
Government and Citizens	S	1.1			Educate taxpayers through clear and consistent tax and regulatory guidance							
Government and Citizens	M		1.1.1	Number of advisory opinions issued based on changes in laws, regulations, court decisions, tax administrative changes, and/or taxpayer practices	40	NA		Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of advisory opinions issued to include Revenue Rulings, Revenue Procedures, Private Letter Rulings and Information Letters	Increase tax and regulatory compliance	
Government and Citizens	M		1.1.2	Percent complete to identify forms, letters and notices requiring Plain Language revisions by June 30, 2020	NA	100%		Fiscal Year	DORWAY, Tax Processing System	Percent of project complete by June 2020	Increase tax and regulatory compliance	
Government and Citizens	M		1.1.3	Percent complete to revise identified forms, letters and notices requiring Plain Language updates by June 30, 2020	NA	33%		Fiscal Year	DORWAY, Tax Processing System	Percent of project complete by June 2020	Increase tax and regulatory compliance	
Government and Citizens	S	1.2			Provide a simple compliance process for all taxpayers							
Government and Citizens	M		1.2.1	Number of tax returns, forms, and applications converted to support a mobile experience on MyDORWAY	24	30		Fiscal Year	DORWAY, Tax Processing System	Number of tax returns, forms, and applications	Increase tax and regulatory compliance	
Government and Citizens	M		1.2.2	Percent of returns, licenses, applications filed electronically	86.80%	88%		Fiscal Year	DORWAY, Tax Processing System	Number of total returns filed compared to the number of returns filed electronically	Increase tax and regulatory compliance	
Government and Citizens	M		1.2.3	Percent of returns, licenses, application paid electronically	88.70%	90%		Fiscal Year	DORWAY, Tax Processing System	Number of total payments compared to the number of payments made electronically	Increase tax and regulatory compliance	
Government and Citizens	M		1.2.4	Percent complete to centralize all Alcohol Beverage Licensing (ABL) administration to the ABL Department by June 30, 2020	NA	50%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Successful transition of ABL administration from taxpayer service centers to the ABL Department	Increase tax and regulatory compliance	
Government and Citizens	S	1.3			Establish initiatives to reduce the number of non-compliant taxpayers							
Government and Citizens	M		1.3.1	Number of audit assessments issued to noncompliant taxpayers	69,998	NA		Fiscal Year	SCDOR Master Performance Metric Dashboard	Sum of the number of Individual Income tax reviews and field tax audits resulting in tax assessments	Increase tax and regulatory compliance	
Government and Citizens	M		1.3.2	Number of "high balance" tax debts reviewed and pursued through SCDOR's special collection team	300	NA		Fiscal Year	DORWAY, Tax Processing System	Number of "high balance" tax debts (DOR collection cases, business entity or individual, with the most outstanding debt in dollars due) reviewed and pursued for recovery of unpaid liability	Increase tax and regulatory compliance	

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Government and Citizens	M		1.3.3		Amount of dollars in cleared receivables as a result of the "high balance" tax debts reviewed and pursued through SCDOR's special collection team	\$2.3 M	NA		Fiscal Year	DORWAY, Tax Processing System	Dollars in cleared receivables as a result of the "high balance" tax debts (DOR collection cases, business entity or individual, with the most outstanding debt in dollars due) reviewed and pursued for recovery of unpaid liability	Increase tax and regulatory compliance
Maintaining Safety, Integrity and Security	G	2			Ensure a secure environment							
Maintaining Safety, Integrity and Security	S	2.1			Ensure workforce security through training and skill development							
Maintaining Safety, Integrity and Security	M		2.1.1		Percent complete to conduct situational awareness classes for all active Collection and Audit personnel who have direct interaction with taxpayers by June 2020	NA	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of project complete by June 2020	Continue to improve security governance and compliance
Maintaining Safety, Integrity and Security	M		2.1.2		Percent complete to conduct nine workforce safety training drills by June 2020	NA	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of project complete by June 2020	Continue to improve security governance and compliance
Maintaining Safety, Integrity and Security	M		2.1.3		Percent complete to recertify 100% of SCDOR's workforce in Information Security and Privacy Standards by October 2019	98%	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of project complete by June 2020	Continue to improve security governance and compliance
Maintaining Safety, Integrity and Security	S	2.2			Detect and prevent all privacy, cybersecurity, and physical security events by maintaining a strong governance of security processes							
Maintaining Safety, Integrity and Security	M		2.2.1		Achieve a security compliance level of: 1) no critical findings, 2) 90% technical compliance as reported by an IRS inspection conducted in November 2019	1 82%	0 90%		2017 - 2019	3-year IRS Safeguards Security Assessment conducted in November 2019	IRS Inspection	Continue to improve security governance and compliance
Maintaining Safety, Integrity and Security	M		2.2.2		Percent complete to revise data privacy policies and procedures to incorporate modern best practices, South Carolina Department of Administration guidance, and new IRS requirements by March 2020	NA	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of project complete by June 2020	Continue to improve security governance and compliance
Maintaining Safety, Integrity and Security	M		2.2.3		Percent complete to extend security policies/standards to include the use of cloud services for administrative functions that do not involve data with a 'restricted' privacy classification	NA	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of project complete by June 2020	Continue to improve security governance and compliance
Maintaining Safety, Integrity and Security	S	2.3			Detect and prevent physical intrusions, data breaches, website defacements, and malicious system outages by utilizing advanced technology tools							
Maintaining Safety, Integrity and Security	M		2.3.1		Percent complete to implement 10 security technology projects reported to the South Carolina Department of Administration	NA	100%		Fiscal Year	SCDOR's FY20 Information Technology Strategic Plan	Percent of project complete by June 2020	Continue to improve security governance and compliance
Maintaining Safety, Integrity and Security	M		2.3.2		Number of data breaches	0	0		Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of data breaches	Continue to improve security governance and compliance
Maintaining Safety, Integrity and Security	M		2.3.3		Number of facility breaches by unauthorized people or items	0	0		Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of physical facility intrusions by unauthorized people or items	Continue to improve security governance and compliance
Government and Citizens	G	3			Provide a customer-centric experience							

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		Goal	Strategy	Measure		Base	Target	Actual				
Government and Citizens	S	3.1			Develop & implement agency-wide standards to improve the quality of customer service							
Government and Citizens	M			3.1.1	Percent complete to identify and develop customer service standards by April 30, 2020	NA	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of project complete by June 2020	Increase tax and regulatory compliance
Government and Citizens	M			3.1.2	Percent complete to develop an agency roll-out and employee engagement plan for new customer service standards by June 30, 2020	NA	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of project complete by June 2020	Increase tax and regulatory compliance
Government and Citizens	M			3.1.3	Percent complete to conduct an agency roll-out and employee engagement plan for new customer service standards by June 30, 2020	NA	50%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of project complete by June 2020	Increase tax and regulatory compliance
Government and Citizens	S	3.2			Gather customer feedback and measure customer satisfaction							
Government and Citizens	M			3.2.1	Maintain a 90% satisfaction with the overall quality of service provided to customers as reported by an independent, third party assessment by June 30, 2020	90.2%	90.2%		Fiscal Year	Winthrop University's Center for Public Opinion & Policy Research Annual Survey	Of the number of SC citizens reporting contact with SCDOR, the number of citizens indicating neither, somewhat, or very satisfied with the overall quality of service provided by SCDOR	Increase tax and regulatory compliance
Government and Citizens	M			3.2.2	Percent complete to implement a new tracking system to identify and analyze the reason and frequency of customer interactions in SCDOR's call center and taxpayer assistant offices by June 30, 2020	NA	100%		Fiscal Year	Visit Manager	Percent of project complete by June 2020	Increase tax and regulatory compliance
Government and Citizens	M			3.2.3	Number of process improvements identified as a result of analyzing reasons and frequency of customer interactions	NA	NA		Fiscal Year	SCDOR Master Performance Metric Dashboard	Number of process improvements identified for implementation as a result of analyzing reasons and frequency of customer interactions	Increase tax and regulatory compliance
Education, Training, and Human Development	G	4			Engage and empower employees							
Education, Training, and Human Development	S	4.1			Recruit the right people for the right careers at SCDOR							
Education, Training, and Human Development	M			4.1.1	Percent complete to build performance models required to launch a pilot Candidate Assessment Tool by June 30, 2020	NA	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Amount of hire actions in compliance with SCDOR's new vacancy-to-hire process compared to all hire actions	Employee satisfaction, retention, and productivity
Education, Training, and Human Development	M			4.1.2	Percent complete of establishing criteria to assess Core Functions by January 31, 2020	NA	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of project complete by June 2020	Employee satisfaction, retention, and productivity
Education, Training, and Human Development	M			4.1.3	Percent of hire actions compliant with new comprehensive vacancy-to-hire recruitment process by June 30, 2020	NA	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of project complete by June 2020	Employee satisfaction, retention, and productivity
Education, Training, and Human Development	S	4.2			Equip employees with essential skills, competencies and resources to succeed in their careers							
Education, Training, and Human Development	M			4.2.1	Percent complete in delivering 8 Leadership Development Courses for all managers and supervisors by June 30, 2020	NA	90%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of project complete by June 2020	Employee satisfaction, retention, and productivity

Agency Name: DEPARTMENT OF REVENUE

Fiscal Year 2018-2019
Accountability Report

Agency Code: R440 Section: 109

Strategic Planning and Performance Measurement Template

Statewide Enterprise Strategic Objective	Type	Item #			Description	2019-20			Time Applicable	Data Source and Availability	Calculation Method	Meaningful Use of Measure
		Goal	Strategy	Measure		Base	Target	Actual				
Education, Training, and Human Development	M			4.2.2	Percent complete to incorporate newly defined SCDOR Competencies and Behaviors into annual evaluations and EPMS forms and procedures by June 30, 2020	NA	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of project complete by June 2020	Employee satisfaction, retention, and productivity
Education, Training, and Human Development	M			4.2.3	Average percent employee participation in each SCDOR's Wellness and Community Outreach events	NA	50%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Average amount of employees to participate in each Wellness and Community Outreach event compared to all employees	Employee satisfaction, retention, and productivity
Education, Training, and Human Development	S			4.3	Allocate financial resources to meet the needs of a developing workforce							
Education, Training, and Human Development	M			4.3.1	Percent complete to evaluate cost of FY20 strategic initiatives based on hard dollars, timeline, and people by October 30, 2019	NA	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of project complete by June 2020	Employee satisfaction, retention, and productivity
Education, Training, and Human Development	M			4.3.2	Percent complete to define and implement a succession planning process for all core functions and critical positions by June 30, 2020	NA	100%		Fiscal Year	SCDOR Master Performance Metric Dashboard	Percent of project complete by June 2020	Employee satisfaction, retention, and productivity

Agency Name: DEPARTMENT OF REVENUE

Fiscal Year 2018-2019
Accountability Report

Agency Code: R440 Section: 109

Program Template

Program/Title	Purpose	FY 2018-19 Expenditures (Actual)				FY 2019-20 Expenditures (Projected)				Associated Measure(s)
		General	Other	Federal	TOTAL	General	Other	Federal	TOTAL	
I. Administrative and Program Support	Internal Audit, Security, and Communications and Strategic Initiatives	\$ 4,175,937	\$ 1,114,817	\$ -	\$ 5,290,753	\$ 3,200,000	\$ 800,000	\$ -	\$ 4,000,000	1.1.1. 1.1.2, 1.1.3, 1.2.1, 1.2.2, 3.1.1, 3.1.2, 3.2.1, 3.3.1, 3.3.2, 3.3.1, 4.1.1
II. A. Programs and Services. Support Services	Administrative Services, Procurement and Information Technology	\$ 10,588,931	\$ 24,755,761	\$ -	\$ 35,344,692	\$ 9,000,000	\$ 23,102,509	\$ -	\$ 32,102,509	1.1.1. 1.1.2, 1.1.3, 1.2.1, 1.2.2, 2.1.1, 2.1.2, 2.1.3, 2.2.1, 2.2.2, 2.2.3, 2.3.1, 2.3.2, 4.1.1, 4.1.2, 4.1.3, 4.2.1, 4.2.2, 4.3.1, 4.3.2, 4.3.3
II. B. Program and Services. Revenue and Regulatory	Field Operations, Taxpayer and Business Services, Government Services, and Litigation and Appeals	\$ 23,876,331	\$ 7,081,218	\$ -	\$ 30,957,548	\$ 23,200,000	\$ 8,000,000	\$ -	\$ 31,200,000	1.1.1. 1.1.2, 1.1.3, 1.2.1, 1.2.2, 1.3.1, 1.3.2, 1.3.3, 2.1.2, 2.1.3, 2.3.3, 3.1.1, 3.1.2, 3.1.3, 3.2.1, 3.3.1, 3.3.1
II. C. Programs and Services. Legal, Policy and Legislation	Policy and General Counsel	\$ 1,056,296	\$ 8,477	\$ -	\$ 1,064,773	\$ 800,000	\$ 10,000	\$ -	\$ 810,000	1.1.1. 1.1.2, 1.1.3
III. Employee Benefits	Employer share of fringe benefits paid on agency employee salaries.	\$ 12,727,713	\$ 1,158,604	\$ -	\$ 13,886,317	\$ 13,819,182	\$ 1,276,296	\$ -	\$ 15,095,478	All Metrics

Agency Name: DEPARTMENT OF REVENUE

Fiscal Year 2018-2019

Accountability Report

Agency Code: R440 Section: 109

Legal Standards Template

Item #	Law Number	Jurisdiction	Type of Law	Topics (added by agency)	Statutory Requirement and/or Authority Granted	Does this law specify who your agency must or may serve? (Y/N)	Does the law specify a product or service your agency must or may provide?	If yes, what type of service or product?	If other service or product, please specify what service or product.
1	1-30-95	State	Statute	Administration of Government	SCDOR is governed by an Agency Director who is appointed by the Governor. There are no service limits for an Agency Director. The Agency Director may be removed by the Governor as provided in 1-3-240(B).	No	No - Does not relate directly to any agency deliverables		
2	3-11-400(C)(3)(b)(i)	State	Statute	U.S. government, Agreements and Regulations	SCDOR must develop the form and format to report the average daily percentage of winnings to losses by gambling vessels. SCDOR must perform an annual audit to verify the accuracy of the reports.	Yes	Yes	Report our agency must/may provide	Regulate Reporting of Taxpayers
3	3-11-400(C)(3)(b)(iii)	State	Statute	U.S. government, Agreements and Regulations	SCDOR must make the information reported from gambling vessels available on a quarterly basis to: the county or municipality from which the gambling vessel originates, the general public, the Governor, President Pro Tempore of the Senate and the Speaker of the House.	Yes	Yes	Report our agency must/may provide	Support State Government
4	4-10-90(A)	State	Statute	Counties	SCDOR shall administer and collect the local sales and use tax in the manner that statewide sales and use taxes are collected and administered. (Local Option Sales Tax)	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
5	4-10-90(B)	State	Statute	Counties	All revenues collected must be remitted to the State Treasurer to be credited to a Local Sales and Use Tax Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
6	4-10-90(C)	State	Statute	Counties	SCDOR shall furnish data to the State Treasurer and to the governing bodies of the counties and municipalities receiving revenues for the purpose of calculating distributions and estimating revenues. The information which may be supplied to counties and municipalities includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers. (Local Option Sales Tax)	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
7	4-10-350(A)	State	Statute	Counties	SCDOR must administer and collect the Capital Project Sales Tax in the same manner that other sales and use taxes are collected.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
8	4-10-360	State	Statute	Counties	SCDOR shall deposit with the State Treasurer all collections to be credited to a separate account.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
9	4-10-370	State	Statute	Counties	SCDOR shall furnish data to the State Treasurer and to county treasurers receiving revenues for the purpose of calculating distributions and estimating revenues (Capital Project Sales Tax).	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
10	4-10-440	State	Statute	Counties	SCDOR shall remit collections from the Education Capital Improvement tax to the State Treasurer	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
11	4-10-450	State	Statute	Counties	SCDOR shall furnish data to the State Treasurer and to a school district and others receiving tax revenues pursuant to this article for the purpose of calculating distributions and estimating revenues. (Education Capital Improvement Sales Tax)	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
12	4-10-580(A)	State	Statute	Counties	SCDOR must administer and collect local sales tax in the same manner that other sales taxes are collected.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
13	4-10-770	State	Statute	Counties	SCDOR must administer and collect the local option sales and use tax for local property tax credits, if imposed by a county, in the same manner that other sales and use taxes are collected.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
14	4-10-930	State	Statute	Counties	SCDOR shall accept for filing a certified copy of an ordinance or referendum results reducing or repealing the Local Option Tourism Development fee.	No	Yes	Other service or product our agency must/may provide	Support to Local Governments
15	4-10-940	State	Statute	Counties	SCDOR can retain a fee for administering the Tourism Development fee.	No	No - Does not relate directly to any agency deliverables		
16	4-10-940 (B)	State	Statute	Counties	SCDOR must administer and collect the Tourism Development Fee in the same manner as the Sales and Use Tax.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
17	4-10-940 (E)	State	Statute	Counties	SCDOR shall deposit collected fees with the State Treasurer	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
18	4-10-960	State	Statute	Counties	SCDOR shall furnish data to the State Treasurer and to the municipal treasurers receiving revenues for the purpose of calculating distributions and estimating revenues.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments

19	4-12-30(B)(3)	State	Statute	Counties	SCDOR shall designate by December thirty first of each year the counties qualifying for the reduced fee-in-lieu threshold requirement.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
20	4-12-30(D)(2)(a)(i)	State	Statute	Counties	In certain special instances, SCDOR must determine the value of property subject to the fee-in-lieu of taxes.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
21	4-12-30 (O)(8)	State	Statute	Counties	SCDOR shall develop applicable forms and procedures for handling and processing extension requests.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
22	4-29-67(D)(2)(a)(iii)	State	Statute	Counties	SCDOR must determine a fair market value estimate of the value of the property using the procedure in the statute and must determine the value of real property subject to the fee under certain conditions. In certain special instances.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
23	4-29-67 (S)(7)	State	Statute	Counties	SCDOR shall develop applicable forms and procedures for handling and processing fee-in-lieu extension requests.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
24	4-37-30 (A)(8)	State	Statute	Counties	The Local Option Transportation tax levied pursuant to this section must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
25	4-37-30 (A)(16)	State	Statute	Counties	SCDOR shall furnish data to the State Treasurer and to the counties receiving revenues for the purpose of calculating distributions and estimating revenues.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
26	6-1-85 (A)	State	Statute	Local Government - Provisions Applicable to Special Purpose Districts and Other Political Subdivisions	SCDOR shall provide assessed values and fair market values of properties collected in accordance with 59-20-20 to the Office of Research and Statistics of the Revenue and Fiscal Affairs Office.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
27	6-1-810	State	Statute	Local Government - Provisions Applicable to Special Purpose Districts and Other Political Subdivisions	SCDOR shall share data helpful to both the department and the implementing jurisdiction regarding the enforcement of accommodation tax laws (Fairness in Lodging Acts).	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
28	6-1-825	State	Statute	Local Government - Provisions Applicable to Special Purpose Districts and Other Political Subdivisions	SCDOR shall identify websites containing 'rent by owner' vacation rental opportunities and request them to post a statement on the website that the owner of South Carolina rental properties is required to be licensed and to collect applicable local and state fees and taxes	Yes	Yes	Other service or product our agency must/may provide	Regulate Reporting of Taxpayers
29	11-9-820 (A)(1)(d)	State	Statute	Public Finance	The Director of SCDOR shall serve as an ex officio member with no voting rights on the Board of Economic Advisors(BEA), a division of the Revenue and Fiscal Affairs Office.	Yes	Yes	Board, commission, or committee on which someone from our agency must/may serve	Serve on a Committee or Board
30	11-9-820 (D)	State	Statute	Public Finance	SCDOR must provide to the Board of Economic Advisors by November tenth a report of the amount of tax credits claimed and magnetic tapes containing data from all state individual and corporate income tax filings from the previous year.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
31	11-9-825	State	Statute	Public Finance	The BEA must be supplemented by one professional from the staff of SCDOR.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
32	11-11-10	State	Statute	Public Finance	SCDOR shall furnish information as requested from the Executive Budget Office and Fiscal Affairs Office, and shall be present at all hearings before the committees having charge of the appropriations in the Senate and the House.	Yes	Yes	Other service or product our agency must/may provide	
33	11-11-156 (5)(b)	State	Statute	Public Finance	SCDOR must reimburse the county treasurer for Homestead Exemption credits of each school district in the county.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
34	11-44-70 (A)	State	Statute	Public Finance	SCDOR shall provide for the manner in which the angel investor application is to be submitted and shall review the application and tentatively approve the application upon determining that it meets the requirements of this chapter.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
35	11-44-70 (B)	State	Statute	Public Finance	SCDOR shall provide tentative approval of the application by the date provided in subsection (C).	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
36	11-44-70 (C)	State	Statute	Public Finance	SCDOR shall notify each qualified investor of the tax credits tentatively approved and allocated to the qualified investor by January thirty first of the year after the application was submitted. If the credit amounts on applications filed with SCDOR exceed the maximum aggregate limit of tax credits, then the tax credit must be allocated among the angel investors who filed a timely application on a pro rata basis, based upon the amounts otherwise allowed by this chapter.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
37	11-44-70(D)	State	Statute	Public Finance	SCDOR shall report by March thirty first each year to the House Ways and Means Committee, the Senate Finance Committee, and the Governor, by county, the number of angel investor tax credit applications SCDOR has received, the number of applications approved and the tax credits approved. The report must be available in a conspicuous place on SCDOR's website.	Yes	Yes	Report our agency must/may provide	Provide a Report
38	11-47-20(j)	State	Statute	Public Finance	SCDOR shall ascertain the amount of State excise tax paid on cigarettes sold within South Carolina.	Yes	Yes	Other service or product our agency must/may provide	Evaluate and Adjust Tax Rates

39	12-2-5	State	Statute	Taxation	SCDOR is governed by an Agency Director who is appointed by the Governor. There are no service limits for an Agency Director. The Agency Director may be removed by the Governor as provided in 1-3-240(B).	No	No - Does not relate directly to any agency deliverables		
40	12-4-10	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR must administer and enforce SC revenue laws, licensing and regulation of alcoholic liquors, beer and wine, and assess penalties for violations, and other laws specifically assigned.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
41	12-4-310(1)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall hold meetings, as considered necessary.	No	No - Does not relate directly to any agency deliverables		
42	12-4-310(2)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall formulate and recommend legislation to enhance uniformity, enforcement, and administration of the tax laws, and secure just taxation and improvements in the system of taxation.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
43	12-4-310(3)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall consult and confer with the Governor upon the subject of taxation, the administration of the laws, and the progress of the work of the department, and furnish the Governor reports, assistance, and information he may require.	Yes	Yes	Other service or product our agency must/may provide	Establish Partnerships to Promote Tax Compliance and Simplify Tax Administration
44	12-4-310(4)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall prepare and publish, annually, statistics reasonably available with respect to the operation of the department, including amounts collected, and other facts it considers pertinent and valuable.	Yes	Yes	Report our agency must/may provide	Provide a Report
45	12-4-310(5)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall make available to the authorities of a political subdivision information reported to SCDOR pursuant to the requirements of Chapter 36 of this title of businesses licensed under Section 12-36-510 in the requesting political subdivision.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
46	12-4-310(6)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall hire all necessary personnel, including officers, agents, deputies, experts, and assistants, and assign to them duties and powers as the department prescribes.	No	No - Does not relate directly to any agency deliverables		
47	12-4-310(7)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall require those of its officers, agents, and employees it designates to give bond for the honest performance of their duties in the sum and with the sureties it determines; and all premiums on the bonds must be paid by the department	No	No - Does not relate directly to any agency deliverables		
48	12-4-310(8)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall pay travel expenses, purchase, or lease all necessary facilities, equipment, books, periodicals, and supplies for the performance of its duties	No	No - Does not relate directly to any agency deliverables		
49	12-4-310(9)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall exercise and perform other powers and duties as granted to it or imposed upon it by law	No	No - Does not relate directly to any agency deliverables		
50	12-4-310(10)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall make gross receipts or net taxable sales figures reported to SCDOR available to municipalities or counties levying a tax based on gross receipts or net taxable sales.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
51	12-4-310(11)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall provide data and assistance to municipalities and counties in which Article 8, Chapter 1, Title 6, the Fairness in Lodging Act, is implemented.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
52	12-4-360	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall verify, when requested by the Retirement Systems of the Public Employee Benefit Authority, information on individual income tax returns to assist the retirement systems in ascertaining if an individual receiving disability benefits has gainful employment for which he is receiving compensation.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
53	12-4-375	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR can retain and expend the first one hundred fifty thousand dollars from bankruptcy operations to defray administrative cost	No	No - Does not relate directly to any agency deliverables		
54	12-4-377	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR must maintain adequate records accounting for the receipt of funds from the sale of confiscated alcoholic beverages. This revenue shall be deposited to the General Fund after deducting costs.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund

55	12-4-380	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall report to the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee, within thirty days of final settlement, the details of all tax liabilities reduced by order of the director.	Yes	Yes	Report our agency must/may provide	Provide a Report
56	12-4-385	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall notify the appropriate licensing division of the Department of Labor, Licensing and Regulation when a change in policy is proposed concerning a particular industry group.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders
57	12-4-387	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall use available personnel to conduct audits involving all taxes to help promote voluntary compliance and collect revenues for the general fund.	Yes	Yes	Other service or product our agency must/may provide	Perform Audit Functions and Compliance Inspections to Promote Tax Compliance
58	12-4-388	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR may charge participants in taxpayer education workshops a fee to cover direct costs.	No	No - Does not relate directly to any agency deliverables		
59	12-4-390 (A)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR can collect fees to recover the cost of the production, purchase, handling and mailing of documents, publications, records and data sets.	No	No - Does not relate directly to any agency deliverables		
60	12-4-390 (C)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR is required to pay for annual costs to maintain a legislatively mandated requirement (license or professional designation) for employment by SCDOR.	No	No - Does not relate directly to any agency deliverables		
61	12-4-510(2)	State	Statute	The South Carolina Department of Revenue, Department Organization	In order to administer effectively the equitable assessment of property for taxation, SCDOR shall make the levy upon the assessed value of property subject to tax necessary to raise the annual appropriations made by the General Assembly as it relates to private carlines and flight equipment.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
62	12-4-520(1)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall call meetings of all county assessors, to provide instruction as to the law governing the assessment and taxation of all classes of property. SCDOR shall formulate and prescribe rules to govern assessors and county boards of tax appeals in the discharge of their duties.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
63	12-4-520(2)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall confer with, advise, and direct assessors and county boards of tax appeals as to their duties.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
64	12-4-520(5)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall require county auditors to place upon the assessment rolls omitted property that may have escaped taxation in the current or previous years.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
65	12-4-540(A)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR has sole responsibility for the appraisal, assessment, and equalization of the taxable values of corporate headquarters, corporate office facilities, and distribution facilities and of the real and personal property owned by or leased by manufacturing, railway, private carline, airline, water, heat, light and power, telephone, cable television, sewer, pipeline, and mining businesses in the conduct of their business. SCDOR has sole responsibility for the appraisal, assessment, and equalization of the taxable values of the personal property of merchants.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
66	12-4-540(D)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall assess all real and personal property, leased or used, to the owner, except as otherwise provided.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
67	12-4-550(1)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall require municipal, county, and other public officers to report information as to the assessment of property, collection of taxes, receipts from licenses and other sources, and information necessary in the work of SCDOR.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
68	12-4-550(2)	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall require all persons to furnish information concerning their capital, bonded or other debts, current assets and liabilities, value of property, earnings, operating and other expenses, taxes, and other facts necessary for SCDOR to ascertain the value and relative tax burden borne by all kinds of property.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
69	12-4-560	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall prepare appropriate manuals, guides, and other aids for the equitable assessment of all properties and prepare suitable forms for an adequate listing and description of property by groups and classes.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax

70	12-4-580	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR charges a fee to governmental entities for collecting outstanding liabilities on their behalf.	No	No - Does not relate directly to any agency deliverables		
71	12-4-710	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall determine if any property qualifies for exemption from local property taxes under Section 12-37-220, except for the exemption provided by 12-37-220(A)(9) in accordance with the Constitution and general laws. This determination must be made on an annual basis and the appropriate county official advised by SCDOR by June first of each year.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
72	12-4-730	State	Statute	The South Carolina Department of Revenue, Department Organization	SCDOR shall certify a property tax exemption on real and personal property to the auditor's office in the county for those approved.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
73	12-6			South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	SCDOR must collect and remit individual income tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
74	12-6-20	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	SCDOR shall administer and enforce the taxes imposed by Chapter 6. SCDOR shall make and publish rules and regulations necessary to enforce this chapter.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
75	12-6-520	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	Annually by December fifteen, SCDOR shall adjust the income tax brackets in the same manner as the Internal Revenue Code 1(f), but limited to one-half the adjustment of IRC Section 1(f) and limit the adjustment to four percent a year and round off to the nearest ten dollars. Inflation adjustments must be made cumulatively to the income tax brackets.	Yes	Yes	Other service or product our agency must/may provide	Evaluate and Adjust Tax Rates
76	12-6-530	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	SCDOR must collect and remit corporate income tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
77	12-6-1140(10)(d)	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	SCDOR must approve forms by which certifications must be filed by members of the State Guard and other officers eligible for a deduction.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees

78	12-6-3360 (B)	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	SCDOR shall rank and designate the state's counties for purposes of the jobs tax credit.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
79	12-6-3360(I)	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	The appropriate agency involved with the jobs tax credit shall determine if qualifying net increases or decreases have occurred related to jobs.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
80	12-6-3360 (J)	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	The appropriate agency shall prescribe certification procedures to ensure taxpayers can claim credits in future years even if a particular county's classification is changed.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
81	12-6-3367 (D)	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	SCDOR shall prescribe certification procedures to ensure taxpayers may qualify for a corporate tax moratorium in future years even if a particular county is removed from the list of qualifying counties.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
82	12-6-3375(B)(2)	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	SCDOR must prescribe the manner in which a taxpayer shall claim a credit for increasing its port cargo volume.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
83	12-6-3381	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	SCDOR must prescribe a form in order to claim the tax credit for costs associated with a premarital preparation course.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees

84	12-6-3588	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	SCDOR shall determine the proof necessary to meet the requirements of the Clean Energy Tax Incentive Credit. SCDOR must certify the qualifying expenditures for the credit. SCDOR must consult with the Department of Commerce, the State Energy Office or any other agency on standards for certification	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
85	12-6-3620(E)	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	SCDOR shall consult with the State Energy Office or any other appropriate state and federal officials on standards for certification. SCDOR must notify the taxpayer that it qualifies for the biomass resource credit.	Yes	Yes	Other service or product our agency must/may provide	Establish Partnerships to Promote Tax Compliance and Simplify Tax Administration
86	12-6-3622(B)	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	The fire sprinkler system credit is claimed on a form developed by SCDOR.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
87	12-6-3780(A)(1)	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	SCDOR must prescribe the manner in which to claim the credit.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
88	12-6-3780 (B)(2)	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	If the preventative maintenance refundable income tax credit claimed in a tax year is less than the amounts transferred to SCDOR, then the excess shall revert back from SCDOR to the Department of Transportation.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
89	12-6-3800(F)	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	The Department shall report by March 31st of each year the number of taxpayers claiming the clinical rotations credit, the total amount of credits allowed and the number of hours that the recipient taxpayers served as preceptors to Senate Finance, Ways and Means and the Governor. The report must distinguish between physicians, advanced practice registered nurses and physicians assistants.	Yes	Yes	Report our agency must/may provide	Provide a Report

90	12-6-3910 (A)	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	SCDOR must prescribe forms for estimated taxes.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
91	12-6-5060(B)	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	SCDOR must put a check off list on all individual income tax returns. The instructions to the income tax form must contain a description of the purposes for which the funds were established and the use of the monies from the income tax contributions.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
92	12-6-5060(C)	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	SCDOR shall determine and report at least annually to the appropriate agency administering the fund the amount of contributions. SCDOR shall transfer the appropriate amount to each fund at the earliest possible time. The incremental cost of collection must be retained by SCDOR.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
93	12-6-5590(E)	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	SCDOR shall examine the substance and donative intent, rather than merely the form, of contributions qualifying as a qualified conservation contribution.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
94	12-8	State	Statute	Income Tax Withholding: SCDOR's administrative responsibilities	SCDOR must collect and remit revenue from withholding tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
95	12-8-520 (A)	State	Statute	Income Tax Withholding: SCDOR's administrative responsibilities	Employers withhold based on tables and rules promulgated by SCDOR.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
96	12-8-590 (A)	State	Statute	Income Tax Withholding: SCDOR's administrative responsibilities	SCDOR is to prescribe forms and provide for the manner in which withholding is to be conducted for distributions to non-resident shareholders of corporations and non-resident partners of partnerships.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
97	12-8-1530 (A)	State	Statute	Income Tax Withholding: SCDOR's administrative responsibilities	SCDOR is required to develop quarterly withholding returns.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
98	12-10-80(A)(11)	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund	SCDOR shall audit each qualifying business with claims in excess of ten thousand dollars in a calendar year at least once every three years to verify proper sources and uses of the funds. SCDOR shall impose a penalty for all reports filed after June thirtieth or the approved extension date.	Yes	Yes	Other service or product our agency must/may provide	Perform Audit Functions and Compliance Inspections to Promote Tax Compliance

99	12-10-80(E)	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund	SCDOR is required to remit the appropriate amount of funds to the State Rural Infrastructure Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
100	12-10-82	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund	SCDOR must create a form for a taxpayer to make an election to assign job development credits to a designated trustee.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
101	12-10-85(A)	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund	Funds received by SCDOR for the State Rural Infrastructure Fund must be deposited in the State Rural Infrastructure Fund of the Council.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
102	12-10-88(B)	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund	SCDOR shall remit the redevelopment fees for each calendar quarter for which the Redevelopment Authority provides a timely statement with required information.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
103	12-10-95(I)(2)	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund	SCDOR must audit any business that claimed the job retraining credit every three years solely for the purpose of verifying proper sources and uses of the credit.	Yes	Yes	Other service or product our agency must/may provide	Perform Audit Functions and Compliance Inspections to Promote Tax Compliance
104	12-10-100(B)	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund	SCDOR may retain a portion of the Revitalization Zone/Enterprise Zone fee to defray cost of administration.	No	No - Does not relate directly to any agency deliverables		
105	12-10-105	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund	SCDOR may charge an annual fee to qualifying businesses that claim the job development tax credit to defray administrative cost.	No	No - Does not relate directly to any agency deliverables		
106	12-11	State	Statute		SCDOR must collect and remit the bank tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
107	12-13	State	Statute	Taxation. Income Tax on Buildings and Loan Association	SCDOR must collect and remit the savings and loan association tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
108	12-20	State	Statute	Corporate License Fees, SCDOR's Corporate Infrastructure Credit report due to the General Assembly.	SCDOR shall collect and remit the corporate license fee to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
109	12-20-105 (H)	State	Statute	Corporate License Fees, SCDOR's Corporate Infrastructure Credit report due to the General Assembly.	SCDOR shall report to Senate Finance, House Ways and Means and Department of Commerce the history of the license tax credit pursuant to this section.	Yes	Yes	Report our agency must/may provide	Provide a Report

110	12-21	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR must collect and remit the admission fee, the beer and wine wholesalers excise tax, bingo tax, coin operated device tax and tobacco tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
111	12-21-625(B)(1)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	Five million dollars of the revenue generated from the cigarette surtax shall be directed to the Medical University of South Carolina Hollings Cancer Center.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
112	12-21-625(B)(2)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	Five million dollars of the revenue generated shall be directed to the Smoking Prevention and Cessation Trust Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
113	12-21-625(B)(3)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	Remaining revenue shall be deposited in the South Carolina Medical Reserve Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
114	12-21-670	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall issue a license for sale of tobacco products upon receipt of application and SCDOR shall produce forms for this purpose.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
115	12-21-735 (E)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall prescribe, prepare and furnish stamps for the payment of the cigarette tax. SCDOR shall also cause to be prepared stamps that indicate that a package of cigarettes is exempt.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
116	12-21-735 (E)(2)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall designate the type of stamps to be applied.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
117	12-21-735 (E)(6)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR determines the amount of credit to be allowed for the purchase of a stamping machine and equipment.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
118	12-21-735 (H)(2)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall provide a method of purchasing stamps.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees

119	12-21-735(j)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR must report by March fifteenth of each year to Senate Finance and House Ways and Means the costs associated with the operation of the cigarette tax stamp program.	Yes	No - But relates to manner in which one or more agency deliverables is provided	Report our agency must/may provide	Provide a Report
120	12-21-1050	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall prescribe forms for the collection of the beer and wine license tax.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
121	12-21-1060	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall allow a discount of two percent to the wholesaler on the amount of tax reported monthly on timely filed returns.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
122	12-21-1120	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	Beer and wine taxes and license fees provided by this article must be paid to and collected by SCDOR and deposited to the general fund of this state.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
123	12-21-1130	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall transfer to the special school account from any unallocated funds on the last day of the month the State's portion from the sale of beer or wine.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
124	12-21-2420(16)(b)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	Revenue derived from fishing piers from admissions tax along the coast must be allocated for use by the Commercial Fisheries Division of the Department of Natural Resources.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
125	12-21-2450	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall issue licenses to operate a place of amusement upon receipt of application.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
126	12-21-2720 (E)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall collect increased fees on Class 2 coin-operated machines for purposes of funding South Carolina Law Enforcement Division (SLED) operations, and these funds are sent to SLED to offset the cost of video gaming enforcement.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
127	12-21-2742	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR must seize and confiscate any unlicensed equipment and then SCDOR must sell equipment at public auction.	No	No - But relates to manner in which one or more agency deliverables is provided	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees

128	12-21-2744	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	Owners of property seized by SCDOR may file a cash bond within five days of the seizure. Within ten days, the equipment owner must bring legal action to have seizure set aside; otherwise SCDOR must declare the bond filed forfeited.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
129	12-21-3940 (A)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall prescribe application forms for a bingo license.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
130	12-21-3940(A)(1)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR will make the determination if an organization is qualified to hold a bingo license.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
131	12-21-3950(B)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR has forty-five days to approve or reject a bingo application based on the requirements.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
132	12-21-4000 (12)(b)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	Excess proceeds tax must be remitted to SCDOR. If promoter or organization fail to remit, SCDOR shall suspend both licenses.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
133	12-21-4190(A)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall charge and retain ten cents for each dollar of face value of each bingo card sold for AA,B,D and E licenses and four cents for each dollar of face value of each bingo card for a C license. SCDOR shall charge and retain five cents for each dollar of face value for an F license.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
134	12-21-4190(B)(1)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR must make the revenue distribution back to the charity for which the bingo cards were purchased. This distribution must be made by the last day of the next month following the month the revenue was collected. These amounts must be reduced by any delinquent debts as defined in the Setoff Debt Collection Act.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
135	12-21-4190 (C)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	Revenue derived from Class F licenses shall be distributed pursuant to Section 12-21-4200.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
136	12-21-4200	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall deposit with the State Treasurer the first nine hundred forty-eight thousand dollars collected from bingo revenue in twelve equal amounts into an account called "Division on Aging Senior Citizens Centers Permanent Improvement Fund".	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity

137	12-21-4200 (1)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall deposit with the State Treasurer seven and five one-hundredths percent of bingo revenue to be credited to the account of the Division on Aging but in no case shall the amount be less than six hundred thousand dollars.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
138	12-21-4200 (3)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall deposit with the State Treasurer seventy-two and fifteen one-hundredths percent of bingo revenue to the general fund, except that the first one hundred thirty-one thousand must be transferred to the Commission on Minority Affairs.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
139	12-21-4210	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall make refunds on all returned bingo paper. If an organization ceases operation SCDOR shall accept returned paper and credit the value of returned paper.	Yes	Yes	Other service or product our agency must/may provide	Determine and Issue a Refund to a Taxpayer
140	12-21-4220	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall set the design and requirements of all bingo cards.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
141	12-21-4230	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR must set all bond amounts for all organizations, promoters, manufacturers and distributors of bingo cards.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
142	12-21-4240	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR will license all organizations, promoters, manufacturers and distributors of bingo paper. SCDOR is required to collect annual license fee of five thousand dollars for manufacturers and two thousand dollars for distributors.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
143	12-21-4270	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	Each licensee may obtain cards approved by SCDOR by making application and remitting sixteen and one-half percent of the total face value of the cards purchased. Upon receipt of tax paid SCDOR shall notify a licensed distributor to release the face value of cards requested. SCDOR is required to set forth procedures to ensure cross-checking between manufacturers and distributors and organizations.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
144	12-21-6530(A)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	If a facility qualifies under this article, one-fourth of the admissions tax generated by that facility must be paid by SCDOR to the county or municipality in which the facility is located.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
145	12-21-6540(A)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	If a facility qualifies under this article, one-fourth of the admissions tax generated by that facility must be paid by SCDOR to the special tourism infrastructure development fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity

146	12-21-6550(B)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax	SCDOR shall notify the county or municipality in writing if a certification application is approved.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
147	12-23-40	State	Statute	License Taxes on Other Businesses: SCDOR's administrative responsibility of the Electric Power Tax and Hospital Tax	SCDOR shall administer and shall collect the electric power tax.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
148	12-23-810 (C)	State	Statute	License Taxes on Other Businesses: SCDOR's administrative responsibility of the Electric Power Tax and Hospital Tax	SCDOR must notify hospitals as to the amount of hospital tax due based on calculations from the Department of Health and Human Services.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders
149	12-23-815	State	Statute	License Taxes on Other Businesses: SCDOR's administrative responsibility of the Electric Power Tax and Hospital Tax	SCDOR shall issue assessments for the tax based on information provided by the Department of Health and Environmental Control and the Office of Research and Statistics of the Revenue and Fiscal Affairs Office.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
150	12-23-820	State	Statute	License Taxes on Other Businesses: SCDOR's administrative responsibility of the Electric Power Tax and Hospital Tax	SCDOR shall administer and enforce provisions of this article. The hospital tax levied pursuant to this article must be collected in accordance with the provisions of Chapter 54 of Title 12.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
151	12-23-840	State	Statute	License Taxes on Other Businesses: SCDOR's administrative responsibility of the Electric Power Tax and Hospital Tax	Revenues derived from the Hospital Tax must be deposited in the Medicaid Expansion Fund created by Section 44-6-155.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
152	12-24	State	Statute	Deed Recording Fee: SCDOR's allocation requirements of the Deed Recording Fee.	SCDOR must collect and remit the documentary tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
153	12-24-90(B)(1)	State	Statute	Deed Recording Fee: SCDOR's allocation requirements of the Deed Recording Fee.	Allocates to the Heritage Land Trust Fund a portion of the state portion of the Deed Recording Fee collected.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
154	12-24-90(B)(2)	State	Statute	Deed Recording Fee: SCDOR's allocation requirements of the Deed Recording Fee.	Allocates to the State Housing Authority a portion of the state portion of the Deed Recording Fee collected.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
155	12-24-95	State	Statute	Deed Recording Fee: SCDOR's allocation requirements of the Deed Recording Fee.	Twenty-five cents of the one dollar thirty-cent state deed recording fee must be credited to the South Carolina Conservation Bank Trust Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
156	12-28-310 (D)	State	Statute	Motor Fuels Subject to User Fees: SCDOR administrative and allocation requirements.	SCDOR shall permanently increase the amount of the motor fuel user fee by two cents, for a total of twelve cents starting on July 1, 2017 and each July 1st thereafter until after July 1, 2022.	Yes	Yes	Other service or product our agency must/may provide	Evaluate and Adjust Tax Rates
157	12-28-970 (A)	State	Statute	Motor Fuels Subject to User Fees: SCDOR administrative and allocation requirements.	SCDOR must establish procedures regarding backup user fees related to motor fuel.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees

158	12-28-995	State	Statute	Motor Fuels Subject to User Fees: SCDOR administrative and allocation requirements.	SCDOR shall establish conditions for payment of tax on motor fuel removed from a bulk plant and imported by a tank wagon and delivered to a South Carolina destination less than twenty five miles from the border of this state.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
159	12-28-1400	State	Statute	Motor Fuels Subject to User Fees: SCDOR administrative and allocation requirements.	SCDOR must provide the manner in which information related to motor fuel user fees should be submitted and must use all of the information reported to track petroleum products.	Yes	Yes	Other service or product our agency must/may provide	Regulate Reporting of Taxpayers
160	12-28-1730(F)	State	Statute	Motor Fuels Subject to User Fees: SCDOR administrative and allocation requirements.	SCDOR shall impose a civil penalty in the amount of one thousand dollars or ten dollars for each gallon of dyed fuel used to operate a vehicle on the highways of this state.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
161	12-28-2355(C)	State	Statute	Motor Fuels Subject to User Fees: SCDOR administrative and allocation requirements.	Petroleum Inspection Fees as described in SC Code Sec. 12-28-2355 (A) are collected by SCDOR and remitted to the State Non-Federal Aid Highway Fund at Department of Transportation.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
162	12-28-2740 (A)(3)	State	Statute	Motor Fuels Subject to User Fees: SCDOR administrative and allocation requirements.	SCDOR shall collect information regarding the number of gallons of gasoline sold in each county for use in making allocations of donor funds. SCDOR shall submit the percentage of the total represented by each county to the Department of Transportation.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
163	12-28-2915(A)	State	Statute	Motor Fuels Subject to User Fees: SCDOR administrative and allocation requirements.	Twenty million dollars of the motor carrier tax must be deposited into the account for economic development as provided in Section 12-28-2910.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
164	12-28-2915(B)	State	Statute	Motor Fuels Subject to User Fees: SCDOR administrative and allocation requirements.	All revenues in excess of twenty million dollars shall be credited to the Department of Transportation.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
165	12-33	State	Statute	Alcohol Beverages License: SCDOR's administrative and allocation requirements	SCDOR must collect and remit alcoholic liquor tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
166	12-33-245(B)	State	Statute	Alcohol Beverages License: SCDOR's administrative and allocation requirements	SCDOR must deposit eleven percent of the revenue generated from the liquor by the drink excise tax with the State Treasurer to be deposited into a separate fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
167	12-33-480	State	Statute	Alcohol Beverages License: SCDOR's administrative and allocation requirements	SCDOR shall prescribe a form for the payment of taxes and must also assess and collect tax from licensed alcohol wholesalers in same manner as other taxes.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
168	12-35-40	State	Statute	The Simplified Sales and Use Tax Administration Act: SCDOR's required representative and agreement.	SCDOR must provide representative to Streamlined Sales Tax Committee.	Yes	Yes	Board, commission, or committee on which someone from our agency must/may serve	Serve on a Committee or Board
169	12-35-50	State	Statute	The Simplified Sales and Use Tax Administration Act: SCDOR's required representative and agreement.	SCDOR shall enter into the Streamlined Sales and Use Tax Agreement.	No	No - But relates to manner in which one or more agency deliverables is provided	Other service or product our agency must/may provide	Establish Partnerships to Promote Tax Compliance and Simplify Tax Administration

170	12-36	State	Statute	South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.	SCDOR must collect and remit the sales tax and retailer license fee to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
171	12-36-510(B)(3)	State	Statute	South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.	SCDOR must prescribe a form for payment of accommodations tax.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
172	12-36-540	State	Statute	South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.	SCDOR shall issue a separate license for each retail sales location.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
173	12-36-1320	State	Statute	South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.	Requires SCDOR to determine the useful life of transient construction property in order for use tax on transient construction property to be calculated.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
174	12-36-2110(A)(4)	State	Statute	South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.	Revenue resulting from the increase in the maximum sales tax must be credited to the Infrastructure Maintenance Trust Fund	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
175	12-36-2120(57)	State	Statute	South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.	SCDOR shall publish a yearly list of articles which qualify for the August sales tax holiday.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
176	12-36-2120(65)(d)	State	Statute	South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.	SCDOR shall issue an exemption certificate to the qualifying taxpayer for a sales tax exemption for computer equipment for a technology intensive facility.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
177	12-36-2120 (78)	State	Statute	South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.	SCDOR shall issue an appropriate exemption certificate to an organization which researches and tests natural hazards per the statute.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
178	12-36-2620	State	Statute	South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.	Allocates proceeds of sales tax imposed by statutes.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity

179	12-36-2630	State	Statute	South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.	Specifies Accommodations tax distributions.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
180	12-36-2630(3)	State	Statute	South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.	The proceeds of the 2% local accommodations tax, less SCDOR's actual incremental increase in the cost of administration, must be remitted quarterly to the municipality or the county in which it is collected.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
181	12-36-2660	State	Statute	South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.	SCDOR shall administer and enforce the provisions of Chapter 36, Title 12.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
182	12-36-2680	State	Statute	South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.	SCDOR shall prescribe an exemption certificate for persons making exempt agricultural purchases.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
183	12-37	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for Property Taxes	SCDOR must collect and remit aircraft property tax and private car lines tax to the General Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
184	12-37-250(A)(4)	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for Property Taxes	SCDOR must approve forms for the homestead exemption. SCDOR shall direct the auditor to notify municipalities of all applications for the homestead exemption within the municipality and the information necessary to calculate the amount of the exemption.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
185	12-37-250(F)	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for Property Taxes	SCDOR shall reimburse from funds appropriated for homestead reimbursement the state agency of Vocational Rehabilitation for the actual expenses incurred in making decisions related to disability.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
186	12-37-250(G)	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for Property Taxes	SCDOR shall develop advisory opinions as may be necessary to carry out the homestead exemption provisions.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
187	12-37-255(C)	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for Property Taxes	SCDOR must withhold from the next disbursement of state funds to a county or municipality the amount of tax and penalties related to improperly granted homestead exemptions.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
188	12-37-266(A)	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for Property Taxes	SCDOR must approve forms used by a trustee who holds legal title to a dwelling in order to apply for a homestead exemption.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees

189	12-37-266(B)	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR shall reimburse the taxing entity for the taxes not collected by reason of the homestead exemption.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
190	12-37-270(A)	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR from the Trust Fund for Tax Relief shall annually pay to the county or municipality in which a dwelling is located a sum equal to the taxes not collected because of the homestead exemption.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
191	12-37-270(B)	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR shall purchase and distribute the applications for the homestead exemption and the costs must be paid from the trust fund.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
192	12-37-280(A)	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR must make reimbursements to local governments for the homestead exemption on an annual basis.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
193	12-37-450(A)	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR shall make reimbursements for the inventory exemption to counties and municipalities in four equal payments. Counties and municipalities must be reimbursed for the inventory exemption based on the 1987 tax year millage and 1987 tax year assessed values for inventories.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
194	12-37-735 (B)	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR must design a form in which a transferor assumes personal liability for his share of the taxes when property is transferred.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
195	12-37-970	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR determines assessment of merchants' property and other business personal property and must supply these assessments to the counties.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
196	12-37-1610	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR shall prescribe a form for property filings of railroads.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
197	12-37-1680	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR shall proceed to ascertain value of railroads when railroad companies refuse to file.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
198	12-37-2000	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR shall examine statements filed by telegraph and telephone companies.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
199	12-37-2120	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR prescribes form on which carlines pay property taxes.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees

200	12-37-2130	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR shall annually assess the valuation of all private cars of each private car company.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
201	12-37-2140	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR must determine valuation of carlines.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
202	12-37-2150	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR shall levy against carlines and determine average levy for all purposes in state.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
203	12-37-2430	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR shall annually assess, adjust, equalize and apportion the valuation of all aircraft in this State.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
204	12-37-2450	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR shall annually levy tax against the value of aircraft so determined and collect the tax.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
205	12-37-2680	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR must provide motor vehicle guides to counties.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
206	12-37-2850	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR must assess and collect property taxes on motor carriers and remit collections to the State Treasurer's Office and the State Treasurer's Office makes disbursements in accordance with SC Code Sec. 12-37-2870	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
207	12-37-2860	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR to retain a one-time fee for the cost to record and administer the motor carrier registration fee.	No	No - Does not relate directly to any agency deliverables		
208	12-37-3150(A)(8)	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR shall provide the form used to notify the tax assessor after a conveyance of an ownership interest that constitutes an assessable transfer of interest.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
209	12-37-3160(A)	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR shall examine the substance rather than merely the form of the transfer in determining whether an assessable transfer of interest has occurred.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
210	12-37-3160(B)	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for	SCDOR must prescribe the certificate that is contained with the property tax notice which certifies the details of the ownership of property.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax

211	12-39-15(A)	State	Statute	County Auditors: SCDOR's requirement to provide continuing education to County Auditors and SCDOR partnership responsibilities with Counties to assess	SCDOR must establish the content, cost and dates of continuing education courses that county auditors must complete.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
212	12-39-150	State	Statute	County Auditors: SCDOR's requirement to provide continuing education to County Auditors and SCDOR partnership responsibilities with Counties to assess	SCDOR must prescribe the manner in which county auditors must list in a book all taxable property in the county and the value of it as equalized.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
213	12-39-180	State	Statute	County Auditors: SCDOR's requirement to provide continuing education to County Auditors and SCDOR partnership responsibilities with Counties to assess	SCDOR must provide statements of the rates and sums to be levied for the current year to be used by county auditors. SCDOR shall prescribe the manner and form by which county auditors must list the property for taxation. SCDOR or the county auditor must place a minimum assessment of at least twenty dollars on all personal property that generates a tax bill.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
214	12-39-350	State	Statute	County Auditors: SCDOR's requirement to provide continuing education to County Auditors and SCDOR partnership responsibilities with Counties to assess	When notified by the county auditor of property which is required by law to be assessed has been omitted, SCDOR shall appraise and assess the omitted personal property.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
215	12-43-220 (g)	State	Statute	County Equalization and Reassessment: SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State.	SCDOR must apply an equalization factor to real and personal property owned by or leased to transportation companies for hire as mandated by federal legislation.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
216	12-43-224(3)	State	Statute	County Equalization and Reassessment: SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State.	SCDOR must approve forms for discounted values which must be applied for subdivided lots with the local assessor.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
217	12-43-230(a)	State	Statute	County Equalization and Reassessment: SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State.	SCDOR shall provide by regulation a more detailed definition of agricultural real property consistent with the general definition set forth in this section which will be used by the county assessors.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax

218	12-43-230 (d)(3)	State	Statute	County Equalization and Reassessment: SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State.	SCDOR must approve forms to be used for application of special valuation with the assessor for homeowners associations.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
219	12-43-250	State	Statute	County Equalization and Reassessment: SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State.	SCDOR shall make sales ratio studies in all counties of the State.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
220	12-43-300	State	Statute	County Equalization and Reassessment: SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State.	SCDOR shall prescribe a standard reassessment form designed to contain information required in Section 12-60-2510(A)(1).	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
221	12-44-50(A)(1)(c)(i)	State	Statute	Fee In Lieu of Tax Simplification Act: SCDOR's administration responsibilities	In certain special instances, SCDOR must determine the value of property subject to the fee.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
222	12-44-90(H)	State	Statute	Fee In Lieu of Tax Simplification Act: SCDOR's administration responsibilities	SCDOR must develop forms and procedures for processing fee-in-lieu extension requests.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
223	12-45-15(A)	State	Statute	County Treasurers and Collection of Taxes: SCDOR's requirement to provide continuing education to County Treasurers and SCDOR partnership responsibilities with Counties to collect	SCDOR must establish the content, cost and dates of annual continuing education courses that county treasurers must complete.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
224	12-45-17	State	Statute	County Treasurers and Collection of Taxes: SCDOR's requirement to provide continuing education to County Treasurers and SCDOR partnership responsibilities with Counties to collect	SCDOR must establish the content, cost and dates of annual continuing education courses that county tax collectors must complete.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
225	12-45-70(A)	State	Statute	County Treasurers and Collection of Taxes: SCDOR's requirement to provide continuing education to County Treasurers and SCDOR partnership responsibilities with Counties to collect	SCDOR must direct and supervise the manner in which the county treasurer should collect taxes as prescribed by law.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax

226	12-53-50	State	Statute	Tax Collection by the Department of Revenue: SCDOR's responsibility to remit to the clerk of court liens against the property seized and sold.	SCDOR shall remit to the clerk of court of the county the amount of prior liens against the property seized and sold.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
227	12-54-25(C)(1)	State	Statute	Uniform Method of Collection and Enforcement of Taxes Levied and Assessed by SCDOR	SCDOR must determine amount of interest on refunds.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
228	12-54-122(G)	State	Statute	Uniform Method of Collection and Enforcement of Taxes Levied and Assessed by SCDOR	The Department shall notify all clerks of court and registers of deeds upon the implementation of a statewide lien system.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
229	12-54-250(F)(2)	State	Statute	Uniform Method of Collection and Enforcement of Taxes Levied and Assessed by SCDOR	SCDOR shall include a notice detailing electronic filing requirements for tax return preparers filing one hundred or more returns in its form instructions and in the forms area of its website.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
230	12-54-265(A)	State	Statute	Uniform Method of Collection and Enforcement of Taxes Levied and Assessed by SCDOR	The Department shall prescribe a form for financial institutions to submit information on debtors for purposes of collecting outstanding debts	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
231	12-55-40	State	Statute	Overdue Tax Debt Collection Act: SCDOR's responsibility to notify the taxpayer of collection assistance fee and fee credit requirements.	SCDOR shall notify a taxpayer that a collection assistance fee may be imposed in order to impose a collection assistance fee on a tax debt.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders
232	12-55-70	State	Statute	Overdue Tax Debt Collection Act: SCDOR's responsibility to notify the taxpayer of collection assistance fee and fee credit requirements.	The collection assistance fee must be credited to a special account within SCDOR to be used to fund the South Carolina Business One Stop (SCBOS) program within SCDOR. Any excess proceeds above the amount required to fund SCBOS must be credited to SCDOR for use in budgeted operations.	No	No - Does not relate directly to any agency deliverables		
233	12-56-60 (B)	State	Statute	Setoff Debt Collection Act: SCDOR's administrative responsibility	SCDOR shall determine if debtor is due a refund and shall set off the delinquent debt against the refund.	Yes	Yes	Other service or product our agency must/may provide	Determine and Issue a Refund to a Taxpayer
234	12-56-80(A)	State	Statute	Setoff Debt Collection Act: SCDOR's administrative responsibility	SCDOR must transmit proceeds and accounting of setoffs to claimant agencies.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
235	12-58-30	State	Statute	South Carolina Taxpayers' Bill of Rights: SCDOR's administrative responsibility	SCDOR shall establish the position of the taxpayer advocate. The taxpayer advocate is responsible for facilitating resolution of taxpayer's complaints and problems.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
236	12-58-40	State	Statute	South Carolina Taxpayers' Bill of Rights: SCDOR's administrative responsibility	SCDOR shall develop and implement a taxpayer education and information program.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
237	12-58-50 (B)	State	Statute	South Carolina Taxpayers' Bill of Rights: SCDOR's administrative responsibility	SCDOR shall annually publish a report of recommendations for improving taxpayer compliance and uniform administration.	No	Yes	Report our agency must/may provide	Provide a Report

238	12-58-80	State	Statute	South Carolina Taxpayers' Bill of Rights: SCDOR's administrative responsibility	SCDOR must develop and implement a program to evaluate employee's performance with respect to contact with taxpayers. The program must be coordinated with the Taxpayers' Rights Advocate.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
239	12-58-120	State	Statute	South Carolina Taxpayers' Bill of Rights: SCDOR's administrative responsibility	Provides guidelines where, under certain circumstances, SCDOR shall release any levy issued.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
240	12-58-150	State	Statute	South Carolina Taxpayers' Bill of Rights: SCDOR's administrative responsibility	SCDOR shall provide an administrative appeal procedure for releasing liens.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
241	12-58-160(A)	State	Statute	South Carolina Taxpayers' Bill of Rights: SCDOR's administrative responsibility	Requires action from SCDOR upon discovery of a lien that was filed in error.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
242	12-58-160(B)	State	Statute	South Carolina Taxpayers' Bill of Rights: SCDOR's administrative responsibility	When SCDOR releases a lien erroneously filed, notice must be mailed to the taxpayer and a copy of the release forwarded to the major credit reporting companies upon taxpayer request.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
243	12-58-165	State	Statute	South Carolina Taxpayers' Bill of Rights: SCDOR's administrative responsibility	If the department determines that no taxes were due, the recorded lien shall be expunged as if it were fully paid and satisfied.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights
244	12-60-410	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	SCDOR shall assess all state taxes, interest, additions to taxes, and penalties. Also, SCDOR shall furnish a copy of an assessment to the taxpayer upon request.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
245	12-60-420(A)	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	In a division decision or a proposed assessment SCDOR must explain the basis for the division decision or proposed assessment and state the assessment will be made or the decision will be final unless the taxpayer protests.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
246	12-60-420(B)	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	SCDOR shall make available forms which taxpayers may use to protest a division decision or a proposed assessment.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
247	12-60-500	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	SCDOR shall issue an order to the State Treasurer to issue a refund if it's determined a refund is due.	Yes	Yes	Other service or product our agency must/may provide	Determine and Issue a Refund to a Taxpayer

248	12-60-510(A)(2)	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	SCDOR must issue an assessment for taxes if a taxpayer fails to file a protest with SCDOR within ninety days.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
249	12-60-510 (B)	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	SCDOR shall issue an amended Department Determination in the same manner as the original if the original is remanded to SCDOR by the Administrative Law Court.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
250	12-60-1310 (C)	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	SCDOR and the person shall stipulate the facts and issues after a protest is filed to attempt to settle a case.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
251	12-60-1310 (D)(I)	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	SCDOR shall make a Department Determination using information provided in accordance with Section 12-60-30(15)(C)(iii).	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
252	12-60-1310 (D)(2)	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	A Department Determination by SCDOR must be in writing.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
253	12-60-1330 (A)(3)	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	SCDOR shall deny, suspend, cancel, or revoke the license if a person fails to file a protest with SCDOR within ninety days.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
254	12-60-1330(B)	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	SCDOR shall issue an amended Department Determination in the same manner as the original if the original is remanded to SCDOR by the Administrative Law Court.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
255	12-60-1340	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	If SCDOR determines that public health, safety or welfare requires emergency action it shall seek an emergency revocation order from the Administrative Law Court.	Yes	Yes	Other service or product our agency must/may provide	Protecting Taxpayers Rights

256	12-60-1720	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	SCDOR shall prescribe rules and procedures it considers appropriate to administer property tax protests.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
257	12-60-1730	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	SCDOR shall provide protest forms to county assessors for property assessments. The use of these forms is not mandatory.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements
258	12-60-2130	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	Upon remand of a case from the Administrative Law Court, SCDOR has thirty days, or a longer period if ordered by the judge, to consider the new facts. SCDOR shall issue its amended Department Determination in the same manner as the original.	Yes	Yes	Other service or product our agency must/may provide	
259	12-60-2140(A)	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	SCDOR shall notify the county auditor where the property is located to adjust the property tax assessment under protest to eighty percent if the appeal is not reasonably expected to be resolved by December thirty first.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders
260	12-60-2150 (B)	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	SCDOR shall notify the counties affected by any claim for refund of property tax.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders
261	12-60-2150 (D)	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	The appropriate division of SCDOR shall determine what refund is due and give the property taxpayer written notice of its determination.	Yes	Yes	Other service or product our agency must/may provide	Determine and Issue a Refund to a Taxpayer
262	12-60-2150 (F)	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	SCDOR shall consider any claim, determine the correct property tax assessment and issue any necessary orders. All appeals before SCDOR must be conducted as provided in Section 12-60-450 (C) through (E).	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
263	12-60-2150 (H)	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	Upon remand, SCDOR has thirty days, or a longer period ordered by a judge, to consider new facts and amend its Department Determination. SCDOR shall issue its amended Department Determination in the same manner as the original.	Yes	Yes	Other service or product our agency must/may provide	Establish Procedures for Disagreements

264	12-62-40(C)(3)	State	Statute	South Carolina Motion Picture Incentive Act: SCDOR's responsibility for issuance of a sales tax exemption once a motion picture incentive is approved	SCDOR shall issue a sales tax exemption certificate once an application for motion picture incentives is approved by the Secretary of Commerce.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
265	12-62-50	State	Statute	South Carolina Motion Picture Incentive Act: SCDOR's responsibility for issuance of a sales tax exemption once a motion picture incentive is approved	SCDOR must remit withholding revenue to Parks, Recreation and Tourism upon request.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
266	12-62-60(A)(1)	State	Statute	South Carolina Motion Picture Incentive Act: SCDOR's responsibility for issuance of a sales tax exemption once a motion picture incentive is approved	Amount of twenty-six percent of the general fund portion of admissions tax must be provided for exclusive use of the South Carolina Film Commission.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
267	13-1-1710	State	Statute	Planning, Research and Development	The Director of SCDOR shall serve as a member of the Coordinating Council for Economic Development.	Yes	Yes	Board, commission, or committee on which someone from our agency must/may serve	Serve on a Committee or Board
268	16-11-340	State	Statute	Crimes and Offenses	SCDOR shall print and distribute to each business establishment in the State that has a retail license, a cardboard placard advising of penalties for armed robbery.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
269	16-17-503(A)	State	Statute	Crimes and Offenses	SCDOR Director shall provide for the enforcement of 16-17-500 and 16-17-502 dealing with unlawful use of cigarettes and alternative nicotine products and shall conduct random, unannounced inspections of locations to determine compliance. SCDOR shall designate an enforcement officer to conduct annual inspections.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
270	23-47-50(F)	State	Statute	Law Enforcement and Public Safety	SCDOR requirement to provide form and collect 911 fees and deposit with State Treasurer.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
271	23-51-60 (G)	State	Statute	Law Enforcement and Public Safety	Cigarettes seized by law enforcement or the State Fire Marshal under the Ignition Propensity Standards must be turned over to SCDOR and forfeited to the State.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
272	23-51-70 (B)	State	Statute	Law Enforcement and Public Safety	SCDOR in the regular course of business may inspect cigarette packages for ignition propensity marking. If cigarettes are not marked as required SCDOR shall notify the State Fire Marshal.	Yes	Yes	Other service or product our agency must/may provide	Perform Audit Functions and Compliance Inspections to Promote Tax Compliance
273	27-16-110(B)(2)	State	Statute	Property and Conveyances: Catawba Indian Claims Settlement Act	Requires that SCDOR regulate Catawba Indian Bingo games and issue Special Catawba Bingo license.	Yes	Yes	Other service or product our agency must/may provide	Assist the Catawba Indian Tribe with the Administration of Taxes
274	27-16-110 (C)(3)	State	Statute	Property and Conveyances: Catawba Indian Claims Settlement Act	SCDOR shall collect all revenues derived from the special tribal bingo tax.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
275	27-16-110 (E)	State	Statute	Property and Conveyances: Catawba Indian Claims Settlement Act	SCDOR has the authority to administer, and regulate all bingo games sponsored by the tribe. SCDOR has the authority to suspend or revoke the Tribe's bingo license. SCDOR shall notify the Tribe of violations and provide the Tribe with an opportunity to correct the violations before its license may be revoked.	Yes	Yes	Other service or product our agency must/may provide	Assist the Catawba Indian Tribe with the Administration of Taxes
276	27-16-130(D)(4)	State	Statute	Property and Conveyances: Catawba Indian Claims Settlement Act	If the Tribe chooses to assess a tribal real property tax, SCDOR shall provide necessary assistance.	Yes	Yes	Other service or product our agency must/may provide	Assist the Catawba Indian Tribe with the Administration of Taxes
277	27-16-130(F)(1)	State	Statute	Property and Conveyances: Catawba Indian Claims Settlement Act	A political subdivision may certify the deficiency of payment of property taxes to the State and the State shall levy against other taxable property of the taxpayer in the State and remit the proceeds to the appropriate taxing authority.	Yes	Yes	Other service or product our agency must/may provide	Assist the Catawba Indian Tribe with the Administration of Taxes
278	27-16-130(H)(3)(a)	State	Statute	Property and Conveyances: Catawba Indian Claims Settlement Act	Requires SCDOR to administer and collect the tribal sales tax.	Yes	Yes	Other service or product our agency must/may provide	Assist the Catawba Indian Tribe with the Administration of Taxes

279	27-16-130(H)(3)	State	Statute	Property and Conveyances: Catawba Indian Claims Settlement Act	SCDOR must administer and collect the tribal sales tax and must separately account for the tribal sales tax.	Yes	Yes	Other service or product our agency must/may provide	
280	30-4-30(B)	State	Statute	Public Records. Freedom of Information Act	SCDOR may establish and collect a reasonable fee not to exceed the actual cost of the search, retrieval of records resulting from a Freedom of Information request.	No	No - Does not relate directly to any agency deliverables		
281	31-17-340	State	Statute	Housing and Redevelopment: Mobile Homes and House Trailers	SCDOR shall prescribe forms necessary to issue mobile home decals.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
282	31-17-370	State	Statute	Housing and Redevelopment: Mobile Homes and House Trailers	SCDOR shall prescribe forms necessary for moving permits on mobile homes and how it should be displayed.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
283	34-11-70(a)	State	Statute	Banking, Financial Institutions and Money. Bank Deposits	SCDOR can retain a non-sufficient fund fee for a check, draft, or other written order that is not paid by the bank because the maker or drawer did not have sufficient funds on deposit.	No	No - Does not relate directly to any agency deliverables		
284	38-55-570(C)	State	Statute	Insurance	SCDOR shall report but not adjudicate all cases of suspected false statements to the Insurance Fraud Division of the Office of Attorney General.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
285	40-60-35 (A)(2)	State	Statute	Professions and Occupations	Assessors and other staff responsible for the assessment of property must receive seven hours of instructions each year. This instruction must be received from SCDOR or other providers or courses approved by the Department of Labor, Licensing and Regulation.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
286	43-5-120(a)	State	Statute	Social Services	SCDOR shall provide the Department of Social Services director or his designees an abstract of the income tax return requested, or provide information concerning any item of income or expense contained in the income tax return or disclosed by any investigation of income or return of the applicant or recipient.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
287	43-5-120(c)	State	Statute	Social Services	The applicant or recipient whose income tax records have been requested from SCDOR shall be notified by mail that such request has been made at the time of the request.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders
288	44-56-405	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR shall collect and enforce payment of surcharges and fees which constitute the Dry cleaning Facility Restoration Trust Fund	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
289	44-56-420(A)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR must collect and administer Drycleaning Facility Restoration Trust Fund.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
290	44-56-425	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	Sets forth requirements for Dry cleaning Exemption Certificate. SCDOR shall issue an updated dry cleaning facility exemption certificate to a new owner or operator upon request.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
291	44-56-430(3)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR can retain environmental surcharge to defray cost of administration	No	No - Does not relate directly to any agency deliverables		
292	44-56-435 (A)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR shall distribute registration forms to owners and operators of dry cleaning and wholesale facilities and to property owners. SCDOR shall use reasonable efforts to identify and notify owners, operators, and property owners of dry cleaning and wholesale supply facilities of the registration requirements by certified mail, return receipt requested. SCDOR shall provide to DHEC a copy of each applicant's registration materials within thirty working days of the receipt of materials.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders
293	44-56-435 (B)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR must administer, collect, and enforce the surcharge and fees in the same manner as sales and use taxes, except no timely payment discount, or exemptions or exclusions are allowed.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees

294	44-56-435 (C)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR shall retain funds for the costs incurred to collect and enforce the fund. The proceeds of the registration fee and surcharges, after deducting the costs incurred by SCDOR must be remitted to the State Treasurer and credited to the Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
295	44-56-435 (F)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR shall create and update an annual report of all dry cleaning facilities in the State. Report must identify those that have a dry cleaning facility exemption certificate and must provide the status of the annual certificates of registration for those in the fund. SCDOR shall publicize the report and distribute it as widely as practical on October thirtieth of each year to interested parties.	Yes	Yes	Report our agency must/may provide	Provide a Report
296	44-56-440 (A)(2)(a)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR must notify the owner or operator of the dry cleaning facility of a registration by the property owner.	Yes	Yes	Other service or product our agency must/may provide	Notify Taxpayers and External Stakeholders
297	44-56-440 (C)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR must issue a drycleaner's certificate of registration.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
298	44-56-470(D)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR can retain annual registration and fees for dry-cleaning facilities to defray cost of administration	No	No - Does not relate directly to any agency deliverables		
299	44-56-470(E)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR shall review the application for eligibility and request any information within ninety days. SCDOR shall notify the applicant within one hundred eighty days the eligibility status.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
300	44-56-480(E)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR can retain the surcharge on drycleaning solvent and halogenated dry cleaning fluid to defray cost of administration	No	No - Does not relate directly to any agency deliverables		
301	44-56-495(D)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	An employee of SCDOR shall attend meetings of the Dry cleaning Advisory Council to provide the council informal assistance as to matters involving the surcharges and fees that are imposed by this act and administered and collected by SCDOR.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
302	44-96-120(B)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	Allocates proceeds of solid waste disposal fees.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
303	44-96-160(W)(1)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR shall administer, collect and enforce the motor oil fee in the same manner as sales and use taxes.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
304	44-96-160(W)(2)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR shall remit fees collected pursuant to this chapter to the Solid Waste Management Trust Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity

305	44-96-160(X)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR is required to adjust the rate of the fee to reflect a full year's collection to produce the amount of revenue required in the fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
306	44-96-160(Y)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR shall promulgate regulations necessary to implement the provisions.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
307	44-96-170(N)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR shall administer, collect and enforce waste tire disposal fee in the same manner as sales and use tax. SCDOR shall remit fees collected to the State Treasurer.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
308	44-96-170(O)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR must provide requirements for verification of refunds on fees for tires.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
309	44-96-180(F)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR shall administer, collect and enforce lead acid battery fee in the same manner as sales and use tax. SCDOR shall remit fees to the State Treasurer.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
310	44-96-200 (E)	State	Statute	Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act	SCDOR shall administer, collect and enforce white good disposal fee in the same manner as sales and use tax. SCDOR shall remit fees to the State Treasurer.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
311	46-1-160 (B)(1)	State	Statute	South Carolina Farm Aid Fund	SCDOR shall assist the Department of Agriculture in the administration of the grant program by providing auditing services, accounting services, and review and oversight of all financial aspects of the grant program.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
312	46-1-160 (D)(1)	State	Statute	South Carolina Farm Aid Fund	SCDOR shall utilize the provisions of the Setoff Debt Collections Act to collect money from a Farm Aid Grant recipient who provided inaccurate information or used funds for ineligible expenses.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
313	48-30-40	State	Statute	Environmental Protection and Conservation	Proceeds of the assessment on primary forest products shall be deposited to the forest renewal fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
314	48-30-50(1)	State	Statute	Environmental Protection and Conservation	SCDOR shall develop administrative procedures to collect the assessment from primary forest product processors, deposit funds collected from the assessment and audit records to determine compliance.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
315	48-30-80	State	Statute	Environmental Protection and Conservation	SCDOR shall enforce collection of the primary forest product assessment.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
316	48-46-40(D)(1)	State	Statute	Environmental Protection and Conservation	SCDOR shall deposit with the State Treasurer payments on low level radioactive waste.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
317	55-5-280(A)(1)	State	Statute	Aeronautics. State Aeronautical Regulatory Act	Collections from the Aircraft Tax from Section 12-37-2410 shall be deposited with the State Treasurer into the State Aviation Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
318	55-5-280(B)	State	Statute	Aeronautics. State Aeronautical Regulatory Act	Revenue received from the Aircraft Tax as allowed in Section 12-37-2410 in excess of two and one-half million dollars shall be directed to the State Aviation Fund. Any revenue in excess of five million dollars must be credited in equal amounts to the general fund and State Aviation Fund.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
319	56-31-60(B)(1)	State	Statute	Motor Vehicles. Rental of Private Passenger Automobiles	SCDOR shall deposit the heavy equipment rental fee to the local jurisdiction where the qualified heavy equipment was rented.	Yes	Yes	Other service or product our agency must/may provide	Assist the Catawba Indian Tribe with the Administration of Taxes

320	58-3-100	State	Statute	Public Utilities, Services and Carriers	SCDOR must assess each utility company, railway company, household goods carrier and hazardous waste for disposal carrier its proportion of the expenses in proportion to its gross income from operation in this State. Assess the companies and collect in the manner provided by law for the collection of taxes and remit into the state treasury as other taxes.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
321	58-4-60(B)(2)	State	Statute	Public Utilities, Services and Carriers	SCDOR must assess each public utility, railway company, household goods carrier, and hazardous waste for disposal carrier its proportion of the expenses in proportion to its gross income from operation in this State. SCDOR bills and collects this tax for the Public Services Commission and Office of Regulatory Staff.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
322	58-4-60 (B)	State	Statute	Public Utilities, Services and Carriers	SCDOR can retain a portion of the assessment amount to defray operation cost.	No			
323	58-5-480	State	Statute	Public Utilities, Services and Carriers	SCDOR on or before the first day of July in each year must assess each natural gas utility regulated and collect in the manner provided by law. The assessments must be deposited in a special fund with the State Treasurer's Office.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
324	58-9-2535	State	Statute	Public Utilities, Services and Carriers	SCDOR must collect a dual relay charge from Commercial Mobile Radio Service (CMRS) providers and remit revenue to the Office of Regulatory Staff.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
325	58-9-2630(D)	State	Statute	Public Utilities, Services and Carriers	SCDOR shall require an annual report of all communications service providers.	Yes	Yes	Other service or product our agency must/may provide	Regulate Reporting of Taxpayers
326	58-25-80	State	Statute	Public Utilities, Services and Carriers	SCDOR is responsible for promulgating regulations for exemptions by nonprofits who are regional transportation authorities.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
327	59-20-20(3)	State	Statute	Education	SCDOR shall exclude an imputed value of impact aid receipts from the Index of Taxpaying Ability. The Index must be determined annually from sales ratio data. SCDOR shall provide a preliminary Index by December first of each year and a final Index by February first to the Department of Education and to each auditor of each county. SCDOR shall adjust the Index in the year in which an appeal is resolved. The data gathered by SCDOR to determine the Index must be preserved as public records in the offices of SCDOR for four years. SCDOR shall file a statement stating the methodology employed in making the annual determination of the Index. All worksheets, computer printouts, the actual calculation, appraisals and all working papers must be preserved as part of the public record. SCDOR must use only reported consideration on sales for which deeds have been placed on public record. SCDOR shall make appraisals where sales data is not available . The value of a fee-in-lieu of taxes shall be computed by SCDOR basing the computation on the net fee received and retained by the school district.	Yes	Yes	Other service or product our agency must/may provide	Provide a Report
328	59-21-1010	State	Statute	Education	SCDOR must allocate proceeds of additional sales tax imposed by the Education Improvement Act to the State Treasurer.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
329	61-2-20	State	Statute	Alcohol and Alcoholic Beverages. General Provisions: SCDOR administrative duties to license, permit and certify alcohol beverage retail location.	SCDOR is vested with the power to administer Title 61.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
330	61-2-70	State	Statute	Alcohol and Alcoholic Beverages. General Provisions: SCDOR administrative duties to license, permit and certify alcohol beverage retail location.	SCDOR shall issue all licenses, permits and certificates provided for in this title.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
331	61-2-80	State	Statute	Alcohol and Alcoholic Beverages. General Provisions: SCDOR administrative duties to license, permit and certify alcohol beverage retail location.	SCDOR is empowered to regulate the operation of all retail locations authorized to sell beer, wine or alcoholic liquor. SCDOR is authorized to establish conditions or restrictions on issuing or renewing a license or permit.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product

332	61-2-100 (B)	State	Statute	Alcohol and Alcoholic Beverages. General Provisions: SCDOR administrative duties to license, permit and certify alcohol beverage retail location.	SCDOR shall initiate action to revoke any permit or license that is issued to any person who is not the owner or when the licensed individual or an individual principal is under twenty-one years of age.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
333	61-2-105	State	Statute	Alcohol and Alcoholic Beverages. General Provisions: SCDOR administrative duties to license, permit and certify alcohol beverage retail location.	SCDOR shall collect increased application and license fees for purposes of funding SLED operations and shall allocate these fees to SLED as soon as practicable.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
334	61-2-136	State	Statute	Alcohol and Alcoholic Beverages. General Provisions: SCDOR administrative duties to license, permit and certify alcohol beverage retail location.	SCDOR shall transfer the permit of a currently licensed beer and wine wholesaler or currently licensed alcoholic liquor wholesaler upon notice in writing of the new location.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
335	61-2-145(B)	State		Alcohol and Alcoholic Beverages. General Provisions: SCDOR administrative duties to license, permit and certify alcohol beverage retail location.	SCDOR must require all applications for biennial permits to sell alcohol for on premise consumption to include the requirement to maintain a liquor liability insurance policy.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
336	61-2-145(C)	State	Statute	Alcohol and Alcoholic Beverages. General Provisions: SCDOR administrative duties to license, permit and certify alcohol beverage retail location.	SCDOR must prescribe the manner permittees should notify SCDOR of the status of the insurance policy.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
337	61-2-160	State	Statute	Alcohol and Alcoholic Beverages. General Provisions: SCDOR administrative duties to license, permit and certify alcohol beverage retail location.	SCDOR shall notify an applicant of a license or permit under Title 61 of the necessary requirements to comply if SCDOR determines that delinquent taxes, penalties, or interest are due.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
338	61-2-185 (B)	State	Statute	Alcohol and Alcoholic Beverages. General Provisions: SCDOR administrative duties to license, permit and certify alcohol beverage retail location.	SCDOR must promulgate the application process for nonprofit organizations. SCDOR must deny any application that does not contain the information required.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
339	61-4-310(A)	State	Statute	Beer, Ale, Porter and Wine: SCDOR's administrative duties to issue certificate of registration for producers and wholesalers of beer and wine.	SCDOR must prescribe forms for a certificate of registration.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product

340	61-4-310 (B)	State	Statute	Beer, Ale, Porter and Wine: SCDOR's administrative duties to issue certificate of registration for producers and wholesalers of beer and wine.	SCDOR in its discretion must issue or reject the application for a certificate of registration.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
341	61-4-520(7)(a)	State	Statute	Beer, Ale, Porter and Wine: SCDOR's administrative duties to issue certificate of registration for producers and wholesalers of beer and wine.	SCDOR shall determine which newspapers meet the requirements of a newspaper most likely to serve notice to interested citizens in the case of application to sell beer or wine.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
342	61-4-525 (C)	State	Statute	Beer, Ale, Porter and Wine: SCDOR's administrative duties to issue certificate of registration for producers and wholesalers of beer and wine.	SCDOR shall continue to process an application and issue the permit to sell beer or wine if a protestant has no desire to attend a hearing.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
343	61-4-1515(A)(9)	State	Statute	Beer, Ale, Porter and Wine: SCDOR's administrative duties to issue certificate of registration for producers and wholesalers of beer and wine.	SCDOR must maintain Brewery Insurance information.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
344	61-4-1515(C)	State	Statute	Beer, Ale, Porter and Wine: SCDOR's administrative duties to issue certificate of registration for producers and wholesalers of beer and wine.	SCDOR must terminate a brewery permit and license if the brewery operations cease.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
345	61-4-1515(F)	State	Statute	Beer, Ale, Porter and Wine: SCDOR's administrative duties to issue certificate of registration for producers and wholesalers of beer and wine.	SCDOR must waive newspaper notice and sign posting requirements for brewpubs applying for a brewery permit.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
346	61-4-1515 (G)	State	Statute	Beer, Ale, Porter and Wine: SCDOR's administrative duties to issue certificate of registration for producers and wholesalers of beer and wine.	Breweries who have subsequent violations within a three year period must have their permit suspended by SCDOR for not less than thirty days. Revenue generated from violation fines must be transferred to State Law Enforcement Division (SLED).	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
347	61-4-1920 (B)	State	Statute	Beer, Ale, Porter and Wine: SCDOR's administrative duties to issue certificate of registration for producers and wholesalers of beer and wine.	SCDOR shall prescribe the forms and ID tags for beer kegs provided to retail licensees.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
348	61-6-80	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall file annual reports with the Governor and the General Assembly.	Yes	Yes	Report our agency must/may provide	Provide a Report

349	61-6-100	State	Statute	Alcohol and Alcoholic Beverages	SCDOR has the exclusive power to suspend and revoke all licenses.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
350	61-6-120	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall not issue a license to any place of business not meeting the proximity requirements to a school, church or playground.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
351	61-6-180(A)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must determine which newspapers meet the advertising requirements.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
352	61-6-185(B)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall determine a protestant's intent to attend a contested case hearing before the Administrative Law Court.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
353	61-6-185(C)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall continue to process the application if protestant has no desire to attend contested case hearing.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
354	61-6-190	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall not issue any license until the applicant has paid the license tax.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
355	61-6-195	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall not issue or renew a license until the applicant certifies that no alcoholic liquors were purchased from a person who does not hold a wholesaler's license.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
356	61-6-505(D)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall collect a fee of twenty-five dollars for each temporary license sought.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
357	61-6-700	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must provide the form and conditions for the licensing of establishments using alcoholic beverages in the preparation of food. A person violating this provision must be fined five hundred dollars and other licenses held must be revoked.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
358	61-6-720	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must establish the form of the application for the special baking food manufacturer's license. SCDOR must revoke this license of any operator permitting the consumption of alcoholic liquor as a beverage.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
359	61-6-900	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must refund any portion of a license not used to a personal representative if the business is not continued after a licensee's death.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
360	61-6-910	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must refuse to issue any license to an applicant not a suitable person, business is not suitable or a sufficient number of licenses have already been issued.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
361	61-6-930	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must revoke the license of a wholesaler if there is a direct or indirect interest in a retail store by the wholesaler.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
362	61-6-940	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must revoke a retail license to sell alcoholic liquors if the licensee is indebted to a wholesaler except for current purchases not past due.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
363	61-6-1530(1)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must prescribe the size and location of the sign prohibiting the possession of alcohol by a person under twenty-one.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
364	61-6-1530(2)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must prescribe the size and location of the sign related to the restrictions of transporting of alcohol.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
365	61-6-1530(3)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must prescribe the size and location of the sign related to the unlawful purchase of alcoholic liquors by one retail dealer from another dealer.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
366	61-6-1610(H)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall suspend the license of an establishment not meeting the Grade A level after thirty day notice.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
367	61-6-1810(A)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR has exclusive authority in issuing, renewing, suspending or revoking licenses.	Yes	Yes	Other service or product our agency must/may provide	Tobacco

368	61-6-1820(4)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall determine which newspapers meet the advertising requirement.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
369	61-6-1820(8)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must not issue a permanent license until interested parties have been given opportunity to be heard.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
370	61-6-1825(B)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must determine a protestant's intent to attend a contested case hearing. If the protestant intends to attend the hearing, SCDOR must not issue the license but must forward the file to the Administrative Law Court.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
371	61-6-1825(C)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must continue the application process if the protestant is not attending the contested case hearing.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
372	61-6-2000(A)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall charge a nonrefundable fee of thirty-five dollars for temporary permits.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
373	61-6-2000(B)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall require the applicant to obtain a criminal background check within ninety days of an application for a temporary permit. SCDOR shall deny the application if the criminal background check is not submitted or obtained more than ninety days prior to the application.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
374	61-6-2000 (C)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall require an applicant to complete the law enforcement notification. The law enforcement notification shall be prepared by SCDOR for inclusion in the application.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
375	61-6-2005	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall collect a fee of twenty-five dollars for each temporary one hundred twenty day license.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
376	61-6-2010	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall charge a nonrefundable filing fee of one hundred dollars for processing each temporary permit application and a daily permit fee of fifty dollars for each day a temporary permit is approved. SCDOR must also offer the option of an annual fifty-two week temporary permit for a nonrefundable fee of three thousand dollars per year. SCDOR in its sole discretion shall specify the terms and conditions of the permit.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
377	61-6-2010(A)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall deposit fees collected with the State Treasurer	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
378	61-6-2360	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall promulgate regulations to implement the regulation of alcoholic liquors.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
379	61-6-2610	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall impose a penalty of twenty dollars per container of alcoholic liquors in possession of a person, corporation or organization in violation of any provision of the ABC Act.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
380	61-6-2840	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must prescribe the forms for a certificate of registration for the shipment of alcoholic liquors by a producer to a point within this state.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
381	61-6-2850	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must develop forms for a certificate of registration for each brand of alcoholic liquors intended to be shipped to a point within this state.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
382	61-6-2870	State	Statute	Alcohol and Alcoholic Beverages	SCDOR must provide appropriate forms for application for a certificate of registration as a producer representative.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
383	61-6-2890(A)	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall prescribe forms for a license to operate as a warehouse.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
384	61-6-2900	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall prescribe forms for a food manufacturer or producer representative to ship alcoholic liquors.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
385	61-6-2970	State	Statute	Alcohol and Alcoholic Beverages	All monies received by SCDOR must be deposited with the State Treasurer.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to the State's General Fund
386	61-6-4250	State	Statute	Alcohol and Alcoholic Beverages	SCDOR shall develop forms for clerks of court to provide the names of persons convicted for any violation under Article 13. SCDOR shall forward to the Department of Public Safety a certified copy of the record upon receipt.	Yes	Yes	Other service or product our agency must/may provide	Support State Government

387	61-6-4310	State	Statute	Alcohol and Alcoholic Beverages	Alcoholic liquors seized by SCDOR must be sold at public auction.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
388	Section 8. Act No. 355 of 2004: Clarendon School District Tax	State	Statute	Acts	SCDOR, the State Department of Education, and the Clarendon County Auditor shall furnish data to the State Treasurer, the county treasurer, and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenue. The information that must be supplied to Clarendon County school districts upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
389	Section 7. Act No. 588 of 1994: Cherokee School District Tax	State	Statute	Acts	SCDOR shall furnish data to the State Treasurer and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenues. The information which must be supplied to Cherokee County School District 1 upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
390	Section 6. Act No. 132 of 2003: Darlington School District Tax	State	Statute	Acts	The sales and use tax levied pursuant to this act must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
391	Section 8. Act No. 132 of 2003: Darlington School District Tax	State	Statute	Acts	SCDOR shall furnish data to the State Treasurer and to the school districts for the purpose of calculating distributions and estimating revenues. The information which must be supplied to the school district upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
392	Section 1(F). Act No. 146 of 2001: Jasper School District Tax	State	Statute	Acts	The tax levied pursuant to this section must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
393	Section 1(H). Act No. 146 of 2001: Jasper School District Tax	State	Statute	Acts	SCDOR shall furnish data to the State Treasurer and to the district for the purpose of calculating distributions and estimating revenues. The information which must be supplied to the district upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
394	Section 9. Act No. 426 of 2006: Lee School District Tax	State	Statute	Acts	SCDOR, the State Department of Education, and the Lee County Auditor shall furnish data to the State Treasurer, the county treasurer, and to the governing body for the purpose of calculating distributions and estimating revenues. The information that must be supplied to the governing body upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
395	Section 6. Act No. 378 of 2004: Lexington School District Tax	State	Statute	Acts	The tax levied pursuant to this act must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
396	Section 8. Act No. 378 of 2004: Lexington School District Tax	State	Statute	Acts	SCDOR shall furnish data to the State Treasurer and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenues. The information which must be supplied to each school district upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
397	Regulation - 117.200.2 (l)(2)(c)	State	Regulation	Regulations	If a taxpayer converts machine sensible records, including copies of files to a standard record format, SCDOR is responsible for developing the format.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
398	Regulation - 117-850.1	State	Regulation	Regulations	SCDOR must provide forms for the completion of income tax returns. Reproduced or computer prepared forms must conform to the standards issued by the forms management section of SCDOR.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
399	Regulation - 117-850.2	State	Regulation	Regulations	SCDOR must publish standards for the specifications for using non paper methods.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
400	Regulation - 117-875	State	Regulation	Regulations	SCDOR must determine voluntary contributions to check offs at least annually.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
401	Regulation - 117-1200.3	State	Regulation	Regulations	SCDOR must prescribe forms for the reporting of the number of cases of alcoholic liquors sold during the preceding month.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product

402	Regulation - 117- State 1250.1	Regulation	Regulations	SCDOR must prescribe forms for the reporting by wholesale beer and wine dealers of purchases or exchange of their products with other wholesale dealers.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
403	Regulation - 117- State 1600.1	Regulation	Regulations	SCDOR must prescribe forms for reporting of sales of cigarettes.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
404	Regulation - 117- State 1600.2 (a)	Regulation	Regulations	SCDOR shall develop and order forms for cigarette stamps.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
405	Regulation - 117- State 1600.2(d)	Regulation	Regulations	SCDOR shall develop forms for purchase of exempt stamps.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
406	Regulation - 117- State 1600.2(d)(2)	Regulation	Regulations	SCDOR shall develop procedures related to tamper-evident features of stamps.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
407	Regulation - 117- State 1600.3(6)	Regulation	Regulations	SCDOR shall develop forms and processes for authorizing refunds.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
408	Regulation - 117- State 1600.5(B)	Regulation	Regulations	SCDOR must develop and advise of storage requirements. SCDOR must approve staging areas.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
409	Regulation - 117- State 1720.2(A)	Regulation	Regulations	SCDOR shall annually make a ratio study of all the counties in the State to determine level of appraisal as provided in Section 12-43-250.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
410	Regulation - 117- State 1720.3	Regulation	Regulations	SCDOR must supply a copy of the final index of taxpaying ability to the Department of Education and the auditor of each county on or before February first.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
411	Regulation - 117- State 1740.1	Regulation	Regulations	SCDOR directs what information must be contained in a building permit.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
412	Regulation - 117- State 1740.3	Regulation	Regulations	SCDOR directs what information must be kept by counties in order to value property for property tax purposes.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
413	Regulation - 117- State 1740.4	Regulation	Regulations	SCDOR must provide forms to all counties for the purpose of providing information for ratio studies. SCDOR must also approve the forms for submission of information in an electronic form.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
414	Regulation - 117- State 1840.2 (C)	Regulation	Regulations	SCDOR is responsible for implementing the use value procedures for timberland and cropland.	Yes	Yes	Other service or product our agency must/may provide	Assist Local Governments Related to Property Tax
415	1.48	State	FY 2018-19 Proviso	(SDE: Impute Index Value) For the current fiscal year and for the purposes of calculating the index of taxpaying ability the SCDOR shall impute an index value for owner-occupied residential property qualifying for the special four percent assessment ratio. The SCDOR shall not include sales ratio data in its calculation of the index of taxpaying ability.	Yes	Yes	Other service or product our agency must/may provide	Support Local Governments
416	1A.7	State	FY 2018-19 Proviso	(SDE-EIA: Disbursements/Other Entities) Notwithstanding the provisions of Sections 2-7-66 and 11-3-50, South Carolina Code of Laws, it is the intent of the General Assembly that funds appropriated in Part IA, Section 1, VIII.E. Other State Agencies and Entities shall be disbursed on a quarterly basis by the SCDOR directly to the state agencies and entities referenced except for the Teacher Loan Program, Centers of Excellence, the Education Oversight Committee and School Technology, which shall receive their full appropriation at the start of the fiscal year from available revenue. The SCDOR is also directed to provide the first quarter appropriation of the funding appropriated in Part IA, Section 1, VIII.G. Charter School District to the Department of Education at the start of the fiscal year from available revenue.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
417	47.2	State	FY 2018-19 Proviso	SCDOR shall reimburse the Department of Natural Resources the cost of collecting the casual sales tax from revenues generated by the casual sales tax.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
418	93.7	State	FY 2018-19 Proviso	(DOA: Guardian Ad Litem Program) For the current fiscal year, the SCDOR is directed to reduce the rate of interest paid on eligible refunds by two percentage points. The revenue resulting from this reduction must be used exclusively for operations of the Guardian ad Litem program and be deposited in the State Treasury in a separate and distinct fund known as the "South Carolina Guardian ad Litem Trust Fund."	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
419	109.2	State	FY 2018-19 Proviso	(SCDOR: Court Order Funds Carry Forward) Funds awarded to the SCDOR by court order shall be retained in a special account and shall be carried forward from year to year, and expended as needed to accomplish the purposes and conditions of said order if specified, and if not specified, as may be directed by the Director of the SCDOR.	No	No - Does not relate directly to any agency deliverables		
420	109.3	State	FY 2018-19 Proviso	(SCDOR: Rural Infrastructure Fund Transfer) Notwithstanding Section 12-10-85, the SCDOR is authorized to deposit revenues from the Rural Infrastructure Fund in excess of twelve million dollars to the Rural Infrastructure Fund under the Rural Infrastructure Authority. Any revenues in excess of seventeen million dollars shall be deposited in the Rural Infrastructure Fund under the Department of Commerce, Coordinating Council.	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity

421	109.4	State	FY 2018-19 Proviso	Provisions	(SCDOR: SCBOS Funds) SCDOR shall share equally the collection assistance fees imposed on overdue tax debt with the South Carolina Business One Stop program. The funds received by the department from this fee shall be used for continued administration of the revenue laws in a fair and impartial manner. Any unexpended funds generated by the fee shall be carried forward from the prior fiscal year into the current fiscal year and shall also be shared equally between the SCDOR and the South Carolina Business One Stop program.	Yes	Yes	Other service or product our agency must/may provide	Establish Partnerships to Promote Tax Compliance and Simplify Tax Administration
422	109.6	State	FY 2018-19 Proviso	Provisions	(SCDOR: Candidate Tax Return Programs) (A) From the funds appropriated in this act, the SCDOR must develop a program to process inquiries from a candidate for an office of this State or its political subdivisions or any gubernatorial appointee concerning whether that candidate or appointee has filed annual state income tax returns that he was required to file during the past ten years, regardless of the source of income, has paid all income taxes due during that time period, and has satisfied all judgments, liens, or other penalties for failure to pay income taxes when due. (B) Unless a candidate or appointee requests otherwise, the SCDOR must post the results of all inquiries from candidates or appointees in a prominent place on its internet website.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
423	109.7	State	FY 2018-19 Proviso	Provisions	(SCDOR: Fraudulent Tax Return Program) SCDOR may establish a Fraudulent Tax Return Detection Program to prevent payment of fraudulent tax refunds. To implement the program the department may contract with information and technology entities to provide the necessary detection capabilities. SCDOR shall pay for the program from the savings realized by implementation.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
424	109.8	State	FY 2018-19 Proviso	Provisions	(SCDOR: Treasury Offset Program) SCDOR is authorized to retain up to one hundred forty thousand dollars of mailing and associated administrative costs incurred as a result of the State's participation in and the notice requirements of the Federal Treasury Offset Program. Retained expenses shall be from tax offset revenue received from the federal government. Remaining revenue shall be deposited in the General Fund.	No	No - Does not relate directly to any agency deliverables		
425	109.9	State	FY 2018-19 Proviso	Provisions	(SCDOR: May Events) SCDOR shall remit Accommodation tax funds to Horry County for special purposes upon request	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
426	109.10	State	FY 2018-19 Proviso	Provisions	(SCDOR: Educational Credit for Exceptional Needs Children) The board and SCDOR Director will appoint an executive director. SCDOR will support the board and will administer donor tax credits. SCDOR is required to complete the mandated reports regarding Exceptional SC.	Yes	Yes	Other service or product our agency must/may provide	Support State Government
427	109.15	State	FY 2019-20 Proviso	Provisions	The Department must extend the date by which a person must file a report with the Department stating the quantity of unstamped packages of cigarettes that were in the person's possession as of January 1, 2019 until October 1, 2019.	Yes	Yes	Other service or product our agency must/may provide	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product
428	117.86	State	FY 2018-19 Proviso	Provisions	(GP: Joint Children's Committee) For the current fiscal year, SCDOR is directed to reduce the rate of interest paid on eligible refunds by one percentage point. Of the revenue resulting from this reduction, three hundred thousand dollars shall be transferred to the Senate for the Joint Citizens and Legislative Committee on Children. The remaining revenue resulting from this reduction shall be transferred to the Department of Juvenile Justice (DJJ).	Yes	Yes	Other service or product our agency must/may provide	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity
429	118. 10(c)	State	FY 2018-19 Proviso	Provisions	(SR: Tax Deduction for Consumer Protection Services) (C) By March fifteenth of each year, SCDOR shall issue a report to the Governor and the General Assembly detailing the number of taxpayers claiming the deduction allowed by this item in the most recent tax year for which there is an accurate figure, and the total monetary value of the deductions claimed pursuant to this item in that same year. (D) SCDOR shall prescribe the necessary forms to claim the deduction allowed by this section. SCDOR may require the taxpayer to provide proof of the actual costs and the taxpayer's eligibility.	Yes	Yes	Report our agency must/may provide	Provide a Report
430	118. 10(d)	State	FY 2018-19 Proviso	Provisions	(SR: Tax Deduction for Consumer Protection Services) (D) SCDOR shall prescribe the necessary forms to claim the deduction allowed by this section. SCDOR may require the taxpayer to provide proof of the actual costs and the taxpayer's eligibility.	Yes	Yes	Other service or product our agency must/may provide	Administer, Enforce, and/or Collect Taxes and Fees
431	118.15	State	FY 2019-20 Proviso	Provisions	The Department shall provide a fifty dollar refund to each individual income tax return filed for tax year 2018 that has at least a tax liability of fifty dollars after credits.	Yes	Yes	Other service or product our agency must/may provide	Determine and Issue a Refund to a Taxpayer

Agency Name:	DEPARTMENT OF REVENUE	
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Accountability Report

Agency Code and Section:	R440	109
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Customer Template

Service/Product Provided to Customers	Customer Segments	<i>Specify only for the following Segments: (1) Industry: Name; (2) Professional Organization: Name; (3) Public: Demographics.</i>	Divisions or Major Programs	Description
The individual taxpayers of this State rely on the Department of Revenue to administer taxes and licensing fees. The primary taxes and fees include: individual income, fiduciary, property, sales and use taxes, as well as deed recording fees. The primary services provided in administering these taxes and fees include: producing formal Department rulings on various laws and policies; offering informal advice on various laws and policies; providing educational events and literature to taxpayers; offering various methods and options for taxpayers to use to comply with and pay taxes, and; registration.	General Public	South Carolina Taxpayer Demographics: Population: Census Estimates July 1, 2016: 4,961,119 Ethnicity: Census Estimates July 1, 2016: American Indian 0.5%, Asian 1.6%, Black/African American 27.5%, Hispanic/Latino 5.5%, Native Hawaiian 0.09%, Two or More Races 1.8%, White 63% Age: Census Estimates July 1, 2016: Under 5 years old 5.9%, Under 18 years old 16.2%, Age 18 – 64 61.2%, 65 years and older 16.7% Gender: Census Estimates July 1, 2016: Female 51.5%, Male 48.5%	All Divisions and Program Areas	Individual Taxpayers
Business taxpayers rely on the Department of Revenue to administer business related taxes, licenses, and licensing fees. The primary business taxes and licenses include: alcohol beverage licensing (ABL), beer & wine, accommodations, tobacco, corporate income, motor fuel, property, sales and use, withholding, indigent hospital, and deed recording. The primary services provided in administering these taxes and fees include: producing formal Department rulings on various laws and policies; offering informal advice on various laws and policies; providing educational events and literature to taxpayers; offering various methods and options for taxpayers to use to comply with and pay taxes, and; registration.	General Public	Businesses operating in South Carolina	All Divisions and Program Areas	Business Taxpayers
Professionals in the tax industry rely on the Department of Revenue to provide services related to the individual and business taxes, licenses, and fees administered by the Department. The primary services provided to tax professionals include: producing formal Department rulings on various laws and policies; offering informal advice on various laws and policies; providing educational events and literature, and; offering various methods and options for taxpayers to use to comply with and pay taxes.	Industry	Tax Professionals and Tax Software Developers	All Divisions and Program Areas	Tax Professionals
Local Governments of this state rely on the Department of Revenue to impose various local taxes, primarily including: property, local option sales, accommodations, and admissions taxes. The primary services provided include: producing formal Department rulings on various laws and policies; offering informal advice on various laws and policies; providing educational events and literature, and; collecting debts through the GEAR and Debt Set-off programs.	Local Govts.		All Divisions and Program Areas	Local Governments

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Partner Template

Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Goal(s)
Alcohol and Tobacco Tax and Trade Bureau (TTB)	Federal Government	SCDOR partners with TTB to share and collaborate on important SC and federal alcohol tax compliance policies.	1, 2, 3
Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)	Federal Government	SCDOR partners with ATF to share and collaborate on important SC and federal tobacco tax compliance policies.	1, 2, 3
Clemson University	Higher Education Institute	SCDOR's Taxpayer Education Division partners with Clemson University to design and implement curriculum for an annual taxpayer workshops/seminars.	1, 2, 3
CSIdentity	Private Business Organization	SCDOR and CSID have partnered to provide taxpayer identity theft protection services.	1, 2, 3
FAST Enterprises	Private Business Organization	SCDOR and Fast Enterprises have partnered to design and implement a new commercial off the shelf tax processing system.	1, 2, 3
Federal Tax Administration (FTA)	Non-Governmental Organization	SCDOR partners with FTA to share important SC tax policies.	1, 2, 3
Immedion	Private Business Organization	SCDOR and Immedion have partnered to establish a disaster recovery location for SCDOR operations in the event of a disaster.	1, 2, 3
Internal Revenue Service	Federal Government	SCDOR's Taxpayer Education Division partners with LLR to design and implement curriculum for taxpayer workshops and seminars.	1, 2, 3
Other US State Departments of Revenue	State Government	SCDOR partners with other Departments of Revenue around the country to collaborate on tax policies as well as joint audit efforts.	1, 2, 3
Collection Agency	Private Business Organization	SCDOR partnered with a Collection Agency to increase debt collections.	1, 2, 3
Exela Technologies	Private Business Organization	SCDOR and Exela Technologies have partnered in tax forms processing.	1, 2, 3
South Carolina Attorney General (AG)	State Government	SCDOR's Criminal Investigation Division works jointly with the Attorney General's Office to prosecute criminal violations of the State's tax laws.	1, 2, 3
South Carolina Commission on Higher Education (CHE)	State Government	SCDOR partners with CHE to administer the SC Tuition Tax Credit.	1, 2, 3
South Carolina Comptroller General (CG)	State Government	SCDOR conducts daily financial transaction exchange data with the CG to administer, collect and enforce South Carolina taxes and fees.	1, 2, 3
South Carolina Consumer Affairs	State Government	SCDOR is accountable for serving as a partnering agency with Consumer Affairs to service South Carolina businesses (South Carolina Business One Stop, SCBOS).	1, 2, 3
South Carolina Coordinating Council for Economic Development	State Government	<p>1. SCDOR's Director serves as a member of the Coordinating Council for Economic Development and the Chairman of the Coordinating Council for Economic Development Enterprise Committee.</p> <p>2. SCDOR's Speaker Bureau partners with the Coordinating Council to design and implement training curriculum for Enterprise Program Job Development Training Seminars.</p>	1, 2, 3

South Carolina Counties and Municipalities	Local Government	<p>1. SCDOR partners with 46 counties and 270 municipalities in South Carolina to allow for open two-way communication to ensure the accuracy of all reports and distributions related to admissions tax, accommodations tax, gross and net taxable sales information, local option sales tax, capital projects tax, education capital improvement tax, school district tax, transportation tax, and tourism development tax.</p> <p>2. SCDOR is responsible for reimbursing counties for homestead exemptions.</p> <p>3. SCDOR is responsible for certification of appraisals on manufacturing and utility property to counties for assessment.</p> <p>4. SCDOR is responsible for providing counties with the Vehicle Guide required to value personal vehicles.</p> <p>5. SCDOR is mandated to provide continuing education to county auditors, treasurers, tax collectors and assessors.</p> <p>6. SCDOR conducts sales ratio studies in all counties and reviews and approves the County Tax Equalization Program.</p>	1, 2, 3
South Carolina Department of Health and Environmental Control (DHEC)	State Government	<p>1. SCDOR is accountable for serving as a partnering agency with DHEC to service South Carolina businesses (South Carolina Business One Stop, SCBOS)</p> <p>2. SCDOR partners with DHEC to administer the South Carolina Dry Cleaner Surcharge.</p> <p>3. SCDOR partners with DHEC and DHHS to administer the Indigent Healthcare Hospital Tax.</p>	1, 2, 3
South Carolina Department of Motor Vehicles (DMV)	State Government	<p>SCDOR depends on data provided by the DMV to administer various taxes and compliance programs. Specifically, taxpayer residency and age data allows SCDOR to administer South Carolina Motor Carrier Property Taxes, Vehicle Property Tax Exemptions, and other age-related tax discounts.</p>	1, 2, 3
South Carolina Education Lottery Commission	State Government	<p>SCDOR provides compliance certifications to the Education Lottery Commission for all taxpayers who have applied for a lottery license.</p>	1, 2, 3
South Carolina Forestry Commission	State Government	<p>SCDOR partners with the Forestry Commission to administer the Forest Renewal Tax.</p>	1, 2, 3
South Carolina Health and Human Services (DHHS)	State Government	<p>SCDOR partners with DHEC and DHHS to administer the Indigent Healthcare Hospital Tax.</p>	1, 2, 3
South Carolina Labor, License and Regulation (LLR)	State Government	<p>1. SCDOR's Taxpayer Education Division partners with LLR to design and implement curriculum for taxpayer workshops and seminars.</p> <p>2. SCDOR partners with LLR to provide data for compliance programs.</p>	1, 2, 3
South Carolina Law Enforcement Division (SLED)	State Government	<p>SCDOR partners with SLED to regulate the alcohol beverage industry in South Carolina. Specifically, SLED is responsible for the enforcement of the law while SCDOR is responsible for the licensing and litigation of alcohol beverage laws and other regulatory tax laws.</p>	1, 2, 3
South Carolina Office of Regulatory Staff (ORS)	State Government	<p>SCDOR partners with ORS by billing and collecting the Public Services Commission Utility Assessment on behalf of ORS who is charged with representing the public interest of South Carolina in utility regulation.</p>	1, 2, 3

South Carolina Parks, Recreation and Tourism (PRT)	State Government	<p>1. SCDOR and PRT jointly administer the Tourism Infrastructure Admissions Tax Act Incentives which allows admissions tax to be remitted to counties or municipalities as well as the Infrastructure Fund administered by the Coordinating Council for Economic Development.</p> <p>2. SCDOR and PRT's Film Commission jointly administer motion picture tax credits and wage payroll and expenditure supplier rebates.</p>	1, 2, 3
South Carolina Public Service Commission (PSC)	State Government	SCDOR partners with PSC by billing and collecting the Public Services Commission Utility Assessment on behalf of the Public Service Commission.	1, 2, 3
South Carolina Revenue and Fiscal Affairs Office (RFA)	State Government	The SCDOR director represents the Department in an ex-officio capacity at meetings of Revenue and Fiscal Affairs (RFA). The RFA is dependent on information provided by SCDOR in formulating budget estimates for purposes of developing guidelines for the General Assembly and the Governor to establish the state budget. SCDOR provides non-identifying data and reports on tax income, often stratified by income level and county, to assist in economic analysis.	1, 2, 3
South Carolina School Districts	Local Government	SCDOR is responsible for the computation for the Index of Taxpaying Ability used in the EFA Funding Formula.	1, 2, 3
South Carolina Secretary of State (SOS)	State Government	<p>1. SCDOR is accountable for serving as a partnering agency with SOS to service South Carolina businesses (South Carolina Business One Stop, SCBOS).</p> <p>2. SCDOR conducts automatic transmission of filings for corporate dissolutions.</p> <p>3. SCDOR and SOS partner to administer various business related tax credits.</p> <p>4. SCDOR's Taxpayer Education Division partners with SOS to design and implement curriculum for taxpayer workshops and seminars.</p>	1, 2, 3
South Carolina Technical Colleges	Higher Education Institute	SCDOR partners with the technical colleges to administer the Enterprise Zone Retraining Credit Program.	1, 2, 3
South Carolina Treasurer	State Government	SCDOR is responsible for conducting financial transactions with the South Carolina Treasurers Office. SCDOR also furnishes required data for the calculation and distribution of allocations by the Treasurers Office.	1, 2, 3
University of South Carolina	Higher Education Institute	The University of South Carolina, College of Arts and Sciences Institute for Public Service and Policy Research conducts an annual customer survey of taxpayers, The South Carolina State Survey.	1, 2, 3
Us Trade	Federal Government	SCDOR partners with US Trade Representatives to advise on South Carolina tax incentives.	1, 2, 3

Agency Name: DEPARTMENT OF REVENUE

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Accountability Report

Agency Code: R440 Section: 109

Report and External Review Template

Item	Is this a Report, Review, or both?	Report or Review Name	Name of Entity Requesting the Report or Conducting Review	Type of Entity	Reporting Frequency	Current Fiscal Year: Submission Date or Review Timeline (MM/DD/YYYY)	Summary of Information Requested in the Report or Reviewed	Method to Access the Report or Information from the Review
1	External Review and Report	Accountability Report	SCDOA and SCLOC	State	Annually	9/15/2019	Provides the Governor and the General Assembly a review of our agency's performance. It discusses prior year expenditures and associates expenditures with prospective goals, strategies and objective to move the agency forward in the future.	FY18 SCDOR Accountability Report
2	External Review and Report	Agency Debt Collection Report	SC Senate Finance, SC House Ways and Means, SC Inspector General	State	Annually	2/28/2019	Report the amount of the agency's outstanding debt and all methods it has used to collect that debt.	This report is not published online. Please contact: South Carolina Department of Revenue ATTN: Virginia Wetzel PO Box 125 Columbia, SC 29214-0780
3	External Review and Report	Angel Investor Tax Credit Report	SC Senate Finance, SC House Ways and Means, SC Governor	State	Annually	3/31/2019	Detail the number of Angel Investor Tax Credit applications approved and the tax credits approved.	2018 Angel Investor Credit Report
4	Internal Review and Report	Annual Report	SCDOR's Website	State	Annually	3/31/2019	SCDOR shall prepare and publish, annually, statistics reasonably available with respect to the operation of the department, including amounts collected, and other facts it considers pertinent and valuable.	FY17 Annual Report
5	External Review and Report	Bank Account Transparency and Accountability	SC Comptroller General	State	Annually	3/1/2019	Detail transaction information for the prior fiscal year for all accounts containing public funds which are not included in the Comptroller General's South Carolina Enterprise information System (SCEIS).	FY18 SCDOR Bank Account and Transparency Accountability Report
6	External Review and Report	Cigarette Tax Stamp Program Report	SC Senate Finance, SC House Ways and Means	State	Annually	3/15/2020	Detail the cost incurred by SCDOR associated with the operation of the Cigarette Tax Stamp Program.	NA
7	External Review and Report	Clinical Rotations Tax Credit Report	SC Senate Finance, SC House Ways and Means, SC Governor	State	Annually	3/31/2021	Detail the number of taxpayers claiming the clinical rotation credit, the total amount of credits allowed and the number of hours that the recipient taxpayer served as preceptors	NA
8	External Review and Report	Hidden Earmark Report	SC Executive Budget Office	State	Annually	11/1/2019	Cabinet Agencies must report annually funds appropriated to SCDOR through a hidden earmark in the previous fiscal.	This report is not published online. Please contact: South Carolina Department of Revenue ATTN: Virginia Wetzel PO Box 125 Columbia, SC 29214-0780
9	External Review and Report	Consumer Protection Services Report	SC Governor, SC General Assembly	State	Annually	3/15/2019	This report must detail the number of taxpayers claiming the consumer protection deduction and the total monetary.	This report is not published online. Please contact: South Carolina Department of Revenue ATTN: Virginia Wetzel PO Box 125 Columbia, SC 29214-0780
10	External Review and Report	Corporate Infrastructure Tax Credit Report	SC Senate Finance, SC House Ways and Means, SC Department of Commerce	State	Annually	3/1/2019	This report must outline the history of the Corporate License Tax Infrastructure Credit to include the amount of the credit allowed and the types of infrastructure provided to eligible projects.	This report is not published online. Please contact: South Carolina Department of Revenue ATTN: Virginia Wetzel PO Box 125 Columbia, SC 29214-0780
11	External Review and Report	Exceptional Needs Tax Credit Study	SC Senate Finance, SC House Ways and Means, SC Governor	State	Annually	1/15/2019	This report must detail allocation of scholarship grants and administration of the tax credits.	This report is not published online. Please contact: South Carolina Department of Revenue ATTN: Virginia Wetzel PO Box 125 Columbia, SC 29214-0780

12	External Review and Report	Fines and Fees Report	SC Senate Finance, SC House Ways and Means	State	Annually	9/1/2019	This report must detail all aggregate amounts of fines and fees that were charged and collected by SCDOR in the prior fiscal year.	FY18 SCDOR Fines and Fees Report
13	External Review and Report	House Legislative Oversight Annual Request for Information	SC House Legislative Oversight Committee	State	Annually	11/2/2018	This report is mandatory only when SCDOR is officially under study by the House Oversight Committee. It's purpose is to provide detailed information on the Agency's performance.	Legislative Oversight Committee Study of the Department of Revenue
14	External Review and Report	Other Funds Report	Executive Budget Office	State	Annually	11/1/2019	SCDOR must provide the following: 1. For each Other Fund revenue source, the enabling statute or proviso that authorizes its collection. 2. The agency program or activity that is supported by funds generated from the revenue source. 3. The statute or proviso that grants carry forward authority for funds generated from the revenue source. 4. An explanation of how the revenue source is generated to include the entity or person(s) assessed the fee, fine, or charge. 5. The actual amount collected in the previous fiscal year, the amounts estimated to be collected in the current fiscal year, and the amount estimated to be collected in the upcoming fiscal year. 6. The actual expenditures paid from funds generated by the revenue source for the previous fiscal year. 7. The revenue source's cash balance at the end of the previous fiscal year. 8. An explanation of the need to carry a cash balance in excess of the actual expenditures for the previous fiscal year.	SCDOR Other Funds Survey
15	External Review and Report	Three Year Information Technology Strategic Plan	Department of Administration's Division of Technology Operations (DTO)	State	Annually	8/1/2019	Cabinet Agencies must develop a three-year strategic plan for information technology.	Confidential
16	External Review and Report	Comprehensive Annual Financial Report (CAFR)	South Carolina Office of the State Auditor	State	Annually	2nd Qtr. Following Close of Fiscal Year	CAFR Financial External Review Reports are issued by the State Auditor's Office to the Comptroller General's Office. The comptroller General compiles statewide results.	Available on the Comptroller General's website upon completion.
17	External Review and Report	CAFR - IT	Clifton Larson Allen (Hired by the South Carolina Office of the State Auditor)	Outside Organization	Annually	3rd Qtr. Following Close of Fiscal Year	CAFR IT External Review Reports are issued by CliftonLarsonAllen to the State Auditor's Office and Comptroller General's Office. The comptroller General compiles statewide results.	Available on the Comptroller General's website upon completion.
18	External Review and Report	Independent Accountant's Report on Applying Agreed-Upon Procedures	South Carolina Office of the State Auditor	State	Annually	6/30/2018	Provides the State with an independent review of our agency's procedures that were agreed to, by management, on the systems, processes and behaviors related to financial activity.	State Auditor's Report
19	External Review and Report	Delegation Authority Audit	Division of State Human Resources	State	Annually	3/27/2019	This is an annual review by OHR to ensure via sampling that the Classification and Compensation guidelines are being followed in the HR department.	A copy can be requested from the Division of State Human Resources.