

2023-2024 Annual Report

Henry McMaster Governor W. Hartley Powell Director



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AGENCY OVERVIEW

SCDOR'S ORGANIZATIONAL STRUCTURE



STRATEGIC PLAN



MISSION



Our mission is 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.



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

VISION



We strive to be an innovative and trustworthy service partner for all stakeholders.

CULTURE



We strive to exemplify a culture that embodies:

Excellence demonstrated by focusing on proactive customer service.

Open Communication demonstrated through vibrant two-way communication with stakeholders.

Functional Security demonstrated through the protection of taxpayer information.

Leadership demonstrated by modeling integrity, ethical behavior, and the highest standards of conduct.

Vision and Innovation demonstrated by planning and problem solving.

Ownership of problems by taking responsibility for actions and performance.

Accountability demonstrated through performance metrics and evaluations.

Collaboration among teams for everyday process improvement.

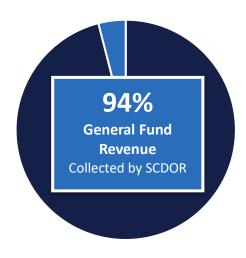
Empowering Employees to make a positive difference by enhancing their skills and knowledge, as well as recognizing their contributions.

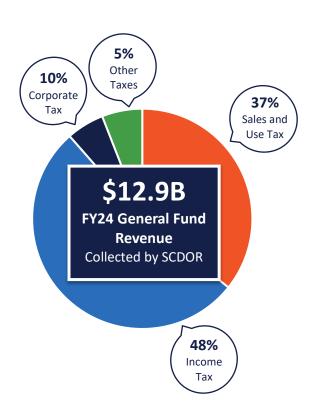
Professionalism demonstrated by competent, resourceful, accountable, and courteous employees.

SCDOR'S ROLE

Funding a Better State

The SCDOR strives to facilitate optimal tax and regulatory compliance to fund approximately 94% of the General Fund, which provides education, health and social wellness, safety, and other critical services to South Carolina citizens.





SCDOR General Fund Collection Sources

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

SCDOR Non-General Fund Collections

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



TAXPAYER BILL OF RIGHTS

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

- Taxpayers have the right to apply for assistance from the Taxpayer Advocate within the Department of Revenue.
- The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- Taxpayers have the right to request and receive forms, instructions, and otherwritten materials in plain, easy-to-understand language.
- Taxpayers have the right to prompt, courteous service from all dealings with the Department of Revenue.
- Taxpayers have the right to request and receive written information guides, which
 explain in simple and nontechnical language, appeal procedures and remedies as a
 taxpayer.
- Taxpayers have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Taxpayer Advocate Contact Information

Taxpayer Advocate
South Carolina Department of Revenue
300A Outlet Pointe Boulevard
P.O. Box 125 Columbia, SC 29214

Phone: 803-898-5444 Fax: 803-898-5020

Email: TaxpayerAdvocate@dor.sc.gov

INDIVIDUAL INCOME TAX

South Carolina has a simplified income tax structure which follows federal income tax laws. South Carolina accepts the adjustments, exemptions, and deductions allowed on federal tax returns with few modifications. Federal taxable income is the starting point in determining state income tax liability.

For a comparison of state and federal personal income tax rates and brackets, please see the following Tax Foundation publication: <u>State Individual Income Tax Rates and Brackets for 2023</u>

Enacted 1927

Statute Title 12, Chapter 6
Distribution State General Fund

Rate 0% - 6.5% for tax year 2022

0% - 6.4% for tax year 2023

\$6,113,184,871

FY24 Collections

Note: The Tax Year 2023 collections represented in this section are the actual collections net of refunds for this tax type and includes gross revenue allocated to Property Tax Relief funds (PTRTF).

INDIVIDUAL INCOME TAX RETURNS BY COUNTY

Tax Year 2023

County	Number of	Number of	State Taxable	State Income Tax
	Returns	Dependents	Income	Liability
ABBEVILLE	9,480	6,207	192,536,966	12,755,815
AIKEN	72,728	40,919	2,423,908,706	123,115,383
ALLENDALE	2,785	1,837	31,896,684	2,357,290
ANDERSON	88,965	54,331	2,869,185,420	167,707,410
BAMBERG	4,602	3,068	79,375,227	5,044,410
BARNWELL	7,408	4,987	141,170,090	8,725,220
BEAUFORT	86,906	36,555	4,678,158,457	273,201,334
BERKELEY	108,154	63,087	4,601,876,661	264,752,507
CALHOUN	6,020	3,485	153,071,074	9,542,300
CHARLESTON	186,841	84,666	12,582,744,039	741,489,482
CHEROKEE	22,493	14,468	490,296,535	26,401,458
CHESTER	13,486	8,575	312,540,904	16,704,359
CHESTERFIELD	16,975	11,227	334,803,386	17,723,392
CLARENDON	12,153	7,102	190,238,056	14,262,215
COLLETON	16,252	9,705	348,437,367	22,234,229
DARLINGTON	26,302	16,970	607,023,940	38,676,676
DILLON	11,018	8,497	158,258,872	10,046,957
DORCHESTER	73,657	44,187	2,636,077,729	152,653,325
EDGEFIELD	10,811	6,545	360,607,335	16,550,865
FAIRFIELD	9,076	4,859	6,266,037	12,457,720
FLORENCE	55,506	35,814	1,616,119,865	99,260,274
GEORGETOWN	29,105	13,140	1,046,231,167	66,575,576
GREENVILLE	239,503	135,833	10,975,904,012	644,622,700
GREENWOOD	27,322	17,016	703,479,270	43,340,211
HAMPTON	6,901	4,431	120,734,826	7,247,304
HORRY	180,844	74,039	4,685,200,573	294,730,176
JASPER	14,609	6,607	371,154,436	21,085,567
KERSHAW	29,578	18,175	840,500,153	50,017,898
LANCASTER	44,885	26,249	1,960,231,150	84,295,429
LAURENS	27,412	17,947	604,865,930	36,979,064
LEE	6,213	4,028	82,854,519	5,451,083
LEXINGTON	132,468	77,315	5,009,338,023	300,201,951
MARION	3,910	1,480	83,031,438	4,964,849
MARLBORO	11,638	7,861	146,515,561	10,122,398
MCCORMICK	8,921	6,194	115,941,031	6,666,719
NEWBERRY	15,940	9,522	404,083,434	25,220,158
OCONEE	33,984	16,659	1,233,852,598	72,917,817
ORANGEBURG	32,339	20,589	579,306,977	37,040,261
PICKENS	52,680	28,075	1,623,964,706	106,104,784
RICHLAND	169,871	97,503	5,956,305,511	351,052,281
SALUDA	7,494	4,521	173,627,254	10,762,179
SPARTANBURG	149,404	96,077	4,759,564,712	271,819,056
SUMTER	41,431	26,666	834,211,462	51,569,445
UNION	10,156	6,465	179,472,493	10,936,553
WILLIAMSBURG	11,128	7,082	162,540,957	11,244,379
YORK	125,236	78,777	6,529,903,096	273,827,172
OUT OF COUNTRY	3,522	629	65,529,202	3,605,545
OUT OF STATE	335,459	198,706	8,820,768,178	510,036,151
Total	2,593,571	1,468,677	92,883,706,019	5,348,099,327

INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY

Tax Year 2023

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	1,083,747	41.79	-\$10,753,389	-0.20
\$0.01-\$25	25,977	1.00	\$337,535	0.01
\$26-\$50	23,248	0.90	\$883,136	0.02
\$51-\$75	23,126	0.89	\$1,450,634	0.03
\$76-\$100	22,367	0.86	\$1,970,402	0.04
\$101-\$125	20,628	0.80	\$2,334,241	0.04
\$126-\$150	20,506	0.79	\$2,821,949	0.05
\$151-\$200	40,426	1.56	\$7,077,677	0.13
\$201-\$250	39,478	1.52	\$8,912,506	0.17
\$251-\$300	37,043	1.43	\$10,210,605	0.19
\$301-\$400	75,137	2.90	\$26,310,593	0.49
\$401-\$500	39,021	1.50	\$17,554,363	0.33
\$501-\$600	38,271	1.48	\$21,114,372	0.40
\$601-\$700	35,547	1.37	\$23,150,232	0.43
\$701-\$800	37,345	1.44	\$28,020,599	0.52
\$801-\$900	34,820	1.34	\$29,591,957	0.55
\$901-\$1,000	35,281	1.36	\$33,484,436	0.63
\$1,001-\$1,250	82,087	3.17	\$92,190,996	1.73
\$1,251-\$1,500	73,349	2.83	\$100,659,66	1.89
\$1,501-\$2,000	125,554	4.84	\$218,474,636	4.09
\$2,001-\$2,500	102,612	3.96	\$229,845,819	4.31
\$2,501-\$3,000	83,959	3.24	\$230,268,488	4.31
\$3,001-\$4,000	124,356	4.79	\$431,580,058	8.09
\$4,001-\$5,000	86,623	3.34	\$387,400,523	7.26
\$5,001-\$7,500	124,836	4.81	\$760,102,998	14.24
\$7,501-\$9,999	59,579	2.30	\$513,197,694	9.62
OVER \$10,000	98,648	3.80	\$2,169,153,21	40.64
Total	2,593,571	100.00	\$5,337,345,938	100.00

INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS

TAX YEAR 2023

State Taxable Income Class	Number of Returns	Number of Dependents	Total State Taxable Income	State Tax Amount	State Tax Credits	State Tax Liability
\$0	836,674	532,359	-12,205,482,504	87,253,478	10,747,196	81,528,693
\$1-\$1,000	51,954	18,029	23,820,606	1,159,435	447,545	1,006,259
\$1,001-\$2,000	41,331	17,121	61,633,114	980,768	351,735	917,268
\$2,001-\$3,000	37,744	16,940	94,184,054	805,880	352,680	753,803
\$3,001-\$4,000	35,741	16,966	124,865,621	1,206,176	485,510	1,053,327
\$4,001-\$5,000	34,210	16,500	153,954,316	2,123,784	688,978	1,746,374
\$5,001-\$6,000	32,640	16,064	179,517,468	3,238,752	932,084	2,587,787
\$6,001-\$7,000	31,881	15,691	207,182,215	4,017,166	1,133,933	3,166,388
\$7,001-\$8,000	31,181	15,691	233,811,789	4,786,775	1,374,136	3,686,066
\$8,001-\$9,000	30,015	15,025	255,105,653	5,537,358	1,537,343	4,267,937
\$9,001-\$10,000	29,443	14,690	279,752,949	6,351,680	1,768,500	4,842,709
\$10,001-\$11,000	28,857	14,356	302,978,841	7,184,227	1,901,575	5,539,210
\$11,001-\$12,001	28,541	14,147	328,256,484	7,932,175	2,046,300	6,136,481
\$12,001-\$13,000	28,148	13,458	351,870,539	8,827,470	2,172,143	6,886,172
\$13,001-\$14,000	28,030	13,126	378,381,323	9,408,870	2,208,133	7,416,028
\$14,001-\$15,000	27,532	12,940	399,240,464	10,065,447	2,323,284	7,947,915
\$15,001-\$20,000	129,398	57,630	2,258,681,236	63,194,817	10,965,767	52,808,181
\$20,001-\$25,000	115,526	48,743	2,594,380,353	92,543,821	7,147,751	85,493,590
\$25,001-\$35,000	195,468	82,305	5,823,191,579	248,912,918	15,220,567	233,798,899
\$35,001-\$50,000	213,810	97,329	8,987,161,816	441,105,020	31,290,950	409,977,570
\$50,001-\$75,000	218,232	119,015	13,371,285,627	722,716,969	59,596,957	663,361,186
\$75,001-\$100,000	127,573	86,373	11,029,556,986	631,183,031	58,655,718	572,711,386
\$100,001-\$150,000	127,620	97,917	15,464,871,309	919,481,955	88,393,685	831,246,356
\$150,001-\$200,000	54,895	46,279	9,426,688,987	577,229,627	57,119,736	520,178,258
\$200,001-\$350,000	51,186	46,405	13,093,480,464	819,546,126	76,878,691	742,705,525
\$350,001-\$500,000	13,215	12,268	5,436,413,651	346,788,127	33,017,405	313,779,107
\$500,001-\$750,000	6,922	6,391	4,153,113,268	267,391,261	25,140,657	242,257,536
Over- \$750,000	5,804	4,919	10,075,807,811	654,035,008	113,763,224	540,299,316
Total	2,593,571	1,468,677	92,883,706,019	5,945,008,121	607,662,183	5,348,099,327

INDIVIDUAL INCOME TAX RETURN STATISTICS

TAX YEAR 2023

All Returns Processed			
Filing Status	Individual Income Tax Returns	Amended	Total
Single	1,174,791	8,629	1,183,420
Head of Household	373,018	3,325	376,343
Married, Filing Jointly	936,693	9,513	946,206
Married, Filing Separately	85,262	638	85,900
Qualifying Surviving Spouse	1,687	15	1,702
Total	2,571,451	22,120	2,593,571

Refund Returns			
Return Type	Number of Refunds Issued	Total Amount Issued*	Average Refund Amount*
Individual Income Tax Return	1,906,211	\$1,923,934,740	\$1,009
Amended	22,041	\$23,018,080	\$1,044
Total	1,928,252	\$1,946,952,864	\$1,027

^{*}Prior to Debt Match

Use Tax Collections Reported on SC1040

Number of Returns 6,148

Amount \$686,409

INDIVIDUAL INCOME TAX CONTRIBUTIONS TAX YEAR 2023

Type of Contribution	Number of Returns	Amount (\$)
Children's Trust	1,671	38,522
Donate Life South Carolina	996	28,317
Eldercare Trust	1,289	17,189
Endangered Wildlife	3,259	85,254
K-12 Public Education Program	1,795	91,390
SC Assoc. Habitat Affiliates	1,289	88,586
SC Conservative Bank	715	10,468
SC Dept. National Resources	1,750	44,459
SC Dept. of Archives and History	861	8,819
SC Financial Literary	626	6,582
SC Law Enforcement Assistance	1,413	38,419
SC Litter Control Enforcement	1,074	14,924
SC Military Family Relief	1,478	37,777
SC School Readiness	992	17,987
SC State Forests	1,762	30,183
SC State Parks	3,011	88,466
SC Veteran's Trust	1,886	52,551
War Between States Heritage	557	6,192
Total	26,424	\$706,083

INDIVIDUAL INCOME TAX CREDITS

TAX YEAR 2023

Credit Claimed	Total Number of Credits	Total Amount of Credits (\$)
Abandoned Buildings Revitalization Credit	173	\$12,904,078
Accelerated Small Business Jobs Credit	87	\$813,986
Agribusiness Credit	***	***
Alternative Fuel Property Credit	8	\$30,802
Alternative Motor Vehicle Credit	103	\$222,652
Angel Investor Credit	94	\$1,523,496
Anhydrous Ammonia Additive Credit*	32	\$94,360
Apprenticeship Credit	17	\$91,053
Brownfields Cleanup Credit	46	\$555,285
Capital Investment Credit	198	\$6,778,992
Certified Historic Residential Structure Credit	30	\$1,676,385
Certified Historic Structure Credit	89	\$6,765,298
Child and Dependent Care Credit	113,484	\$22,398,748
Classroom Teacher Expenses Credit*	20,395	\$6,180,811
Clean Energy Credit	30	\$143,913
Commercials Credit	***	***
Community Development Credit	31	\$249,968
Credit for Shareholders of S Corporation Banks	68	\$184,482
Drip/Trickle Irrigation Systems Credit	61	\$71,475
Employer Child Care Program Credit	18	\$50,951
Energy Efficient Manufactured Home Credit	70	\$78,984
Exceptional Needs Children Education Credit	135	\$4,460,314
Excess Insurance Premium Credit	2,074	\$2,231,083
Family Independence Payments Credit	***	***
Fire Sprinkler System Credit	***	***
Health Insurance Pool Credit	23	\$32,884
Industry Partnership Fund Credit	160	\$3,285,104
Milk Credit*	42	\$1,587,895
Minority Business Credit	9	\$93,790 ***
Motion Pictures Credit	***	\$9,806,834
New Jobs Credit	379	\$40,529
Nursing Home Credit	149	\$4,292,385
Parental Refundable Credit*	464	***
Port Cargo Volume Increase Credit	***	\$226,849
Preceptor Credit	144	\$3,075
Premarital Preparation Course	20	\$1,637,254
Qualified Conservation Contribution Credit	90	\$299,443
Qualified Retirement Plan Contribution	119	\$4,218,954
Research Expenses Credit	363	\$692,142
Residential Retrofit Credit	432	\$574,127
Retail Facilities Revitalization Credit	7	\$211,974,10
SC Earned Income Tax Credit	99,122	9 \$523,450
SC Housing Credit	18	

SC Quality Forum Credit	***	***
Small Business Jobs Credit	55	\$356,806
Solar Energy or Small Hydropower System Credit	8,368	\$17,278,512
Solar Energy Property Credit	409	\$1,323,376
Taxes Paid To Another State	121,821	\$362,380,028
Textiles Rehabilitation Credit	119	\$11,678,391
Tuition Tax Credit*	4,185	\$5,967,231
Two Wage Earner Credit	391,228	\$83,668,984
Venison For Charity Credit	11	\$2,118
Venture Capital Investment Credit	***	***
Veterans Apprenticeship Credit	***	***
Water Resources Credit	20	\$25,535
Prior Year Carryover	377	\$26,263,550

Note: Figures are based on unaudited returns. Number of returns are for income tax returns processed for Tax Year 2023. The total for each return may include carryovers from prior years. Income tax credits for pass-through entities are included in individual income tax credits. The total number of credits does not equal the total number of returns claiming credits because taxpayers may take multiple credits on a single return.

^{*}Indicates Refundable Tax Credit

^{***} Indicates too few taxpayers to report

DEBT SETOFF COLLECTIONS

TAX YEAR 2023

Agency	Number of Returns	Amount (\$)
AIKEN COUNTY CLERK OF COURT	38	25,634
BEAUFORT COUNTY SCHOOL DISTRICT	16	7,514
BERKELEY COUNTY	50	40,159
BERKELEY COUNTY SCHOOL DISTRICT	78	42,755
CHARLESTON SOUTHERN UNIVERSITY	5	5,875
CITY OF COLUMBIA CUSTOMER CARE DIVISION	2,078	780,806
CLEMSON UNIV PERKINS LOANS	***	4,563
CLEMSON UNIV STUDENT ACCOUNT	275	191,837
COASTAL CAROLINA UNIVERSITY	33	9,846
COLLEGE OF CHARLESTON STUDENT	106	49,813
CONNECTOR 2000 ASSOCIATION INC	2,311	61,150
CONVERSE COLLEGE SETOFF STUDENT	46	23,682
DORCHESTER COUNTY WATER AUTHORITY	16	1,900
ERNEST E KENNEDY CENTER INC THE	30	5,685
ERSKINE COLLEGE	14	9,280
FLOR DAR TEC STUDENT	426	162,643
FLORENCE COUNTY DELINQUENT TAX OFFICE	90	31,385
FLORENCE SCHOOL DISTRICT ONE	32	8,477
FORREST JUNIOR COLLEGE	62	24,064
FRANCIS MARION UNIVERSITY	375	165,684
GASTON COLLEGE	***	861
GREENVILLE COUNTY SCHOOL	16	7,561
GREENVILLE TECHNICAL EDUCATION CENTER	***	35
GREENVILLE WATER	1,603	229,509
GREENWOOD HOUSING AUTHORITY	31	8,073
COMMISSION ON ALCOHOL AND DRUG ABUSE GREENWOOD-	5	168
HORRY GEORGETOWN TECHNICAL COLLEGE	963	397,235
HOUSING & REDEVELOPMENT AUTHORITY OF MARLBORO	***	241
HOUSING AUTHORITY OF ANDERSON	11	3,039
HOUSING AUTHORITY OF CHARLESTON	272	92,694
HOUSING AUTHORITY OF CHERAW	13	3,787
HOUSING AUTHORITY OF FLORENCE	37	12,710
HOUSING AUTHORITY OF HARTSVILLE	31	12,299
HOUSING AUTHORITY OF MARION	85	23,096
HOUSING AUTHORITY OF WOODRUFF	17	7,037
LAKE CITY HOUSING AUTHORITY	19	3,650
LANCASTER COUNTY NATURAL GAS AUTHORITY F	26	3,703
LANDER UNIVERSITY	276	136,883
LEXINGTON COUNTY	20	10,823
LEXINGTON COUNTY SCHOOL DISTRICT NO 1	25	3,098
MEDICAL UNIVERSITY OF SOUTH CAROLINA	55	56,739
MULLINS HOUSING AUTHORITY	***	1,297
MUNICIPAL ASSOCIATION OF SOUTH CAROLINA	11,258	3,039,390

DEBT SETOFF COLLECTIONS

TAX YEAR 2023

Agency	Number of Returns	Amount (\$)
OFFICE OF THE ADJUTANT GENERAL	***	558
ORANGEBURG CALHOUN TECHNICAL COLLEGE	369	118,403
PICKENS COUNTY COMMISSION ON ALCOHOL & DRUG ABUSE	62	10,549
PIEDMONT TECHNICAL COLLEGE	499	165,268
PRESBYTERIAN COLLEGE	16	10,136
SC DEPT OF DISABILITIES AND SPECIAL NEEDS	16	5,207
SC DEPT OF EMPLOYMENT AND WORKFORCE	11,660	5,149,853
SC DEPT OF EMPLOYMENT AND WORKFORCE INSURANCE	182	86,724
SC DEPT OF HEALTH AND ENVIRONMENTAL CONTROL	8	2,701
SC DEPT OF MENTAL HEALTH	2,457	989,678
SC DEPT OF MOTOR VEHICLE	160	25,584
SC DEPT OF PROBATION PAROLE AND PARDON	786	236,613
SC DEPT OF REVENUE ENTERPRISE	37,559	12,826,562
SCDOR DEBT	32,112	19,468,883
SC DEPT OF SOCIAL SERVICES - CHILD SUPPORT	7,878	4,526,977
SC DEPT OF SOCIAL SERVICES FOOD STAMPS	698	184,061
SC DEPT OF TRANSPORTATION	12	10,664
SC FORESTRY COMMISSION	5	2,037
SC HOUSE ETHICS COMMITTEE	***	3,058
SC PUBLIC EMPLOYEE BENEFIT AUTHORITY	59	47,160
SC REGIONAL HOUSING DEV	151	45,945
SC STATE HOUSING AUTHORITY	55	24,704
SOUTH CAROLINA ASSOCIATION OF COUNTIES	159,021	74,472,709
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	196	35,447
SOUTH CAROLINA STATE UNIVERSITY	29	17,266
SPARTANBURG COMMUNITY COLLEGE	1,247	466,510
STATE ETHICS COMMISSION	97	12,210
TECHNICAL COLLEGE OF THE LOWCOUNTRY	146	58,467
TRI COUNTY TECHNICAL CTR	9	1,651
USC	768	387,797
USC BEAUFORT	96	35,363
USC PERKINS	81	58,533
USC UPSTATE	581	322,543
WINTHROP TEACHING FELLOW GEAR	23	18,300
WINTHROP UNIVERSITY	225	96,376
YORK TECHNICAL COLLEGE	411	158,435
TOTALS		\$125,789,614

^{***}Indicates too few taxpayers to report

JOB DEVELOPMENT AND TRAINING CREDITS

Employers who create at least 10 jobs and make capital investments in the state may apply to the Coordinating Council for Economic Development to receive a portion of their withholding dollars as a refundable credit pursuant to a Revitalization Agreement.

Retraining credits may also be approved for certain employers. Credits are paid quarterly only after job creation and certification of investment. The amount of the credit varies depending upon the economic development status of the county where the jobs are created. The SCDOR administers the credit applications.

Enacted 1995

Statute Title 12, Chapter 10
Rate 2% to 5% of Withholding
Distribution Credit to Qualified Taxpayers

\$64,540,606

FY24 Credit Dollars Claimed

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09/23	\$15,718,622	\$264,413	\$15,983,035
12/23	\$14,131,187	\$233,358	\$14,364,545
03/24	\$18,702,304	\$402,130	\$19,104,434
06/24	\$14,853,794	\$234,798	\$15,088,592
TOTAL	\$63,405,907	\$1,134,699	\$64,540,606

CORPORATE INCOME TAX

South Carolina corporate income tax is imposed upon the South Carolina taxable income of domestic and foreign corporations. Once a business has determined its South Carolina taxable income, it must apply the South Carolina corporate income tax rate to determine the amount of South Carolina corporate income tax due.

For a comparison of state corporate income tax rates and brackets, please see the following Tax Foundation publication: State Corporate Income Tax Rates and Brackets for 2023

Enacted 1927 Statute 12-6-530

Rate 5%

Distribution State General Fund

\$1,293,063,734

FY24 Collections

Collections represented in this section includes gross revenue allocated to Property Tax Relief funds (PTRTF)

Note: The Fiscal Year 2024 collections represented in this section includes gross revenue allocated to Property Tax Relief funds (PTRTF).

CORPORATE LICENSE FEE

South Carolina imposes an annual license fee on the capital and paid-in surplus of a corporation. The license fee is \$15 plus \$1 for each \$1,000, or fraction, of capital stock and paid-in or capital surplus shown on the corporate records on the first day of the tax year. The minimum license fee is \$25. The license fee is computed in advance of the taxpayer's income tax year.

Enacted 1927

Statute Title 12, Chapter 20

Rate \$1 for each \$1,000 of capital

stock and paid in surplus plus \$15 (minimum \$25)

<u>Distribution</u> State General Fund

\$188,147,592

FY24 Collections

CORPORATE INCOME TAX CREDITS

FISCAL YEAR 2024

Constitution and					
Credits Earned	Number of Returns	Amount (\$)			
TC- Column A CF From Previous Year		2,334,277,080			
TC-2 Socio/Econ Disadvantage Small Business	***	***			
TC-3 Water Resources	***	***			
TC-4 New Jobs*	676	111,613,981			
TC-6 Infrastructure	***	***			
TC-8 Headquarters	35	3,867,244			
TC-11 Capital Investment	474	70,541,855			
TC-12 Family Independence Payments	15	15,734			
TC-14 Community Development	***	***			
TC-17 Recycling Facility	***	***			
TC-18 Research Expenses	1,201	101,164,585			
TC-19 Gift of Land for Conservation	18	225,454			
TC-20 Brownfields Cleanup	***	***			
TC-21 Certified Historic Structure	23	1,534,824			
TC-23 Textile Rehabilitation	29	8,263,556			
TC-25 Motion Picture	***	***			
TC-26 Venture Capital Investment	***	***			
TC-30 Port Cargo Volume Increase	16	1,594,678			
TC-31 Retail Facilities Revitalization	***	***			
TC-36 Industry Partnership Fund	28	2,749,000			
TC-37 Whole Effluent Toxicity Testing	***	***			
TC-38 Solar Energy System	55	392,003			
TC-41 Renewable Fuel Facility	***	***			
TC-45 Apprenticeship	22	1,400,831			
TC-50 Biomass Resource	***	***			
TC-55 Abandoned Buildings Revitalization	25	5,026,659			
TC-56 Angel Investor	6	124,215			
TC-57 Exceptional Needs Children Education	10	100,865			
TC-59 Alternative Fuel Property	***	***			
TC-61 Agribusiness	***	***			
Health Insurance Pool	***	***			
Infrastructure §12-20-105	***	***			
Total Credits Earned plus CF from Previous Year		\$2,339,180,945			
Expired Credits		(710,273)			
Credits Utilized		(162,571,658)			
Total Credit Carryforward**		2,502,462,876			

^{*}Total includes amounts taken on TC-4 New Jobs Credit, TC-4SA Accelerated Small Business Jobs Tax Credit, and TC- 4SB Small Business Jobs Credit

Note: Figures are based on unaudited returns. Number of returns and amounts are for income tax returns processed during Fiscal Year 2024 regardless of the tax year. In some cases, returns for multiple tax years are processed during the fiscal year. The total for each return may include carryovers from prior years. Income tax credits for pass-through entities are included in the individual income tax credits. The total number of credits does not equal the total number of returns claiming credits because taxpayers may take multiple credits on a single return.

^{**}Total credit carryforwards are for current returns that have claimed a credit for Fiscal Year 2024

^{***} Indicates too few taxpayers to report

SALES AND USE TAX

Sales Tax:

Sales Tax is imposed on the sale of goods and certain services in South Carolina. The statewide Sales and Use Tax rate is 6%. Counties may impose an additional 1% local Sales Tax if voters in that county approve the tax.

Use Tax:

The purchase of tangible goods for use in South Carolina, on which no South Carolina Sales and Use Tax has been paid, are subject to the Use Tax. Anyone who buys tangible personal property from out-of-state and brings it into South Carolina is responsible for paying a Use Tax of 6% on the sales price. Businesses that regularly make non-taxed purchases from out of state report and pay the Use Tax on their Sales and Use Tax return. A Use Tax credit is allowed for Sales Tax paid and due in another state, if the other state has similar reciprocity with South Carolina.

Enacted 1951

Statute Title 12, Chapter 36

Rate 6%

Distribution 66.7% to General Fund

16.7% to Education Improvement Act

16.7% to Homestead Exemption

\$4,786,379,944

FY24 General Fund Collections

\$3,000 MAXIMUM TAXPAYER DISCOUNT

FISCAL YEAR 2024

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0 - \$500	66,205	\$6,233,204.62
\$500 - \$1,000	8,735	\$6,272,066.66
\$1,000 - \$1,500	4,444	\$5,436,389.55
\$1,500 - \$2,000	2,610	\$4,517,672.67
\$2,000 - \$2,500	1,764	\$3,933,659.06
\$2,500 - \$3,000	1,294	\$3,574,995.85
Over \$3,001*	6,007	\$18,617,750.95
Total	91,059	\$48,585,739.36

Note: Taxpayers that file and pay electronically have a maximum discount of \$3,100.

\$10,000 MAXIMUM TAXPAYER DISCOUNT

FISCAL YEAR 2024

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0 - \$500	0	\$0
\$500 - \$2,000	0	\$0
\$2,000 - \$2,500	0	\$0
\$4,000 - \$5,000	0	\$0
\$5,000 - \$6,000	***	\$5,490.55
\$6,000 - \$7,000	***	\$6,774.04
\$10,000 and over	0	\$0
Total	***	\$12,264.59

^{***}Indicates too few taxpayers to report

GROSS AND NET TAXABLE SALES BY COUNTY

FISCAL YEAR 2024

County	Sales Accounts	Gross Sales	Total Net Taxable Sales
Abbeville	406	\$298,748,179	\$108,551,161
Aiken	2,833	\$4,399,817,796	\$1,761,618,973
Allendale	128	\$288,914,682	\$20,757,056
Anderson	3,989	\$7,985,863,140	\$2,674,215,090
Bamberg	224	\$272,770,084	\$69,061,971
Barnwell	376	\$349,646,753	\$129,460,551
Beaufort	4,839	\$7,358,304,929	\$4,352,696,770
Berkeley	4,077	\$9,968,510,268	\$3,110,233,149
Calhoun	277	\$387,090,819	\$65,412,779
Charleston	12,451	\$22,865,696,036	\$11,695,591,961
Cherokee	968	\$2,040,604,052	\$496,640,434
Chester	609	\$791,182,153	\$198,781,873
Chesterfield	724	\$1,108,078,427	\$292,916,004
Clarendon	566	\$673,162,816	\$222,238,909
Colleton	803	\$973,162,457	\$420,260,756
Darlington	1,243	\$1,610,860,075	\$505,241,939
Dillon	572	\$1,127,474,434	\$228,048,493
Dorchester	2,839	\$4,515,097,548	\$1,584,843,464
Edgefield	405	\$542,767,798	\$97,801,417
Fairfield	324	\$1,200,251,954	\$109,759,360
Florence	3,188	\$7,975,866,031	\$2,483,356,788
Georgetown	1,665	\$2,172,242,719	\$1,050,881,317
Greenville	12,831	\$26,381,707,344	\$10,516,476,249
Greenwood	1,310	\$3,107,255,577	\$884,762,636
Hampton	319	\$403,180,573	\$104,640,280
Horry	9,092	\$16,496,773,401	\$9,261,981,010
Jasper	681	\$1,735,472,696	\$688,739,380
Kershaw	1,239	\$1,742,087,014	\$560,088,144
Lancaster	1,641	\$2,438,358,661	\$882,737,558
Laurens	1,039	\$2,187,203,957	\$429,769,469
Lee	276	\$620,511,203	\$81,654,393
Lexington	6,701	\$19,123,754,948	\$6,449,751,595
Marion	, 568	\$687,355,212	\$226,468,327
Marlboro	383	\$434,390,650	\$116,431,583
McCormick	131	\$65,794,042	\$28,619,296
Newberry	781	\$1,446,888,348	\$388,861,735
Oconee	1,422	\$2,819,739,331	\$965,420,884
Orangeburg	1,789	\$4,207,054,455	\$1,013,007,129
Pickens	2,262	\$3,842,182,279	\$1,505,855,404
Richland	8,752	\$14,831,449,546	\$6,013,729,340
Saluda	297	\$305,142,391	\$61,331,906
Spartanburg	6,849	\$14,118,645,135	\$4,770,559,049
Sumter	1,813	\$2,799,060,099	\$1,069,738,271
Union	, 419	\$1,270,293,126	\$208,637,495
Williamsburg	544	\$601,534,088	\$184,652,220
York	5,570	\$9,183,070,900	\$3,909,346,477
Out of State	35,143	\$115,396,989,639	\$38,271,421,430
Grand Total	145,358	\$325,152,007,761	\$120,273,051,475

GROSS SALES BY CITY AND COUNTY FISCAL YEAR 2024

City and County	Gross Sales	City and County	Gross Sales
	ABBEVILLE		BAMBERG
Abbeville	\$129,769,219	Bamberg	\$108,356,129
Calhoun Falls	\$31,537,459	Denmark	\$46,266,860
Donalds	\$3,211,682	Ehrhardt	\$8,344,432
Due West	\$13,597,270	Olar	\$1,418,662
Honea Path	\$2,733,075	Unincorporated	\$108,384,000
Lowndesville	\$84,457	Total	\$272,770,084
Unincorporated	\$112,691,497		BARNWELL
Ware Shoals	\$5,123,520	Barnwell	\$253,806,414
Total	\$298,748,179	Blackville	\$14,500,969
	AIKEN	Elko	\$53,459
Aiken	\$2,070,322,818	Hilda	\$1,697,031
Burnettown	\$4,629,091	Kline	\$32,241
Jackson	\$10,939,374	Snelling	\$236,655
Monetta	\$2,680,827	Unincorporated	\$31,248,255
New Ellenton	\$28,615,397	Williston	\$48,071,731
North Augusta	\$901,658,960	Total	\$349,646,753
Perry	\$1,999,884		BEAUFORT
Salley	\$1,823,235	Beaufort	\$1,671,411,589
Unincorporated	\$1,346,940,616	Bluffton	\$1,429,551,296
Wagener Windsor	\$29,461,983	Hardeeville Hilton Head Island	\$207
	\$745,611 \$4,399,817,796		\$2,249,700,452 \$110,826,767
Total	\$4,555,617,750	Port Royal Unincorporated	\$1,896,038,762
	ALLENDALE	Yemassee	\$1,650,038,762
Allendale	\$217,161,492	Total	\$ 7,358,304,929
Fairfax	\$14,176,982		BERKELEY
Sycamore	\$766,753	Bonneau	\$12,970,704
Unincorporated	\$56,809,455	Charleston	\$644,775,977
Total	\$288,914,682	Goose Creek	\$1,042,738,888
		Hanahan	\$228,563,137
	ANDERSON	Jamestown	\$13,780,999
Anderson	\$2,607,715,845	Moncks Corner	\$2,995,369,363
Belton	\$120,099,187	North Charleston	\$15,718,351
Easley	\$6,352,039	St Stephen	\$24,361,985
Greenville	\$518,706	Summerville	\$1,838,471,496
Honea Path	\$106,194,055	Unincorporated	\$3,151,759,366
lva	\$29,353,218	Total	\$9,968,510,268
Pelzer	\$118,088,875		
Pendleton	\$94,562,114		
Starr	\$4,084,774		
Unincorporated	\$4,816,097,733	Camara	CALHOUN 631 640 F03
West Pelzer	\$8,214,955	Cameron	\$21,610,593
Williamston	\$74,581,640 \$7,085,863,140	St Matthews	\$81,317,498
Total	\$7,985,863,140	Unincorporated	\$284,162,728 \$387,090,819
		Total	\$38,080,819

City and County	Gross Sales	City and County	Gross Sal
	CHARLESTON	CLAREI	
Awendaw	\$56,910,236	Manning	\$367,063,50
Charleston	\$8,351,214,835	Paxville	\$1,965,20
olly Beach	\$144,241,111	Summerton	\$80,941,9
Goose Creek	\$3,568,647	Turbeville	\$67,210,29
lollywood	\$91,762,547	Unincorporated	\$155,981,8
sle of Palms	\$286,552,506	Total	\$673,162,8
ames Island	\$90,982,858		, , ,
iawah Island	\$316,130,002	COLLE	TON
incolnville	\$685,383	Cottageville	\$28,750,6
AcClellanville	\$14,983,625	Edisto Beach	\$89,849,4
Лeggett	\$3,311,099	Lodge	\$2,686,1
/It Pleasant	\$3,196,463,625	Smoaks	\$1,932,2
Iorth Charleston	\$7,811,635,450	Unincorporated	\$288,738,0
avenel	\$167,395,697	Walterboro	\$558,620,3
ockville	\$2,191,074	Williams	\$2,585,5
eabrook Island	\$34,278,570	Total	\$973,162,4
ullivans Island	\$58,693,008	DARLIN	
ummerville	\$17,612,013	Darlington	\$467,831,4
Inincorporated	\$2,217,083,749	Hartsville	\$608,103,1
otal	\$22,865,696,036	Lamar	\$21,478,5
otai	4= ,000,000,000	Society Hill	\$12,248,1
	CHEROKEE	Unincorporated	\$501,198,7
lacksburg	\$181,875,189	Total	\$1,610,860,0
Chesnee	\$899,042	Total	71,010,000,0
affney	\$1,412,058,581	DILL	ON
Jnincorporated	\$445,771,240	Dillon	\$695,389,9
otal	\$2,040,604,052	Lake View	\$13,892,0
ota:	CHESTER	Latta	\$136,798,9
Chester	\$269,368,934	Unincorporated	\$281,393,4
ort Lawn	\$11,740,985	Total	\$1,127,474,4
ireat Falls	\$19,927,272	DORCH	
owrys	\$1,807,479	Harleyville	\$88,048,9
ichburg	\$238,211,819	North Charleston	\$832,490,2
Jnincorporated	\$250,125,665	Reevesville	\$32,490,2
otal	\$791,182,153		
Otai	\$/91,182,153	Ridgeville	\$17,688,1
	0115055551515	St George	\$201,178,1
NI.	CHESTERFIELD	Summerville	\$1,608,488,8
Cheraw	\$583,025,580	Unincorporated	\$1,767,172,1
chesterfield	\$91,343,142	Total	\$4,515,097,5
efferson	\$25,820,193		
/IcBee	\$16,167,773	EDGEF	
Nount Croghan	\$6,171,352	Edgefield	\$40,966,2
ageland	\$217,649,931	Johnston	\$26,166,5
atrick	\$4,562,272	North Augusta	\$24,321,3
uby	\$1,013,252	Trenton	\$203,968,9
Inincorporated	\$162,324,932	Unincorporated	\$247,344,8
	\$1,108,078,427		\$542,767,7

City and County		Gross Sales	City and County	Gross Sales
	FAIRFIELD		НАМР	
Blythewood		\$315,446	Brunson	\$3,395,819
Jenkinsville		\$72,419	Estill	\$43,706,167
Ridgeway		\$46,220,766	Furman	\$6,148,066
Unincorporated		\$499,732,664	Gifford	\$22,154
Winnsboro		\$653,910,659	Hampton	\$124,273,061
Total		\$1,200,251,954	Luray	\$46,859
	FLORENCE		Scotia	\$902,616
Coward		\$13,884,339	Unincorporated	\$112,509,574
Florence		\$4,402,460,847	Varnville	\$31,015,332
Johnsonville		\$41,012,016	Yemassee	\$81,160,926
Lake City		\$1,075,966,990	Total	\$403,180,573
Olanta		\$20,894,436		
Pamplico		\$24,070,720	HOR	RY
Quinby		\$9,231,525	Atlantic Beach	\$32,574,681
Scranton		\$11,711,272	Aynor	\$106,199,200
Timmonsville		\$38,832,943	Briarcliffe Acres	\$3,315
Unincorporated		\$2,337,800,942	Conway	\$2,139,808,477
Total		\$7,975,866,031	Georgetown	\$824,335
			Loris	\$160,364,288
			Myrtle Beach	\$4,380,481,964
	GEORGETOWN		North Myrtle Beach	\$1,650,792,963
Andrews		\$85,066,309	Surfside Beach	\$296,568,577
Georgetown		\$642,345,978	Unincorporated	\$7,729,155,601
Pawleys Island		\$213,525,724	Total	\$16,496,773,401
Unincorporated		\$1,231,304,708		
Total		\$2,172,242,719	JASP	PER
	GREENVILLE		Hardeeville	\$527,617,311
City View		\$161,856	Ridgeland	\$370,259,397
Fountain Inn		\$308,608,517	Unincorporated	\$837,595,988
Greenville		\$11,151,903,956	Total	\$1,735,472,696
Greer		\$1,024,835,709	KERSH	łAW
Mauldin		\$1,341,189,566	Bethune	\$146,926,997
Simpsonville		\$1,154,154,185	Camden	\$684,757,200
Travelers Rest		\$429,569,414	Elgin	\$176,018,875
Unincorporated		\$10,971,284,141	Unincorporated	\$734,383,942
Total		\$26,381,707,344	Total	\$1,742,087,014
	GREENWOOD		LANCA	STER
		\$1,268,749,361	Heath Springs	\$17,728,171
Greenwood		\$1,200,749,301		
Greenwood Hodges		\$1,268,749,361	Kershaw	\$118,159,688
			Kershaw Lancaster	
Hodges		\$13,112,483		\$118,159,688 \$855,065,128 \$3,046,951
Hodges Ninety Six		\$13,112,483 \$16,658,736	Lancaster	\$855,065,128
Hodges Ninety Six Troy		\$13,112,483 \$16,658,736 \$4,924	Lancaster Van Wyck	\$855,065,128 \$3,046,951

City and County		Gross Sales	City and County		Gross Sales
•	LAURENS			MCCORMICK	
Clinton		\$274,547,462	McCormick		\$44,163,255
Cross Hill		\$6,023,174	Parksville		\$830,112
Fountain Inn		\$400,625,967	Plum Branch		\$916,618
Gray Court		\$212,415,033	Unincorporated		\$19,884,056
Laurens		\$598,416,970	Total		\$65,794,042
Unincorporated		\$689,550,644			
Ware Shoals		\$153,117		NEWBERRY	
Waterloo		\$5,471,590	Chappells		\$812,575
Total		\$2,187,203,957	Little Mountain		\$11,607,495
			Newberry		\$688,279,919
	LEE		Peak		\$5,403,524
Bishopville		\$418,155,499	Pomaria		\$391,983
Lynchburg		\$12,870,432	Prosperity		\$105,003,224
Unincorporated		\$189,485,272	Silverstreet		\$2,658,846
Total		\$620,511,203	Unincorporated		\$622,558,205
	LEXINGTON		Whitmire		\$10,172,576
Batesburg Leesville		\$414,454,502	Total		\$1,446,888,348
Cayce		\$3,285,537,974		OCONEE	
Chapin		\$227,186,351	Salem		\$17,592,429
Columbia		\$751,241,475	Seneca		\$934,293,034
Gaston		\$583,978,728	Unincorporated		\$1,579,224,332
Gilbert		\$61,914,883	Walhalla		\$62,368,464
Irmo		\$130,707,766	West Union		\$129,558,826
Lexington (Town)		\$3,036,036,836	Westminister		\$96,702,245
Pelion		\$37,049,066	Total		\$2,819,739,331
Pine Ridge		\$10,719,293			
South Congaree		\$7,557,988			
Springdale		\$91,311,510		ORANGEBURG	
Swansea		\$33,218,942	Bowman		\$83,959,848
Unincorporated		\$8,089,565,762	Branchville		\$17,757,708
West Columbia		\$2,363,273,873	Cope		\$12,097,938
Total		\$19,123,754,948	Cordova		\$2,778,243
			Elloree		\$1,232,468,384
			Eutawville		\$26,274,108
			Holly Hill		\$76,524,208
	MARION		Livingston		\$3,650
Marion		\$274,006,606	Neeses		\$4,865,899
Mullins		\$108,190,138	North		\$24,485,062
Nichols		\$27,757,315	Norway		\$23,229,693
Sellers		\$1,000	Orangeburg		\$908,708,052
Unincorporated		\$277,400,153	Rowesville		\$21,741,286
Total		\$687,355,212	Santee		\$141,060,334
	MARLBORO		Springfield		\$4,873,072
Bennettsville		\$216,639,672	Unincorporated		\$1,620,609,321
Blenheim		\$7,228,714	Vance		\$4,228,198
Clio		\$26,095,954	Woodford		\$1,389,452
McColl		\$17,785,582	Total		\$4,207,054,455
Tatum		4			
ratum		\$261,739			
Unincorporated		\$261,739 \$166,378,989			

City and County		Gross Sales	City and County	Gross Sales
	PICKENS			SUMTER
Central		\$136,977,371	Mayesville	\$1,074,552
Clemson		\$407,361,480	Pinewood	\$2,195,111
Easley		\$1,477,899,134	Sumter	\$2,023,865,320
Liberty		\$200,896,399	Unincorporated	\$771,925,116
Norris		\$20,257,011	Total	\$2,799,060,099
Pickens		\$568,315,422		
Six Mile		\$24,760,265		UNION
Unincorporated		\$1,005,715,196	Carlisle	\$2,836,879
Total		\$3,842,182,279	Jonesville	\$4,720,504
			Unincorporated	\$104,390,069
	RICHLAND		Union	\$1,158,345,674
Arcadia Lakes		\$4,949,565	Total	\$1,270,293,126
Blythewood		\$516,849,082		
Cayce		\$4,557,962		
Columbia		\$6,742,778,022		
Eastover		\$27,974,504	WII	LLIAMSBURG
Forest Acres		\$322,328,721	Andrews	\$22,575,017
Irmo		\$619,885,751	Greeleyville	\$15,927,294
Unincorporated		\$6,592,125,939	Hemingway	\$102,609,009
Total		\$14,831,449,546	Kingstree	\$110,807,533
			Lane	\$1,931,844
	SALUDA		Stuckey	\$22,473,911
Batesburg Leesville		\$875,863	Unincorporated	\$325,209,480
Monetta		\$2,097,689	Total	\$601,534,088
Ridge Spring		\$16,149,025		YORK
Saluda		\$111,310,737	Clover	\$204,027,148
Unincorporated		\$174,659,729	Fort Mill	\$831,448,822
Ward		\$49,348	Hickory Grove	\$3,190,843
Total		\$305,142,391	McConnells	\$17,410,739
	SPARTANBURG		Rock Hill	\$3,194,947,482
Campobello		\$36,436,586	Sharon	\$6,583,528
Central Pacolet		\$7,335,910	Smyrna	\$480,709
Chesnee		\$108,752,425	Tega Cay	\$139,043,606
Cowpens		\$53,154,597	Unincorporated	\$3,325,336,681
Duncan		\$612,836,190	York	\$1,460,601,341
Greer		\$706,794,546	Total	\$9,183,070,900
Inman		\$215,893,461		
Landrum		\$94,890,495		
Lyman		\$100,856,284	OUT OF STATE TOTAL	\$115,396,989,639
Pacolet		\$12,393,736	STATE TOTAL	\$209,755,018,122
Reidville		\$1,681,817		
Spartanburg		\$5,046,536,502	STATE GRAND TOTAL	\$325,152,007,761
Unincorporated		\$6,884,755,649		
Wellford		\$112,389,881		
Woodruff		\$123,937,056		
Total		\$14,118,645,135		
			***Indicates too few	entities to report.

SALES TAX COLLECTIONS BY NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

FISCAL YEAR 2024

NAICS	NAICS Classification	Number of Returns	Gross Sales	Total Net Taxable
11	Agriculture, Forestry, Fishing and Hunting	2,010	\$212,500,373	\$53,321,883
21	Mining	550	\$185,275,996	\$59,801,275
22	Utilities	1,294	\$6,962,284,006	\$2,001,244,000
23	Construction	9,041	\$2,717,995,271	\$619,592,315
31 - 33	Manufacturing	23,601	\$23,285,475,074	\$2,235,640,909
42	Wholesale Trade	16,981	\$12,877,404,926	\$3,680,310,923
44 - 45	Retail Trade	405,976	\$124,519,193,222	\$50,412,259,324
48 - 49	Transportation and Warehousing	1,377	\$535,466,286	\$128,801,529
51	Information	56,545	\$55,055,618,366	\$18,390,604,092
52	Finance and Insurance	486	\$22,523,243	\$18,793,131
53	Real Estate Rental and Leasing	11,899	\$2,732,042,625	\$1,869,295,489
54	Professional, Scientific, and Technical Services	12,484	\$1,589,596,330	\$366,046,545
55	Management of Companies and Enterprises	141	\$25,125,400	\$4,338,708
56	Admin. Support/ Waste Management/Remediation	6,603	\$2,846,183,963	\$865,268,895
61	Educational Services	1,834	\$36,442,024	\$16,230,349
62	Health Care and Social Assistance	13,390	\$4,163,066,897	\$662,174,188
71	Arts, Entertainment, and Recreation	16,025	\$1,996,954,758	\$1,276,337,036
72	Accommodation and Food Services	172,246	\$18,902,580,013	\$17,232,469,413
81	Other Services (except Public Administration)	52,473	\$4,034,154,169	\$1,937,543,404
92	Public Administration	450	\$51,352,430	\$19,605,726
	Invalid NAICS	182,024	\$62,400,772,391	\$18,423,372,338
	TOTAL	987,430	\$325,152,007,761	\$120,273,051,475

LOCAL SALES AND USE TAX

Most counties in South Carolina charge one or more local Sales Taxes in addition to the state Sales and Use Tax rate of 6%. The local taxes are general Sales and Use Taxes on all sales at retail with a few exceptions. The SCDOR collects these taxes and distributes the funds to the imposing jurisdiction.

CAPITAL PROJECTS TAX

Enacted 1994 Statute 4-10-300 Rate 1%

Distribution 100% minus SCDOR administration

cost to county treasurer

\$405,694,096

FY24 Collections

COUNTY GREEN SPACE TAX

Enacted 2022 Statute 4-10-1010

Rate 1%

Distribution 100% to county treasurer

\$65,496,615

FY24 Collections

EDUCATION CAPITAL IMPROVEMENT TAX

Enacted 2009 Statute 4-10-410 Rate 1%

Distribution 100% minus SCDOR administration

cost to county treasurer

\$433,893,217

FY24 Collections

LOCAL OPTION SALES AND USE TAX

Enacted 1991 Statute 4-10-10 Rate 1%

Distribution 100% minus SCDOR administration

cost to county treasurer

\$551,545,902

FY42 Collections

SCHOOL DISTRICT TAX

The General Assembly has authorized certain school districts to impose a Sales and Use Tax within the county following a referendum.

Enacted 1997 Statute 4-10-300 Rate 1%

Distribution 100% minus SCDOR administration

cost to county treasurer

\$95,882,054

FY24 Collections

TOURISM DEVELOPMENT TAX

This tax may only be imposed by a municipality located in a county where revenue from the state accommodations tax is at least \$14 million in a fiscal year.

Enacted 2009 Statute 4-10-910 Rate 1%

Distribution 100% minus SCDOR administration

cost to city

\$44,819,718

FY24 Collections

TRANSPORTATION TAX

Enacted 1995 Statute 4-37-30 Rate Up to 1%

Distribution 100% minus SCDOR administration

cost to county treasurer

\$368,112,525

FY24 Collections

LOCAL SALES TAX ALLOCATIONS BY COUNTY/ MUNICIPALITY

FISCAL YEAR 2024

Local Opti	on Sales Tax	Capital Proje	cts Sales Tax
Abbeville	\$2,890,441	Aiken	
Allendale	\$744,503	Allendale	
Bamberg	\$1,469,198	Bamberg	
Barnwell	\$2,805,364	Barnwell	
Berkeley	\$58,566,344	Calhoun	
Calhoun	\$2,066,159	Chester	
Charleston	\$175,841,405	Colleton	
Cherokee	\$9,212,477	Edgefield	
Chester	\$4,784,234	Florence	
Chesterfield	\$6,155,917	Georgetown	
Clarendon	\$4,749,056	Greenwood	
Colleton	\$8,071,848	Hampton	
Darlington	\$10,260,078	Horry	,
Dillon	\$4,967,758	Lancaster	
Edgefield	\$2,524,292	Laurens	
Fairfield	\$3,658,309	Lee	
Florence	\$36,962,121	Marion	
Hampton	\$2,501,936	McCormick	
Jasper	\$10,273,624	Newberry	
Kershaw	\$12,025,109	Orangeburg	
Lancaster	\$19,334,970	Saluda	
Laurens	\$8,840,924	Spartanburg	
Lee	\$1,680,216	Sumter	
Marion	\$4,148,926	Williamsburg	
Marlboro	\$2,566,906	York	
McCormick	\$1,182,538	Total:	
Pickens	\$27,317,759	Education Capital	Improveme
Richland	\$98,225,654	Aiken	
Saluda	\$1,928,410	Anderson	
Sumter	\$18,564,901	Berkeley	
Union	\$3,866,977	Charleston	9
Williamsburg	\$3,357,548	Cherokee	
Total:	\$551,545,902	Darlington	
		Horry	9
		Kershaw	

Trans	portation Tax	
Beaufort	\$98,043	
Berkeley	\$59,322,906	
Charleston	\$175,652,917	
Dorchester	\$34,357,795	
Jasper	\$67,394	
Richland	\$98,613,470	
Total:	\$368,112,525	
Tourism Development Tax		
Myrtle Beach	\$44,819,718	

Hampton	710,170			
Horry	\$126,842,404			
Lancaster	\$16,556,686			
Laurens	\$8,240,696			
Lee	\$1,483,143			
Marion	\$3,424,636			
McCormick	\$1,036,209			
Newberry	\$6,168,744			
Orangeburg	\$14,416,402			
Saluda	\$1,778,524			
Spartanburg	\$70,426,744			
Sumter	\$136,793			
Williamsburg	\$2,938,839			
York	\$55,889,491			
Total:	\$405,694,096			
Education Capital	Improvement Tax			
Aiken	\$29,641,687			
Anderson	\$38,567,953			
Berkeley	\$51,937,057			
Charleston	\$159,582,262			
Cherokee	\$8,223,851			
Darlington	\$8,699,263			
Horry	\$126,832,867			
Kershaw	\$10,408,277			
Total:	\$433,893,217			
School District Tax				
Chesterfield	\$5,212,959			
Clarendon	\$4,744,006			
Dillon	\$4,271,547			
Jasper	\$9,344,850			
Lexington	\$70,239,024			
Marlboro	\$2,069,669			
Total:	\$95,882,054			
County Green Space Tax				
Beaufort	\$65,496,615			

\$29,714,775 \$712,111 \$1,261,574 \$2,336,082 \$1,891,848 \$4,218,235 \$6,870,697 \$2,802,177 \$33,068,466 \$2,512 \$13,466,129 \$10,178

ACCOMMODATIONS TAX

The rental of transient accommodations is subject to a 2% state Accommodations Tax in addition to the 5% Sales Tax and any applicable local tax. Lodgings include rooms, campground spaces, or sleeping accommodations provided by a hotel, inn, motel, campground, or residence. The person providing the accommodations is responsible for the Accommodations Tax and may need a Retail License.

Enacted 1984 Statute §12-36-920

Rate 2%

Distribution 100% to local governments minus

SCDOR administration cost

\$114,536,856

Total

FY24 Collections

COLLECTIONS BY COUNTY – FY24						
County	Tax Collected	County	Tax Collected			
Abbeville	\$39,386	Greenwood	\$346,777			
Aiken	\$1,200,542	Hampton	\$28,248			
Allendale	\$6,616	Horry	\$31,704,315			
Anderson	\$1,072,896	Jasper	\$605,363			
Bamberg	\$11,817	Kershaw	\$252,696			
Barnwell	\$34,052	Lancaster	\$122,584			
Beaufort	\$18,063,502	Laurens	\$202,157			
Berkeley	\$1,690,169	Lee	\$18,734			
Calhoun	\$7,013	Lexington	\$1,673,355			
Charleston	\$30,465,934	Marion	\$30,834			
Cherokee	\$217,503	Marlboro	\$8,160			
Chester	\$135,236	McCormick	\$60,084			
Chesterfield	\$118,871	Newberry	\$232,542			
Clarendon	\$245,536	Oconee	\$835,437			
Colleton	\$1,325,039	Orangeburg	\$1,088,179			
Darlington	\$148,161	Pickens	\$906,860			
Dillon	\$181,368	Richland	\$4,568,994			
Dorchester	\$317,379	Saluda	\$28,080			
Edgefield	\$31,762	Spartanburg	\$1,890,901			
Fairfield	\$62,396	Sumter	\$570,849			
Florence	\$1,770,608	Union	\$42,952			
Georgetown	\$3,310,749	Williamsburg	\$21,580			
Greenville	\$6,787,448	York	\$2,053,194			

\$114,536,856

ADMISSIONS TAX

Admissions Tax must be collected by all places of amusement when an admission price has been charged. Places of amusement must obtain an Admissions Tax License and may be required to obtain a Retail License. There is no charge for the Admissions Tax License.

Enacted 1923

Statute §12-21-2420 to §12-21-6540

§12-62-60

Rate 5%

Distribution Commercial Fisheries Division, Tourism

Infrastructure Development Fund, Local Governments, SCPRT, General

Fund

\$61,751,328

Total

FY24 Collections

County	Tax Collected	County	Tax Collected		
Abbeville	\$15,674	Greenwood	\$327,213		
Aiken	\$1,721,754	Hampton	\$228		
Allendale	\$0	Horry	\$15,472,440		
Anderson	\$800,162	Jasper	\$152,319		
Bamberg	\$5,973	Kershaw	\$51,154		
Barnwell	\$11,460	Lancaster	\$320,554		
Beaufort	\$6,869,425	Laurens	\$113,428		
Berkeley	\$1,434,066	Lee	\$46,100		
Calhoun	\$11,418	Lexington	\$1,154,048		
Charleston	\$11,419,953	Marion	\$6,886		
Cherokee	\$136,766	Marlboro	\$12,421		
Chester	\$81,852	McCormick	\$104,583		
Chesterfield	\$40,594	Newberry	\$29,862		
Clarendon	\$61,435	Oconee	\$482,701		
Colleton	\$222,351	Orangeburg	\$229,044		
Darlington	\$195,227	Pickens	\$1,629,419		
Dillon	\$18,441	Richland	\$4,483,948		
Dorchester	\$547,115	Saluda	\$12,777		
Edgefield	\$26,814	Spartanburg	\$1,008,013		
Fairfield	\$95,358	Sumter	\$162,583		
Florence	\$499,756	Union	\$1,376		
Georgetown	own \$1,256,293 Williamsburg	\$1,895			
Greenville	\$6,130,495	York	\$2,441,215		
		Unallocated Total	\$1,904,737		

\$61,751,328

ADMISSIONS COLLECTIONS BY EVENT TYPE – FY24					
Type of Admission	Number of Returns	Tax Collected			
Archery	102	\$57,534			
Amusement Parks	339	\$4,358,420			
Amusement Rides	285	\$2,774,424			
Athletic Events	468	\$2,664,969			
Auto Racing, Motorcycle	135	\$228,202			
Bands	209	\$139,424			
Bowling	523	\$1,377,710			
Carnival	30	\$95,048			
Dances	160	\$276,057			
Driving Range, Tennis	332	\$1,627,550			
Fishing Pier	62	\$41,112			
Gardens	71	\$760,043			
Golf	3125	\$23,574,983			
Gyms, Spas, Body Bldg. & Fitness	162	\$385,065			
Horse Racing, Shows & Rides	24	\$18,729			
Itinerant Shows	61	\$569,938			
Miniature Golf Course	403	\$1,178,930			
Miniature Raceway (Go-Karts)	44	\$338,757			
Miscellaneous	3120	\$9,966,417			
Night Clubs	863	\$903,112			
Promoter	245	\$4,857,738			
Skating	282	\$369,047			
Sight Seeing Attractions	139	\$436,993			
Swimming	162	\$344,273			
Theaters	669	\$3,735,594			
Trampolines	107	\$671,260			
Total	12,122	\$61,751,328			

PROPERTY TAX

AIRLINE PROPERTY TAX

All airline companies operating in the State must file a property tax return with the SCDOR on or before April 15 in each year for the preceding calendar or fiscal year of their flight equipment.

Enacted 1976

Statute §12-37-2410 - §12-37-2490, §55-5-280
Rate Average statewide millage
Distribution State General Fund and State

Aviation Fund

\$6,660,807

FY24 Collections

BUSINESS PERSONAL PROPERTY TAX

Business Personal Property Tax (BPP) is a tax on the furniture, fixtures, and equipment that are owned and used in a business. Any assets that are claimed on the business' income taxes should be reported on the BPP return. An assessed value is then sent to the county where the business is located.

Enacted 1962 Statute §12-37-710

Rate Local millage

Distribution Local Governments

Collected by Local Governments

PRIVATE CARLINE PROPERTY TAX

Carline Property Tax is a tax on the railcars pulled behind a train engine. The tax is based on the miles a railcar travels through South Carolina and the fair market value of the cars.

Enacted 1976

Statute §12-37-2110 to §12-37-2190 Rate Average statewide millage

Distribution State General Fund

\$6,435,646

FY24 Collections

ASSESSED PROPERTY BY SCHOOL DISTRICT

BASED ON 2023 VALUES

ABBENIVELE 55,039,927	School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
ALIENDALE	ABBEVILLE	55,039,927	12,255,746	1,051,802	4,957,090	9,178,570	1,247,954	1,983,613	85,714,702
ANDERSON 231,73,570	AIKEN	650,923,101	122,008,018	44,035,352	54,616,572	88,500,220	31,489,510	3,444,316	995,017,089
ANDERSON 2 54,021,330 11,809,950 899,400 2,964,311 13,880,562 1,982,310 103,732 85,601,805 ANDERSON 3 32,068,760 7,602,178 13,970,540 3,220,041 11,286,562 867,080 68,717 69,596,877 ANDERSON 4 129,128,860 20,585,988 21,194,890 5,627,883 8,540,762 2,741,980 164,240 187,999,632 ANDERSON 5 330,227,030 65,773,326 29,545,630 7,312,046 25,256,103 14,576,230 553,790 472,643,155 BAMBERG 18,769,761 4,811,220 12,869 1656,770 6,643,820 1,020,480 0 3,2914,880 BARNWELL 41,33,769,310 4,284,301 11,33,067 2,587,470 3,795,276 446,762 58,831 32,786,848 BARNWELL 45 20,772,430 5,507,262 2,746,012 1,324,139 4,960,384 1,422,864 865,235 37,598,326 BEAUFORT 2,127,869,640 26,144,590 12,641,425 4,318,140 4,323,340 41,882,270 2,917,290 2,460,007,489 BERKELEY 1,651,415,160 177,559,970 216,1228,336 61,364,867 63,333,940 42,891,270 2,917,290 2,460,007,489 CALHOUN 41,716,790 12,020,903 22,453,853 11,451,000 10,752,920 2,479,540 1,583,304 102,458,310 CHARLESTON 4,529,040,572 440,414,447 13,769,857 77 34,201,613 146,875,560 87,697,970 5,777,506 5,390,974,486 CHESTER 73,446,820 15,680,746 10,023,180 31,222,420 26,771,320 4,398,680 1,659,738 183,942,904 CHESTER 73,446,820 15,680,746 10,023,180 31,222,420 26,771,320 4,398,680 1,659,738 183,942,904 CHESTER 73,446,820 15,680,746 10,023,180 31,222,420 26,771,320 4,398,680 1,659,738 183,942,904 CHESTER 73,446,820 15,680,746 10,023,180 31,222,420 26,771,320 4,398,680 1,659,738 183,942,904 CHESTER 73,446,820 15,680,746 10,023,180 31,222,420 15,671,000 6,055,680 1,419,380 156,940,689 CHESTER 73,446,820 15,680,746 10,023,180 31,222,420 15,671,000 6,055,680 1,419,380 165,940,689 CHESTER 73,446,820 15,680,746 10,023,180 31,224,920 15,761,000 6,055,680 1,419,380 165,940,689 CHESTER 73,446,820 15,680,746 10,023,180 13,224,920 15,761,000 6,055,680 1,419,380 165,940,689 CHESTER 73,446,820 15,680,746 10,023,180 13,224,200 15,760,000 6,055,680 1,419,380 165,940,680 1,419,380 165,940,680 1,419,380 165,940,680 1,419,380 165,940,680 1,419,380 165,940,680 1,419,380 165,940,680 1,419,380 165,940,680 1,419,380 165,940,	ALLENDALE	9,263,920	2,268,597	6,447,591	7,525,660	5,592,070	513,947	467,791	32,079,576
ANDERSON 3 32,000,760 7,602,178 13,970,540 3,220,41 11,258,562 867,080 68,717 69,958,877 ANDERSON 4 129,123,860 20,585,989 21,194,890 7,5627,881 8,400,782 2,741,980 184,240 187,999,632 7,800,867,870,370,370,370,370,370,370,370,370,370,3	ANDERSON 1	231,173,570	43,552,076	53,450,470	5,535,310	14,504,742	8,421,070	320,721	356,957,959
ANDERSON 129,123,860 20,985,988 21,144,890 5,267,883 8,540,782 2,741,980 184,240 187,999,632 ANDERSON 330,227,030 65,170,326 29,545,630 7,312,046 25,258,103 14,576,230 553,790 472,643,155 48,676,230 472,643,155 48,676,230 472,643,155 48,676,230 48,686,171 48,811,220 113,067 2,587,470 3,795,276 446,762 562,831 26,788,617 26,874,70 3,795,276 446,762 562,831 26,788,617 26,874,70 3,795,276 446,762 562,831 26,788,617 2,172,869,640 206,144,390 2,264,602 3,344,318,410 64,233,340 41,883,270 2,917,290 2,460,007,495 48,676 2,127,869,640 2,127,869,640 2,127,869,640 2,127,869,640 2,127,869,640 2,127,869,640 2,128,833 11,451,000 10,752,200 2,479,540 2,235,659,249 2,440,014,447 37,768,777 34,201,613 46,873,560 97,597,970 5,777,506 5,399,74,445 4,441,444 3,476,484 3,420,161 4,441,444 4,414,444 3,476,848,484 3,420,161 4,448,484 4,448,484 4,444,444 4,444,444 4,444,444 4,444,44	ANDERSON 2	54,021,330	11,809,950	839,490	2,964,431	13,880,562	1,982,310	103,732	85,601,805
ANDERSON 5 330,227,030 65,170,326 29,545,630 7,312,046 25,258,103 14,576,230 553,790 472,643,155 BAMBERG 18,799,781 4,811,220 12,889 1,656,710 6,643,820 1,020,480 0 32,914,880 BARNWELL 45 20,772,430 5,507,262 2,746,012 1,334,139 4,960,384 1,422,68 865,235 3,759,379 BEALFORT 2,122,869,640 206,144,390 12,641,425 4,318,140 64,233,340 41,883,270 2,917,290 2,460,007,495 BERKELLY 1,651,415,160 177,559,670 216,122,883 11,451,000 10,752,200 2,479,540 1,583,304 102,458,310 CHAHOUN 41,716,790 12,020,903 22,453,883 11,451,000 10,752,200 2,479,540 1,583,304 102,458,310 CHERKELY 1,300,099,675 26,979,208 39,011,887 33,240,813 14,224,203 5,677,200 4,938,860 2,239,616 275,408,834 CHESTER PIELD 76,949,590 20,857,124 11,767,955 24,274,030 <td>ANDERSON 3</td> <td>32,608,760</td> <td>7,602,178</td> <td>13,970,540</td> <td>3,220,041</td> <td>11,258,562</td> <td>867,080</td> <td>68,717</td> <td>69,595,877</td>	ANDERSON 3	32,608,760	7,602,178	13,970,540	3,220,041	11,258,562	867,080	68,717	69,595,877
BAMBERG 18,769,781 4,811,220 12,869 1,656,710 6,643,820 1,020,480 3 3,214,880 BARNWELL 13,978,910 4,284,301 1,133,067 2,587,470 3,795,276 446,762 562,831 26,788,171 BARNWELL 13,978,910 4,284,301 1,133,067 2,587,470 3,795,276 446,762 562,831 26,788,171 BARNWELL 13,978,910 20,172,869,640 206,144,390 12,614,125 4,318,140 6,423,340 1,422,864 865,235 37,598,326 BERNELEY 1,514,15,160 1177,559,670 216,122,883 61,384,876 93,838,900 25,910,800 4,487,700 2,225,689,248 CHAHLOUN 4,529,040,572 440,414,447 137,068,777 34,201,611 16,873,560 7,577,707 5,777,500 5,309,074,445 CHESTER 130,089,675 26,972,080 38,11,877 34,201,611 16,873,560 7,577,970 5,777,60 5,309,074,445 CHESTER 73,446,820 15,880,746 10,023,180 31,222,400 5,	ANDERSON 4	129,123,860	20,585,998	21,194,890	5,627,883	8,540,782	2,741,980	184,240	187,999,632
BARNWELL	ANDERSON 5	330,227,030	65,170,326	29,545,630	7,312,046	25,258,103	14,576,230	553,790	472,643,155
BARNWELL45 20,772,430 5,507,262 2,746,012 1,324,139 4,960,384 1,422,864 865,235 37,989,326 BEALPORT 2,127,869,640 206,144,390 12,641,425 4,318,140 64,233,340 4,888,270 2,917,290 2,460,007,495 CALHOUN 417,16790 12,020,903 22,488,883 11,451,000 10,752,920 2,479,540 1,583,304 102,489,600 102,489,600 10,488,600 2,235,659,249 CHEROKEE 130,089,575 26,979,208 38,011,887 33,848,988 35,822,630 8,417,930 2,238,616 275,408,834 CHESTER 73,446,820 15,880,746 10,023,180 31,222,420 26,771,320 4,938,680 1,659,738 165,940,690 20,857,124 11,767,955 24,274,030 15,617,040 6,055,580 1,419,380 156,940,690 20,857,124 11,767,955 24,274,030 15,617,040 6,055,580 1,419,380 156,940,490 20,857,124 11,767,955 24,274,030 15,617,040 6,055,580 1,419,380 156,940,490 20,857,124 11,	BAMBERG	18,769,781	4,811,220	12,869	1,656,710	6,643,820	1,020,480	0	32,914,880
BEAUFORT 2,127,869,9640 206,144,390 12,641,425 4,318,140 64,233,340 1,883,270 2,197,290 2,460,007,495 BERKELEY 1,651,415,160 177,559,670 216,122,883 61,364,876 93,836,940 25,910,960 9,448,760 2,235,659,249 CALHOUN 41,716,790 12,020,903 22,453,853 11,451,000 10,752,920 2,479,540 15,583,304 102,458,310 CHARLESTON 4,529,040,672 2440,414,447 187,068,777 34,201,613 146,873,560 97,597,970 5,777,506 5,390,974,445 CHESTER 73,446,820 15,880,746 10,023,180 31,222,420 26,771,320 4,938,680 1669,738 168,942,694 CHESTERFIELD 76,949,590 20,857,124 11,767,955 24274,030 15,617,040 6,055,580 1,419,380 166,940,699 CLARENDON CINT 92,331,340 18,926,768 1,831,876 1,416,719 8,736,370 3,438,340 1,832,280 1228,613,711 COLLETON 126,227,500 34,556,942 22,806,600 21,31	BARNWELL	13,978,910	4,284,301	1,133,067	2,587,470	3,795,276	446,762	562,831	26,788,617
BERKELEY 1,651,415,160 177,559,670 216,122,883 61,364,876 93,836,940 25,910,960 9,448,760 2,235,659,249 CALHOUN 41,716,790 12,020,903 22,453,653 11,461,000 10,762,920 2,479,540 1,583,304 102,458,310 CHARLESTON 4,529,040,572 440,414,447 137,068,777 34,201,613 146,673,560 97,597,970 5,777,566 5,909,974,445 CHESTER 73,446,820 15,880,748 10,023,180 31,222,420 26,771,320 4,938,680 1,659,738 169,942,904 CHESTER 73,446,820 15,880,748 10,023,180 31,222,400 15,617,040 6,055,580 1,419,380 156,940,689 CLARENDON CHY 92,331,340 18,926,766 1,831,876 1,416,719 8,736,370 3,438,340 1,832,280 128,513,711 COLLETON 175,986,080 2,4216,370 1,185,096 41,375,000 17,474,580 26,521,760 0 228,641,756 DARLINGTON 112,6227,500 34,556,942 22,806,600 21,310,850	BARNWELL 45	20,772,430	5,507,262	2,746,012	1,324,139	4,960,384	1,422,864	865,235	37,598,326
CAIHOUN 41,716,790 12,020,903 22,453,853 11,451,000 10,752,920 2,479,540 1,583,304 102,456,310 CHARLESTON 4,529,040,572 440,414,447 137,068,777 34,201,613 146,873,560 97,597,970 5,777,506 5,390,974,445 CHEROKEE 130,089,575 26,979,208 38,011,887 33,848,988 35,822,630 8,417,930 2,238,616 2275,408,834 CHESTER 73,446,820 15,880,746 10,023,180 31,222,420 26,771,320 4,938,680 1,659,738 163,942,994 CHASTER 79,499,590 20,887,124 11,767,955 24,274,030 15,617,040 6,055,580 1,419,380 156,940,699 CLARENDON CNIY 92,331,340 18,926,766 1,381,876 1,416,719 8,736,370 3,438,340 1,832,280 128,513,711 COLLETON 175,996,080 24,216,370 1,195,096 4,137,090 17,485,360 5,221,760 0 2228,641,756 DARLINGTON 13,235,740 3,304,383 4,978,221 1,552,200 3,13	BEAUFORT	2,127,869,640	206,144,390	12,641,425	4,318,140	64,233,340	41,883,270	2,917,290	2,460,007,495
CHARLESTON 4,529,040,572 440,414,447 137,068,777 34,201,613 146,873,560 97,597,970 5,577,566 5,399,974,445 CHEROKEE 130,089,575 26,979,208 38,011,887 33,848,988 35,822,630 8,417,930 2,238,616 275,408,834 CHESTER 73,446,820 15,880,746 10,023,180 31,222,420 26,771,200 4,938,680 1,659,738 163,942,904 CLARENDON CNITY 92,331,340 18,926,786 1,831,876 1,416,719 8,736,370 3,438,340 1,832,280 1228,513,711 COLLETON 175,986,080 24,216,370 1,195,096 4,137,090 17,485,360 5,621,760 0 228,611,756 DARLINGTON 126,227,500 34,565,942 22,806,600 21,310,800 19,524,239 5,908,230 0 20,364,361 DILLON 3 33,780,800 9,737,183 1,345,735 2,156,970 7,869,890 2,245,721 1,328,060 63,464,359 DORCHESTER 4 47,979,650 10,087,475 11,348,966 15,582,870 16,482,5	BERKELEY	1,651,415,160	177,559,670	216,122,883	61,364,876	93,836,940	25,910,960	9,448,760	2,235,659,249
CHEROKEE 130,089,575 26,979,208 38,011,887 33,846,988 35,822,630 8,417,930 2,238,616 275,408,834	CALHOUN	41,716,790	12,020,903	22,453,853	11,451,000	10,752,920	2,479,540	1,583,304	102,458,310
CHESTER 73,446,820 15,880,746 10,023,180 31,222,420 26,771,320 4,938,680 1,659,738 163,942,904 CHESTERFIELD 76,949,590 20,857,124 11,767,955 24,274,030 15,617,040 6,055,580 1,419,380 156,940,699 CLARENDON CNTY 92,331,340 18,926,786 1,818,976 1,416,719 8,736,370 3,438,340 1,832,280 128,131,711 COLLETON 175,986,080 24,216,370 1,195,096 4,137,090 17,485,360 5,621,760 0 228,6611,756 DARLINGTON 126,227,500 34,556,942 22,2806,600 21,310,850 19,954,329 5,908,230 0 320,364,361 DILLON 3 13,235,040 3,304,383 4,978,221 1,552,200 3,139,450 1,647,420 356,450 28,213,164 DILLON 3 31,231,690 9,737,183 1,345,735 2,156,970 7,869,890 2,245,721 1,328,060 63,464,359 DORCHESTER 4 47,979,650 10,087,475 11,348,966 15,582,370 16,482,200	CHARLESTON	4,529,040,572	440,414,447	137,068,777	34,201,613	146,873,560	97,597,970	5,777,506	5,390,974,445
CHESTERFIELD 76,949,590 20,857,124 11,767,955 24,274,030 15,617,020 6,055,580 1,419,380 156,940,699 CLARENDON CNTY 92,331,340 18,926,786 1,831,876 1,416,719 8,736,370 3,438,340 1,832,280 128,513,711 COLLETON 175,986,080 24,216,370 1,195,096 4,137,090 17,485,360 5,621,760 0 228,641,756 DARLINGTON 126,227,500 34,556,942 22,806,600 21,310,850 109,554,239 5,908,330 0 320,364,361 DILLON 3 13,235,040 3,304,383 4,978,221 1,552,200 3,139,450 1,582,800 63,464,359 DORCHESTER 2 621,913,050 89,148,849 19,020,326 14,747,450 24,832,100 10,527,484 2,430,719 782,619,978 DORCHESTER 4 47,979,650 10,087,475 11,348,966 15,582,870 16,482,500 2,067,707 266,638 103,809,136 EDGEFIELD 65,568,140 19,204,205 4,628,483 7,327,120 11,917,050 2,259,740 </td <td>CHEROKEE</td> <td>130,089,575</td> <td>26,979,208</td> <td>38,011,887</td> <td>33,848,988</td> <td>35,822,630</td> <td>8,417,930</td> <td>2,238,616</td> <td>275,408,834</td>	CHEROKEE	130,089,575	26,979,208	38,011,887	33,848,988	35,822,630	8,417,930	2,238,616	275,408,834
CLARENDON CNTY 92,331,340 18,926,786 1,831,876 1,416,719 8,736,370 3,438,340 1,832,280 128,513,711 COLLETON 175,986,080 24,216,370 1,195,096 4,137,090 17,485,360 5,621,760 0 228,641,756 DARLINGTON 126,227,500 34,556,6942 22,806,600 21,310,850 109,554,239 5,908,230 0 320,364,361 DILLON 3 13,235,040 3,304,383 4,978,221 1,552,200 3,139,450 1,647,420 356,450 28,213,164 DILLON 4 38,780,800 9,737,183 1,345,755 2,156,970 7,869,890 2,245,721 1,328,660 63,464,359 DORCHESTER 2 621,913,050 89,148,849 19,020,326 14,747,450 24,832,100 10,527,484 2,430,719 782,619,978 DORCHESTER 4 47,979,650 10,087,475 11,348,966 15,582,870 16,482,500 2,067,037 260,638 103,809,136 ELORENCE 1 65,589,1461 11,690,446 88,709 6,784,200 93,782,610	CHESTER	73,446,820	15,880,746	10,023,180	31,222,420	26,771,320	4,938,680	1,659,738	163,942,904
COLLETON 175,986,080 24,216,370 1,195,096 4,137,090 17,485,360 5,621,760 0 228,641,756 DARLINGTON 126,227,500 34,556,942 22,806,600 21,310,850 109,554,239 5,908,230 0 320,364,361 DILLON 3 13,235,040 3,304,383 4,978,221 1,552,200 3,139,450 1,647,420 356,450 28,213,164 DILLON 4 38,780,800 9,737,183 1,345,735 2,156,970 7,869,890 2,245,721 1,328,060 63,464,399 DORCHESTER 4 47,979,650 10,087,475 11,348,966 15,582,870 16,482,500 2,067,037 260,638 103,809,136 EDGEFIELD 65,568,140 19,204,205 4,628,483 7,327,120 11,917,050 2,269,740 2,010,761 112,915,499 FAIRFIELD 55,890,461 11,650,946 88,709 6,784,200 93,782,610 2,469,239 1,960,442 172,626,607 FLORENCE 1 305,784,305 68,465,391 107,117 286,539,975 31,535,380 16,171,2	CHESTERFIELD	76,949,590	20,857,124	11,767,955	24,274,030	15,617,040	6,055,580	1,419,380	156,940,699
DARLINGTON 126,227,500 34,556,942 22,806,600 21,310,850 109,564,239 5,908,230 0 320,364,361 DILLON 3 13,235,040 3,304,383 4,978,221 1,552,200 3,139,450 1,647,420 356,450 28,213,164 DILLON 4 38,780,800 9,737,183 1,345,735 2,156,970 7,869,890 2,245,721 1,328,600 63,464,359 DORCHESTER 2 621,913,050 89,148,849 19,020,326 14,747,450 24,832,100 10,527,484 2,430,719 782,619,978 DORCHESTER 4 47,979,650 10,087,475 11,348,966 15,582,870 16,482,500 2,067,037 260,638 103,809,136 EDGEFIELD 65,568,140 19,204,205 4,628,483 7,327,120 11,917,050 2,599,740 20,107,61 112,915,499 FLORENCE 1 335,784,305 68,465,391 60,151,779 28,639,975 318,536,380 16,171,237 3,804,248 544,552,315 FLORENCE 2 10,028,599 3,238,702 161,599 877,176 12,263,50	CLARENDON CNTY	92,331,340	18,926,786	1,831,876	1,416,719	8,736,370	3,438,340	1,832,280	128,513,711
DILLON 3	COLLETON	175,986,080	24,216,370	1,195,096	4,137,090	17,485,360	5,621,760	0	228,641,756
DILLON 4 38,780,800 9,737,183 1,345,735 2,156,970 7,869,890 2,245,721 1,328,060 63,464,359 DORCHESTER 2 621,913,050 89,148,849 19,020,326 14,747,450 24,832,100 10,527,484 2,430,719 782,619,978 DORCHESTER 4 47,979,650 10,087,475 11,348,966 15,582,870 16,482,500 2,067,037 260,638 103,809,136 EDGEFIELD 65,568,140 19,204,205 4,628,483 7,327,120 11,917,050 2,259,740 2,010,761 112,915,499 FAIRFIELD 55,890,461 11,650,946 88,709 6,784,200 93,782,610 2,469,239 1,960,442 172,626,607 FLORENCE 1 335,784,305 68,465,391 60,151,779 28,639,975 31,535,380 16,171,237 3,804,248 544,552,315 FLORENCE 2 10,028,599 3,238,702 161,599 87,7176 1,226,350 373,752 98,343 15,161,281 GEORGETOWN 550,966,089 60,072,153 17,849,940 24,885,900 11,362,400	DARLINGTON	126,227,500	34,556,942	22,806,600	21,310,850	109,554,239	5,908,230	0	320,364,361
DORCHESTER 2 621,913,050 89,148,849 19,020,326 1,4747,450 24,832,100 10,527,484 2,430,719 782,619,978 DORCHESTER 4 47,979,650 10,087,475 11,348,966 15,582,870 16,482,500 2,067,037 260,638 103,809,136 EDGEFIELD 65,568,140 19,204,205 4,628,483 7,327,120 11,917,050 2,259,740 2,010,761 112,915,499 FAIRFIELD 55,890,461 11,650,946 88,709 6,784,200 93,782,610 2,469,239 1,960,442 172,626,607 FLORENCE 1 335,784,305 68,465,391 60,151,779 28,639,975 31,535,380 16,171,237 3,804,248 544,552,315 FLORENCE 2 10,028,599 3,259,773 107,117 269,200 2,161,010 189,960 119,438 16,135,097 FLORENCE 3 31,231,689 9,297,266 3,271,514 12,659,009 4,810,980 1,757,805 333,347 63,361,610 FLORENCE 5 9,185,359 3,238,702 161,599 877,176 1,226,350	DILLON 3	13,235,040	3,304,383	4,978,221	1,552,200	3,139,450	1,647,420	356,450	28,213,164
DORCHESTER 4 47,979,650 10,087,475 11,348,966 15,582,870 16,482,500 2,067,037 260,638 103,809,136 EDGEFIELD 65,568,140 19,204,205 4,628,483 7,327,120 11,917,050 2,259,740 2,010,761 112,915,499 FAIRFIELD 55,890,461 11,650,946 88,709 6,784,200 93,782,610 2,469,239 1,960,442 172,626,607 FLORENCE 1 335,784,305 68,465,391 60,151,779 28,639,975 31,535,380 16,171,237 3,804,248 544,552,315 FLORENCE 2 10,028,599 3,259,773 107,117 269,200 2,161,010 189,960 119,438 16,135,097 FLORENCE 3 31,231,689 9,297,266 3,271,514 12,659,009 4,810,980 1,757,805 333,347 63,361,610 FLORENCE 5 9,185,359 3,238,702 161,599 877,176 1,226,350 373,752 98,343 15,161,281 GEORGETOWN 550,966,089 60,072,153 17,849,940 24,885,900 11,367,610 15,37	DILLON 4	38,780,800	9,737,183	1,345,735	2,156,970	7,869,890	2,245,721	1,328,060	63,464,359
EDGEFIELD 65,568,140 19,204,205 4,628,483 7,327,120 11,917,050 2,507,40 2,010,761 112,915,499 FAIRFIELD 55,890,461 11,650,946 88,709 6,784,200 93,782,610 2,469,239 1,960,442 172,626,607 FLORENCE 1 335,784,305 68,465,391 60,151,779 28,639,975 31,535,380 16,171,237 3,804,248 544,552,315 FLORENCE 2 10,028,599 3,259,773 107,117 269,200 2,161,010 189,960 119,438 16,135,097 FLORENCE 3 31,231,689 9,297,266 3,271,514 12,659,009 4,810,980 1,757,805 333,347 63,361,610 FLORENCE 5 9,185,359 3,238,702 161,599 877,176 1,226,350 373,752 98,343 15,161,281 GEORGETOWN 550,966,089 60,072,153 17,849,940 24,885,900 11,382,400 11,470,610 3,714,875 680,341,967 GREENWOD 50 137,112,946 26,837,060 40,579,057 9,915,741 18,056,530 8,33	DORCHESTER 2	621,913,050	89,148,849	19,020,326	14,747,450	24,832,100	10,527,484	2,430,719	782,619,978
FAIRFIELD 55,890,461 11,650,946 88,709 6,784,200 93,782,610 2,469,239 1,960,442 172,626,607 FLORENCE 1 335,784,305 68,465,391 60,151,779 28,639,975 31,535,380 16,171,237 3,804,248 544,552,315 FLORENCE 2 10,028,599 3,259,773 107,117 269,200 2,161,010 189,960 1119,438 16,135,097 FLORENCE 3 31,231,689 9,297,266 3,271,514 12,659,009 4,810,980 1,757,805 333,347 63,361,610 FLORENCE 5 9,185,359 3,238,702 161,599 877,176 1,226,350 373,752 98,343 15,161,281 GEORGETOWN 550,966,089 60,072,153 17,849,940 24,885,900 11,382,400 11,470,610 3,714,875 680,341,967 GREENVILLE 2,638,374,904 389,723,773 202,081,823 122,500,008 123,187,770 128,722,010 15,316,006 3,619,906,294 GREENWOOD 50 137,112,946 26,837,060 40,579,057 9,915,741 18,056,530 8,337,196 434,812 241,273,342 GREENWOOD 51 9,662,322 2,950,584 782,878 1,144,161 2,390,350 230,560 120,822 17,281,677 GREENWOOD 52 11,517,030 5,788,945 55,333,408 4,187,200 3,946,750 2,190,640 86,450 83,050,423 HAMPTON 31,824,020 7,887,597 2,607,214 2,633,410 11,011,710 2,561,750 1,261,682 59,787,383 HORRY 2,837,651,325 404,341,192 74,098,240 16,021,419 49,268,210 54,557,146 12,700,206 3,448,637,738 JASPER 163,038,430 31,224,922 65,947,437 3,204,419 24,349,730 8,132,940 0 295,897,878 KERSHAW 212,030,072 49,000,892 17,158,570 20,401,150 24,023,550 7,269,020 0 329,883,254 LANCASTER 481,853,580 67,111,190 31,951,927 10,339,929 23,098,830 9,901,800 2,093,392 626,350,648 LAURENS 55 83,203,970 22,003,621 15,024,056 2,874,589 12,221,890 4,147,360 1,329,050 140,804,536 LAURENS 55 83,203,970 22,003,621 15,024,056 2,874,589 12,221,890 4,147,360 1,329,050 140,804,536 LAURENS 56 41,515,600 9,310,624 8,894,578 5,359,907 9,382,910 2,358,610 680,650 77,502,879 LEE 23,529,780 6,589,706 781,680 4,547,600 6,554,590 1,460,700 0 0 43,464,056	DORCHESTER 4	47,979,650	10,087,475	11,348,966	15,582,870	16,482,500	2,067,037	260,638	103,809,136
FLORENCE 1 335,784,305 68,465,391 60,151,779 28,639,975 31,535,380 16,171,237 3,804,248 544,552,315 FLORENCE 2 10,028,599 3,259,773 107,117 269,200 2,161,010 189,960 119,438 16,135,097 FLORENCE 3 31,231,689 9,297,266 3,271,514 12,659,009 4,810,980 1,757,805 333,347 63,361,610 FLORENCE 5 9,185,359 3,238,702 161,599 877,176 1,226,350 373,752 98,343 15,161,281 GEORGETOWN 550,966,089 60,072,153 17,849,940 24,885,900 11,382,400 11,470,610 3,714,875 680,341,967 GREENVILLE 2,638,374,904 389,723,773 202,081,823 122,500,008 123,187,770 128,722,010 15,316,006 3,619,906,294 GREENWOOD 50 137,112,946 26,837,060 40,579,057 9,915,741 18,056,530 8,337,196 434,812 241,273,342 GREENWOOD 51 9,662,322 2,950,584 782,878 11,144,161 2,390,350 230,560 120,822 17,281,677 GREENWOOD 52 11,517,030 5,788,945 55,333,408 4,187,200 3,946,750 2,190,640 86,450 83,050,423 HAMPTON 31,824,020 7,887,597 2,607,214 2,633,410 11,011,710 2,561,750 1,261,682 59,787,383 HORRY 2,837,651,325 404,341,192 74,098,240 16,021,419 49,268,210 54,557,146 12,700,206 3,448,637,738 JASPER 163,038,430 31,224,922 65,947,437 3,204,419 24,349,730 8,132,940 0 295,897,878 KERSHAW 212,030,072 49,000,892 17,158,570 20,401,150 24,023,550 7,269,020 0 329,883,254 LANCASTER 481,853,580 67,111,190 31,951,927 10,339,929 23,098,830 9,901,800 2,093,392 626,350,648 LAURENS 55 83,203,970 22,003,621 15,024,056 2,874,589 12,221,890 4,147,360 1,329,050 140,804,536 LAURENS 55 83,203,970 22,003,621 15,024,056 2,874,589 12,221,890 4,147,360 1,329,050 140,804,536 LAURENS 56 41,515,600 9,310,624 8,894,578 5,359,077 9,382,910 2,358,610 680,650 77,502,879 LEE 23,559,780 6,589,706 781,680 4,547,600 6,554,590 1,460,700 0 43,464,056	EDGEFIELD	65,568,140	19,204,205	4,628,483	7,327,120	11,917,050	2,259,740	2,010,761	112,915,499
FLORENCE 2 10,028,599 3,259,773 107,117 269,200 2,161,010 189,960 119,438 16,135,097 FLORENCE 3 31,231,689 9,297,266 3,271,514 12,659,009 4,810,980 1,757,805 333,347 63,361,610 FLORENCE 5 9,185,359 3,238,702 161,599 877,176 1,226,350 373,752 98,343 15,161,281 GEORGETOWN 550,966,089 60,072,153 17,849,940 24,885,900 11,382,400 11,470,610 3,714,875 680,341,967 GREENVILLE 2,638,374,904 389,723,773 202,081,823 122,500,008 123,187,770 128,722,010 15,316,006 3,619,906,294 GREENWOOD 50 137,112,946 26,837,060 40,579,057 9,915,741 18,056,530 8,337,196 434,812 241,273,342 GREENWOOD 51 9,662,322 2,950,584 782,878 1,144,161 2,390,350 230,560 120,822 17,281,677 GREENWOOD 52 11,517,030 5,788,945 55,333,408 4,187,200 3,946,750 2,190,640 86,450 83,050,423 HAMPTON 31,824,020 7,887,597 2,607,214 2,633,410 11,011,710 2,561,750 1,261,682 59,787,383 HORRY 2,837,651,325 404,341,192 74,098,240 16,021,419 49,268,210 54,557,146 12,700,206 3,448,637,738 JASPER 163,038,430 31,224,922 65,947,437 3,204,419 24,349,730 8,132,940 0 295,897,878 KERSHAW 212,030,072 49,000,892 17,158,570 20,401,150 24,023,550 7,269,020 0 329,883,254 LANCASTER 481,853,580 67,111,190 31,951,927 10,339,929 23,098,830 9,901,800 2,093,392 626,350,648 LAURENS 55 83,203,970 22,003,621 15,024,056 2,874,589 12,221,890 4,147,360 1,329,050 140,804,536 LAURENS 55 441,515,600 9,310,624 8,894,578 5,359,907 9,382,910 2,358,610 680,650 77,502,879 LEE 23,529,780 6,589,706 781,680 4,547,600 6,554,590 1,460,700 0 43,464,056	FAIRFIELD	55,890,461	11,650,946	88,709	6,784,200	93,782,610	2,469,239	1,960,442	172,626,607
FLORENCE 3 31,231,689 9,297,266 3,271,514 12,659,009 4,810,980 1,757,805 333,347 63,361,610 FLORENCE 5 9,185,359 3,238,702 161,599 877,176 1,265,500 373,752 98,343 15,161,281 GEORGETOWN 550,966,089 60,072,153 17,849,940 24,885,900 11,382,400 11,470,610 3,714,875 680,341,967 GREENVILLE 2,638,374,904 389,723,773 202,081,823 122,500,008 123,187,770 128,722,010 15,316,006 3,619,906,294 GREENWOOD 50 137,112,946 26,837,060 40,579,057 9,915,741 18,056,530 8,337,196 434,812 241,273,342 GREENWOOD 51 9,662,322 2,950,584 782,878 1,144,161 2,390,350 230,560 120,822 17,281,677 GREENWOOD 52 11,517,030 5,788,945 55,333,408 4,187,200 3,946,750 2,190,640 86,450 83,050,423 HAMPTON 31,824,020 7,887,597 2,607,214 2,633,410 11,011,710 2,561,750 1,261,682 59,787,383 HORRY 2,837,651,325 404,341,192 74,098,240 16,021,419 49,268,210 54,557,146 12,700,206 3,448,637,738 LANCASTER 163,038,430 31,224,922 65,947,437 3,204,419 24,349,730 8,132,940 0 295,897,878 KERSHAW 212,030,072 49,000,892 17,158,570 20,401,150 24,023,550 7,269,020 0 329,883,254 LAURENS 55 83,203,970 22,003,621 15,024,056 2,874,589 12,218,990 4,147,360 1,329,050 140,804,536 LAURENS 55 41,515,600 9,310,624 8,894,578 5,359,907 9,382,910 2,358,610 680,650 77,502,879 LEE 23,529,780 6,589,706 781,680 4,547,600 6,554,590 1,460,700 0 43,464,056	FLORENCE 1	335,784,305	68,465,391	60,151,779	28,639,975	31,535,380	16,171,237	3,804,248	544,552,315
FLORENCE 5 9,185,359 3,238,702 161,599 877,176 1,266,350 373,752 98,343 15,161,281 GEORGETOWN 550,966,089 60,072,153 17,849,940 24,885,900 11,382,400 11,470,610 3,714,875 680,341,967 GREENVILLE 2,638,374,904 389,723,773 202,081,823 122,500,008 123,187,770 128,722,010 15,316,006 3,619,906,294 GREENWODD 50 137,112,946 26,837,060 40,579,057 9,915,741 18,056,530 8,337,196 434,812 241,273,342 GREENWODD 51 9,662,322 2,950,584 782,878 1,144,161 2,390,350 230,560 120,822 17,281,677 GREENWODD 52 11,517,030 5,788,945 55,333,408 4,187,200 3,946,750 2,190,640 86,450 83,050,423 HORRY 2,837,651,325 404,341,192 74,098,240 16,021,419 49,268,210 54,557,146 12,700,206 3,448,637,738 JASPER 163,038,430 31,224,922 65,947,437 3,204,419 24,349,730	FLORENCE 2	10,028,599	3,259,773	107,117	269,200	2,161,010	189,960	119,438	16,135,097
GEORGETOWN 550,966,089 60,072,153 17,849,940 24,885,900 11,382,400 11,470,610 3,714,875 680,341,967 GREENVILLE 2,638,374,904 389,723,773 202,081,823 122,500,008 123,187,770 128,722,010 15,316,006 3,619,906,294 GREENWOOD 50 137,112,946 26,837,060 40,579,057 9,915,741 18,056,530 8,337,196 434,812 241,273,342 GREENWOOD 51 9,662,322 2,950,584 782,878 1,144,161 2,390,350 230,560 120,822 17,281,677 GREENWOOD 52 11,517,030 5,788,945 55,333,408 4,187,200 3,946,750 2,190,640 86,450 83,050,423 HORRY 2,837,651,325 404,341,192 74,098,240 16,021,419 49,268,210 54,557,146 12,700,206 3,448,637,738 JASPER 163,038,430 31,224,922 65,947,437 3,204,419 24,349,730 8,132,940 0 295,897,878 KERSHAW 212,030,072 49,000,892 17,158,570 20,401,150 24,02	FLORENCE 3	31,231,689	9,297,266	3,271,514	12,659,009	4,810,980	1,757,805	333,347	63,361,610
GREENVILLE 2,638,374,904 389,723,773 202,081,823 122,500,008 123,187,770 128,722,010 15,316,006 3,619,906,294 GREENWOOD 50 137,112,946 26,837,060 40,579,057 9,915,741 18,056,530 8,337,196 434,812 241,273,342 GREENWOOD 51 9,662,322 2,950,584 782,878 1,144,161 2,390,350 230,560 120,822 17,281,677 GREENWOOD 52 11,517,030 5,788,945 55,333,408 4,187,200 3,946,750 2,190,640 86,450 83,050,423 HAMPTON 31,824,020 7,887,597 2,607,214 2,633,410 11,011,710 2,561,750 1,261,682 59,787,383 HORRY 2,837,651,325 404,341,192 74,098,240 16,021,419 49,268,210 54,557,146 12,700,206 3,448,637,738 JASPER 163,038,430 31,224,922 65,947,437 3,204,419 24,349,730 8,132,940 0 295,897,878 KERSHAW 212,030,072 49,000,892 17,158,570 20,401,150 24,023,550 <td>FLORENCE 5</td> <td>9,185,359</td> <td>3,238,702</td> <td>161,599</td> <td>877,176</td> <td>1,226,350</td> <td>373,752</td> <td>98,343</td> <td>15,161,281</td>	FLORENCE 5	9,185,359	3,238,702	161,599	877,176	1,226,350	373,752	98,343	15,161,281
GREENWOOD 50	GEORGETOWN	550,966,089	60,072,153	17,849,940	24,885,900	11,382,400	11,470,610	3,714,875	680,341,967
GREENWOOD 51 9,662,322 2,950,584 782,878 1,144,161 2,390,350 230,560 120,822 17,281,677 GREENWOOD 52 11,517,030 5,788,945 55,333,408 4,187,200 3,946,750 2,190,640 86,450 83,050,423 HAMPTON 31,824,020 7,887,597 2,607,214 2,633,410 11,011,710 2,561,750 1,261,682 59,787,383 HORRY 2,837,651,325 404,341,192 74,098,240 16,021,419 49,268,210 54,557,146 12,700,206 3,448,637,738 JASPER 163,038,430 31,224,922 65,947,437 3,204,419 24,349,730 8,132,940 0 295,897,878 KERSHAW 212,030,072 49,000,892 17,158,570 20,401,150 24,023,550 7,269,020 0 329,883,254 LANCASTER 481,853,580 67,111,190 31,951,927 10,339,929 23,098,830 9,901,800 2,093,392 626,350,648 LAURENS 55 83,203,970 22,003,621 15,024,056 2,874,589 12,221,890 4,147,3	GREENVILLE	2,638,374,904	389,723,773	202,081,823	122,500,008	123,187,770	128,722,010	15,316,006	3,619,906,294
GREENWOOD 52 11,517,030 5,788,945 55,333,408 4,187,200 3,946,750 2,190,640 86,450 83,050,423 HAMPTON 31,824,020 7,887,597 2,607,214 2,633,410 11,011,710 2,561,750 1,261,682 59,787,383 HORRY 2,837,651,325 404,341,192 74,098,240 16,021,419 49,268,210 54,557,146 12,700,206 3,448,637,738 JASPER 163,038,430 31,224,922 65,947,437 3,204,419 24,349,730 8,132,940 0 295,897,878 KERSHAW 212,030,072 49,000,892 17,158,570 20,401,150 24,023,550 7,269,020 0 329,883,254 LANCASTER 481,853,580 67,111,190 31,951,927 10,339,929 23,098,830 9,901,800 2,093,392 626,350,648 LAURENS 55 83,203,970 22,003,621 15,024,056 2,874,589 12,221,890 4,147,360 1,329,050 140,804,536 LAURENS 56 41,515,600 9,310,624 8,894,578 5,359,907 9,382,910 2,358,610 680,650 77,502,879 LEE 23,529,780 6,589,706 781,680 4,547,600 6,554,590 1,460,700 0 43,464,056	GREENWOOD 50	137,112,946	26,837,060	40,579,057	9,915,741	18,056,530	8,337,196	434,812	241,273,342
HAMPTON 31,824,020 7,887,597 2,607,214 2,633,410 11,011,710 2,561,750 1,261,682 59,787,383 HORRY 2,837,651,325 404,341,192 74,098,240 16,021,419 49,268,210 54,557,146 12,700,206 3,448,637,738 JASPER 163,038,430 31,224,922 65,947,437 3,204,419 24,349,730 8,132,940 0 295,897,878 KERSHAW 212,030,072 49,000,892 17,158,570 20,401,150 24,023,550 7,269,020 0 329,883,254 LANCASTER 481,853,580 67,111,190 31,951,927 10,339,929 23,098,830 9,901,800 2,093,392 626,350,648 LAURENS 55 83,203,970 22,003,621 15,024,056 2,874,589 12,221,890 4,147,360 1,329,050 140,804,536 LAURENS 56 41,515,600 9,310,624 8,894,578 5,359,907 9,382,910 2,358,610 680,650 77,502,879 LEE 23,529,780 6,589,706 781,680 4,547,600 6,554,590 1,460,700 <td>GREENWOOD 51</td> <td>9,662,322</td> <td>2,950,584</td> <td>782,878</td> <td>1,144,161</td> <td>2,390,350</td> <td>230,560</td> <td>120,822</td> <td>17,281,677</td>	GREENWOOD 51	9,662,322	2,950,584	782,878	1,144,161	2,390,350	230,560	120,822	17,281,677
HORRY 2,837,651,325 404,341,192 74,098,240 16,021,419 49,268,210 54,557,146 12,700,206 3,448,637,738 JASPER 163,038,430 31,224,922 65,947,437 3,204,419 24,349,730 8,132,940 0 295,897,878 KERSHAW 212,030,072 49,000,892 17,158,570 20,401,150 24,023,550 7,269,020 0 329,883,254 LANCASTER 481,853,580 67,111,190 31,951,927 10,339,929 23,098,830 9,901,800 2,093,392 626,350,648 LAURENS 55 83,203,970 22,003,621 15,024,056 2,874,589 12,221,890 4,147,360 1,329,050 140,804,536 LAURENS 56 41,515,600 9,310,624 8,894,578 5,359,907 9,382,910 2,358,610 680,650 77,502,879 LEE 23,529,780 6,589,706 781,680 4,547,600 6,554,590 1,460,700 0 43,464,056	GREENWOOD 52	11,517,030	5,788,945	55,333,408	4,187,200	3,946,750	2,190,640	86,450	83,050,423
JASPER 163,038,430 31,224,922 65,947,437 3,204,419 24,349,730 8,132,940 0 295,897,878 KERSHAW 212,030,072 49,000,892 17,158,570 20,401,150 24,023,550 7,269,020 0 329,883,254 LANCASTER 481,853,580 67,111,190 31,951,927 10,339,929 23,098,830 9,901,800 2,093,392 626,350,648 LAURENS 55 83,203,970 22,003,621 15,024,056 2,874,589 12,221,890 4,147,360 1,329,050 140,804,536 LAURENS 56 41,515,600 9,310,624 8,894,578 5,359,907 9,382,910 2,358,610 680,650 77,502,879 LEE 23,529,780 6,589,706 781,680 4,547,600 6,554,590 1,460,700 0 43,464,056	HAMPTON	31,824,020	7,887,597	2,607,214	2,633,410	11,011,710	2,561,750	1,261,682	59,787,383
KERSHAW 212,030,072 49,000,892 17,158,570 20,401,150 24,023,550 7,269,020 0 329,883,254 LANCASTER 481,853,580 67,111,190 31,951,927 10,339,929 23,098,830 9,901,800 2,093,392 626,350,648 LAURENS 55 83,203,970 22,003,621 15,024,056 2,874,589 12,221,890 4,147,360 1,329,050 140,804,536 LAURENS 56 41,515,600 9,310,624 8,894,578 5,359,907 9,382,910 2,358,610 680,650 77,502,879 LEE 23,529,780 6,589,706 781,680 4,547,600 6,554,590 1,460,700 0 43,464,056	HORRY	2,837,651,325	404,341,192	74,098,240	16,021,419	49,268,210	54,557,146	12,700,206	3,448,637,738
KERSHAW 212,030,072 49,000,892 17,158,570 20,401,150 24,023,550 7,269,020 0 329,883,254 LANCASTER 481,853,580 67,111,190 31,951,927 10,339,929 23,098,830 9,901,800 2,093,392 626,350,648 LAURENS 55 83,203,970 22,003,621 15,024,056 2,874,589 12,221,890 4,147,360 1,329,050 140,804,536 LAURENS 56 41,515,600 9,310,624 8,894,578 5,359,907 9,382,910 2,358,610 680,650 77,502,879 LEE 23,529,780 6,589,706 781,680 4,547,600 6,554,590 1,460,700 0 43,464,056	JASPER	163,038,430	31,224,922	65,947,437	3,204,419	24,349,730	8,132,940	0	295,897,878
LAURENS 55 83,203,970 22,003,621 15,024,056 2,874,589 12,221,890 4,147,360 1,329,050 140,804,536 LAURENS 56 41,515,600 9,310,624 8,894,578 5,359,907 9,382,910 2,358,610 680,650 77,502,879 LEE 23,529,780 6,589,706 781,680 4,547,600 6,554,590 1,460,700 0 43,464,056	KERSHAW	212,030,072	49,000,892	17,158,570	20,401,150	24,023,550	7,269,020	0	
LAURENS 55 83,203,970 22,003,621 15,024,056 2,874,589 12,221,890 4,147,360 1,329,050 140,804,536 LAURENS 56 41,515,600 9,310,624 8,894,578 5,359,907 9,382,910 2,358,610 680,650 77,502,879 LEE 23,529,780 6,589,706 781,680 4,547,600 6,554,590 1,460,700 0 43,464,056	LANCASTER		67,111,190	31,951,927	-			2,093,392	626,350,648
LAURENS 56 41,515,600 9,310,624 8,894,578 5,359,907 9,382,910 2,358,610 680,650 77,502,879 LEE 23,529,780 6,589,706 781,680 4,547,600 6,554,590 1,460,700 0 43,464,056	LAURENS 55	83,203,970					4,147,360		
LEE 23,529,780 6,589,706 781,680 4,547,600 6,554,590 1,460,700 0 43,464,056	LAURENS 56				-		••••••		
	LEE			-					
	LEXINGTON 1		104,021,000	34,948,580	24,552,380	51,923,990		2,275,817	794,024,247

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
LEXINGTON 2	226,382,900	45,813,660	45,664,300	23,799,820	28,522,060	23,076,310	1,040,716	394,299,766
LEXINGTON 3	42,548,560	8,533,053	970,169	2,565,060	5,995,210	1,962,860	323,381	62,898,293
LEXINGTON 4	27,117,000	7,732,970	7,770,260	3,138,540	6,016,290	790,220	138,584	52,703,864
LEXINGTON 5	507,745,680	83,746,907	5,001,530	8,259,130	46,762,360	14,135,740	1,750,204	667,401,551
MARION CNTY	56,345,573	12,763,973	1,732,796	3,615,550	10,971,270	2,624,308	1,445,664	89,499,134
MARLBORO	39,323,560	9,345,279	37,074,612	13,061,370	10,029,400	2,467,520	2,050,460	113,352,201
MCCORMICK	42,199,210	7,506,313	0	206,860	5,587,030	573,560	684,256	56,757,229
NEWBERRY	115,922,220	24,431,291	11,740,321	19,112,370	19,873,960	5,791,150	2,284,620	199,155,932
OCONEE	425,507,910	67,692,254	29,336,030	12,353,558	204,435,640	8,428,093	7,550,411	755,303,896
ORANGEBURG	197,637,659	43,014,432	18,807,006	30,022,443	51,523,620	10,002,659	1,824	351,009,643
PICKENS	547,307,079	80,123,273	23,976,119	13,623,860	57,351,160	14,966,050	5,768,781	743,116,322
RICHLAND 1	705,683,200	108,719,983	38,030,570	52,545,690	111,559,170	45,664,990	2,170,362	1,064,373,965
RICHLAND 2	535,872,830	92,688,700	14,746,228	15,454,890	30,221,870	16,360,900	1,413,844	706,759,262
SALUDA	40,051,520	10,398,804	415,928	5,980,190	5,343,750	1,147,640	1,706,654	65,044,486
SPARTANBURG 1	134,190,084	22,260,284	817,751	3,850,300	11,241,430	3,713,340	711,817	176,785,006
SPARTANBURG 2	281,879,126	42,899,288	13,229,520	20,902,440	14,264,830	6,905,830	1,901,207	381,982,241
SPARTANBURG 3	43,195,119	8,947,916	7,467,135	21,381,690	8,063,490	4,374,700	394,414	93,824,464
SPARTANBURG 4	58,981,596	10,884,710	7,137,713	9,263,660	8,568,340	2,029,050	471,318	97,336,387
SPARTANBURG 5	312,398,002	44,477,136	176,362,075	69,471,220	15,529,880	18,094,280	5,814,877	642,147,470
SPARTANBURG 6	289,123,760	39,317,029	13,317,540	48,095,180	25,757,000	20,103,540	2,009,037	437,723,086
SPARTANBURG 7	212,643,998	24,982,165	19,953,782	17,021,360	22,395,740	17,515,921	1,192,272	315,705,238
SUMTER	253,711,090	55,643,236	18,126,872	16,498,874	25,551,240	14,927,570	804,910	385,263,792
UNION	37,694,444	10,929,293	16,849,488	7,157,430	10,899,070	2,930,007	1,917,175	88,376,907
WILLIAMSBURG	51,085,680	14,588,203	25,395,144	2,709,101	12,804,830	3,119,500	2,527,117	112,229,575
YORK 1	94,400,941	20,285,212	4,165,821	7,839,041	13,656,577	3,333,370	283,352	143,964,314
YORK 2	240,559,132	40,156,258	1,891,873	3,112,476	168,451,127	3,424,475	755,863	458,351,204
YORK 3	479,517,234	69,970,362	37,228,293	26,436,433	21,706,794	22,933,040	1,309,079	659,101,235
YORK 4	522,259,316	70,029,237	35,022,381	14,600,430	18,349,963	17,381,105	1,064,563	678,706,995
Total	26,103,132,980	3,769,550,911	1,933,724,339	1,140,116,026	2,261,786,441	854,116,682	137,634,827	36,200,062,207

ALCOHOLIC BEVERAGE TAX AND LICENSE

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

ALCOHOLIC LIQUORS TAX

Filing Fee:

\$200

License Fee:

Alcohol Liquors Cooking License: \$250 every two years Liquor Manufacturer License: \$50,200 every two years Registered Producer Certificate of Registration: \$400 every two years Producer Representative Certificate of Registration: \$250 every two years Liquor Micro Distillery License: \$5,200 every two years Liquor Producer Warehouse License: \$600 every two years Liquor Wholesaler License: \$20,200 every two years Retail Liquor License: \$1,400 every two years Business Liquor by the Drink License: \$1,700 every two years Nonprofit Organization Liquor by the Drink License: \$1,700 every two years Food Manufacturing Liquor License: \$1,400 every two years Special Bakery Liquor License: \$1,200 every two years Special Non-profit Event License: \$40 per license Sunday Local Option Permit (Option 1): \$200 per Sunday Sunday Local Option Permit (Option 2): \$3,050/52-week period 1-day Liquor by the Drink Special Event License: \$35 per day 120-day Temporary Liquor by the Drink License: \$25 \$25 120-day Temporary Retail Liquor License:

Excise Tax:

Per 8 ounces of alcohol: \$0.17 Per liter: \$0.71825 Standard case (wholesalers): \$1.81 Standard case (retailers to wholesalers): \$2.99 \$0.56 Standard case (additional case tax paid by wholesalers): Surtax: 9%

Enacted 1935 Statute Title 61, Title 12 Chapter 33 Rate See Above Distribution State General Fund Local Option Permits – Local

Governments

Liquor by the Drink (11%) Counties

\$131,596,006

BEER AND WINE TAX

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

Permit Fees:

Beer and Wine Producer/Importer Permit: \$400 every two years Beer and Wine Wholesale License: \$2,200 every two years **Brewery Permit:** \$400 every two years In-state or Domestic Winery Permit: \$400 every two years Seven-day Winery Permit: \$1,500 every two years Brewpub Permit: \$2,200 every two years Wine Shippers Permit: \$600 every two years On Premises Beer & Wine Permit: \$600 every two years Off Premises Beer & Wine Permit: \$600 every two years Seven-day Off Premise Beer & Wine Permit: \$2,200 every two years Seven-day On Premise Beer & Wine Permit: \$2,200 every two years Sunday/Sabbath Beer & Wine Permit: \$650 every two years

1-day Beer & Wine Special Event Permit: \$10 \$25 120-day Temporary Beer & Wine Permit:

7-day On Premises Beer & Wine Permit: \$2,200 every two years

Tax

\$0.006 Beer per ounce \$0.77 Brewpub per gallon

Wine U.S. Sized Containers:

\$0.06 Per 8 ounce up to 1 gallon Per gallon \$0.90 \$0.012 Additional tax per 8 ounce \$0.18 Additional tax per gallon

Wine Metric Sized Containers:

Per liter \$0.2535 Additional tax per liter \$0.0507

Enacted

Statute Title 61, Title 12 Chapter 21

Rate See Above

Distribution State General Fund

Local Option Permits – Local

Governments

\$111,464,397

LOCAL OPTION PERMIT FOR SUNDAY BEER, WINE & ALCOHOLIC BEVERAGE SALES

Effective as of November 2023

County	7 Day Liquor by the Drink (LOP)	7 Day On Premise Beer & Wine (P07)	7 Day Off Premise Beer & Wine (P7B)
Abbeville	Yes	Yes	Yes
Allendale	Yes	Yes	Yes
Anderson	Yes	Yes	Yes
Bamberg	Yes	Yes	Yes
Beaufort	Yes	Yes	Yes
Berkeley	Yes	Yes	Yes
Calhoun	Yes	Yes	Yes
Charleston	Yes	Yes	Yes
Chester	Yes	Yes	Yes
Chesterfield	Yes	Yes	Yes
Clarendon	Yes	Yes	Yes
Colleton	Yes	Yes	Yes
Darlington	Yes	Yes	Yes
Dorchester	Yes	Yes	Yes
Edgefield	Yes	Yes	Yes
Fairfield	Yes	Yes	Yes
Florence	Yes	Yes	Yes
Georgetown	Yes	Yes	Yes
Greenville	Yes	Yes	Yes
Greenwood	Yes	Yes	Yes
Horry	Yes	Yes	Yes
Jasper	Yes	Yes	Yes
Kershaw	Yes	Yes	Yes
Lancaster	Yes	Yes	Yes
Laurens	Yes	Yes	Yes
Lee	Yes	Yes	Yes
Lexington	Yes	Yes	Yes
Marion	Yes	Yes	Yes
Marlboro	Yes	Yes	Yes
McCormick	Yes	Yes	Yes
Newberry	Yes	Yes	Yes
Oconee	Yes	Yes	Yes
Orangeburg	Yes	Yes	Yes
Pickens	Yes	Yes	Yes
Richland	Yes	Yes	Yes
Saluda	Yes	Yes	Yes
Spartanburg	Yes	Yes	Yes
Sumter	No	No	Yes
Union	Yes	Yes	Yes
Williamsburg	Yes	Yes	Yes
York	Yes	Yes	Yes
Cities			
Aiken	Yes	Yes	Yes
Dillon	Yes	Yes	Yes
Florence	Yes	Yes	Yes
Gaffney	Yes	Yes	Yes
Johnsonville	Yes	Yes	Yes
Lake City	Yes	Yes	Yes
New Ellenton	Yes	Yes	Yes
North Augusta	Yes	Yes	Yes
Sumter	Yes	Yes	Yes
Wagener	Yes	Yes	Yes
Yemassee	No	No	Yes

TOBACCO TAX

The business license tax applies to all tobacco products sold in South Carolina. Every person, firm, corporation, club or association engaging in the business of selling, purchasing, distributing or importing tobacco products within the state of South Carolina are required to pay the business license tax. A retailer owes no tax if tobacco products are purchased from a licensed South Carolina distributor.

All persons first receiving untaxed tobacco products, including cigarettes, for sale or distribution in South Carolina must file a monthly report and remit the tobacco tax.

Cigarettes:

\$0.57 per pack of 20 cigarettes \$0.7125 per pack of 25 cigarettes \$0.0285 per cigarette

Cigarette Surtax:

\$0.50 per pack

Enacted

Other Tobacco Products:

5% of the manufactured purchase price

Litabled	
Statute	§12-21-610 to §12-21-810
Rate	See Above
Distribution	State General Fund - \$0.0
	Surtay CO EO

Surtax - \$0.50 SCDHEC, SCDHHS Medical University of SC \$121,158,268

COLLECTIONS BY MONTH – FY24					
Month	Cigarettes	Cigarette Surtax	Other Tobacco Products		
Jul – 23	\$1,079,242	\$7,806,432	\$1,036,753		
Aug – 23	\$1,254,929	\$9,086,359	\$1,285,211		
Sep – 23	\$1,378,805	\$9,970,648	\$1,271,020		
Oct – 23	\$887,843	\$6,428,314	\$1,126,639		
Nov – 23	\$1,154,218	\$8,358,715	\$1,259,747		
Dec – 23	\$917,810	\$6,629,405	\$1,118,360		
Jan – 24	\$1,053,847	\$7,637,102	\$1,212,686		
Feb – 24	\$969,453	\$7,020,607	\$1,082,741		
Mar – 24	\$1,202,069	\$8,687,367	\$1,044,361		
Apr – 24	\$861,388	\$6,226,569	\$1,102,218		
May – 24	\$1,350,613	\$9,759,561	\$1,333,360		
Jun – 24	\$872,089	\$6,416,047	\$1,275,739		
Total	\$12,982,306	\$94,027,127	\$14,148,835		

OTHER TAXES AND LICENSING

BANK TAX

Any person engaging in a banking business in this State, other than a cash depository, must pay an annual bank tax of 4.5% of its entire net income. The bank tax is a franchise tax based upon net book income. Bank income is subject to allocation and apportionment. Banks are required to pay estimated tax.

Enacted 1937

Statute §12-11-10 to §12-11-60 Rate 4.5% of entire net income

Distribution State General Fund

\$55,024,068

FY24 Collections

BINGO TAX

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

License Type	License Fee	Entrance Fee
Class AA	\$4,000	\$18
Class B	\$1,000	\$ 5
Class C	No Cost	\$ 0
Class D	\$100 or \$200*	\$ 5 (optional)
Class E	\$500	\$ 5 (optional)
Class F	\$100	\$ 3 (optional)

^{*}Fair License- \$100 for 10 days or less; \$200 for more than 10 days.

Class AA, B, and C licensed organizations conducting Bingo must designate a promoter, who also must be licensed. Under certain circumstances, a Class C licensed organization does not have to designate a promoter. The promoter's license is \$1,000 annually. Each organization licensed to operate bingo must file quarterly financial reports with the SCDOR.

At least 50% of the gross proceeds from the sale of bingo cards taken in by a bingo operation during a single session must be returned to the players in the form of prizes.

Enacted 1982
Statute \$12-21-3910 to \$12-21-4300
Rate \$0.10 (Class B)

Per \$ of face value per Bingo card sold Distribution State General Fund, Bingo Charities, Division on Aging, SCPRT,

Commission on Minority Affairs

\$6,040,368

COIN-OPERATED DEVICE TAX

Coin operated devices must have a current coin operated license affixed to the machine. The owner of the machine must obtain an owner/operator's license. The license fee is equivalent to the highest fee for any machines owned or operated. Only one license is required no matter how many machines are owned or operated. The license is renewable on June 1 and expires May 31 two years later.

Enacted 1939

Statute §12-21-2720 to §12-21-2750

Rate See statute
Distribution State General Fund

\$1,249,018

FY24 Collections

DEED RECORDING FEE

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

The state's portion of the fees collected by the Clerks of Court and Registers of Deeds will be reported and remitted to the SCDOR on a monthly return which is due on or before the 20th of the month following the month in which the transaction was recorded. Counties retain their portion of the fee: \$0.55 of each \$1.85.

Enacted 1923

Statute §12-24-10 to §12-24-150

Rate See statute

Distribution \$1.00 - State General Fund

\$0.10 – Heritage Land Trust \$0.20 – SC Housing Trust Fund \$0.55 – County General Fund \$154,129,744

DEED RECORDING FEE COLLECTIONS BY COUNTY – FY24				
County	Tax Collections	County	Tax Collections	
Abbeville	\$258,402	Greenwood	\$842,735	
Aiken	\$3,658,404	Hampton	\$196,252	
Allendale	\$47,564	Horry	\$20,399,118	
Anderson	\$4,503,806	Jasper	\$2,596,158	
Bamberg	\$74,354	Kershaw	\$1,203,355	
Barnwell	\$160,543	Lancaster	\$3,063,235	
Beaufort	\$13,109,732	Laurens	\$1,121,586	
Berkeley	\$10,473,783	Lee	\$84,810	
Calhoun	\$279,382	Lexington	\$6,079,139	
Charleston	\$22,866,070	Marion	\$193,126	
Cherokee	\$686,314	Marlboro	\$205,742	
Chester	\$547,414	McCormick	\$317,332	
Chesterfield	\$335,074	Newberry	\$442,939	
Clarendon	\$452,892	Oconee	\$2,671,944	
Colleton	\$813,904	Orangeburg	\$861,553	
Darlington	\$540,711	Pickens	\$3,166,793	
Dillon	\$188,479	Richland	\$7,433,025	
Dorchester	\$5,406,844	Saluda	\$217,766	
Edgefield	\$476,315	Spartanburg	\$8,703,769	
Fairfield	\$413,307	Sumter	\$1,322,553	
Florence	\$1,625,406	Union	\$304,030	
Georgetown	\$2,729,461	Williamsburg	\$568,341	
Greenville	\$14,758,923	York	\$7,727,360	

State Total:

\$154,129,744

DRY CLEANING FACILITY FEES AND SURCHARGES

The SCDOR collects certain fees and surcharges on behalf of the Department of Health and Environmental Control (DHEC) for the Dry Cleaning Restoration Trust Fund. Owners of drycleaning facilities must pay registration fees for each of their "wet-site" locations. The initial and annual registration fees are based upon the number of employees at the facility the previous year. Fees may be paid on an annual or quarterly basis. An environmental surcharge is due on the privilege of producing in South Carolina or importing into the state halogenated and nonhalogenated solvent. A person importing or producing one of the solvents must register with the SCDOR for purposes of remitting the surcharge and pay a \$30 registration fee. The surcharge imposed is \$10 a gallon on halogenated and \$2 a gallon on nonhalogenated solvent.

Enacted 1995

Statute §44-56-410 to §44-56-495

Rate See statute
Distribution Special fund for

environmental clean-up from dry cleaning operations

\$779,944

FY24 Collections

ELECTRIC POWER TAX

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

Enacted 1931

Statute §12-23-10 to §12-23-130

§12-28-2915

Rate \$0.0005

Distribution First \$20 million to Department

of Commerce

Excess over \$20 million to Department of Transportation

\$28,570,455

EMERGENCY SERVICE USER FEE

The 911 charge is imposed with respect to commercial mobile radio service (CMRS) connection and prepaid wireless retail transaction and is paid to the SCDOR.

CMRS 911 User Fee: 911 charges may be imposed to fund an emergency telephone system (i.e., "911" systems) with respect to the public telephone system and commercial mobile radio service. 911 charges that are imposed on the public telephone system are paid directly to the local government. However, 911 charges imposed on commercial mobile radio service ("CMRS"), prepaid wireless telecommunications services, and "Voice over Internet Protocol" ("VoIP") are paid to the SCDOR.

Prepaid Wireless 911 Charge: A prepaid wireless 911 charge is levied on each prepaid wireless retail transaction occurring in South Carolina. The charge is equal to the average commercial mobile radio service 911 charge. Prepaid wireless sellers must collect the charge from their customers. The seller must disclose the amount of the charge. The charge may be separately stated on an invoice, receipt, or other similar document provided to the customer or the seller may use other means. The prepaid wireless 911 charge paid by the consumer is not subject to any tax, fee, prepaid wireless 911 charge or other charge imposed by this state, any of its political subdivisions, or any intergovernmental agency.

Enacted 1931

Statute Chapter 47 of Title 23

Rate See statute

Distribution 39.8% - 911 System Operations

58.2% - System Maintenance 2% - Independent Auditor \$39,464,711

EMERGENCY SERVICE USER FEE

Universal Service Fund Charge: Code Section 58-9-280(E) requires telecommunications companies to collect charges from their customers and to contribute them to a Universal Service Fund (USF) in order to provide basic local exchange telephone service at affordable rates and to assist with alignment of prices and recovery of costs to carriers of last resort. The SCDOR must issue an assessment and collect fund contributions from any telecommunications company that does not have a certificate issued by the Public Service Commission (PSC). The Office of Regulatory Staff (ORS) must certify to the Department the USF factor and the amounts to be assessed. Telecommunications companies that have certificates issued by the PSC must continue to remit their contributions to ORS.

Prepaid wireless sellers must collect USF contributions from consumers for prepaid wireless communications services. This fixed per-transaction fee is established annually by ORS. Prepaid wireless sellers must collect the USF contribution on each retail transaction occurring in South Carolina.

Prepaid wireless sellers may retain 3% of the gross USF contribution as an administrative fee.

Dual Party Relay Charge: Code Section 58-9-2530 authorizes the Public Service Commission (PSC) to require local exchange carriers to collect and remit a dual party relay charge. The PSC may require each local exchange provider, Commercial Mobile Radio Service (CMRS) provider, Voice over Internet Protocol (VoIP) service provider and prepaid wireless seller to impose a dual party relay charge not to exceed 10 cents (reduced from 25 cents). The charge will fund a dual party relay system that allows deaf, hearing or speech impaired users to communicate with an intermediary who orally relays the message or request to a third party.

No other tax, fee, surcharge, or other charge for dual party relay system funding may be imposed by any state entity.

Rules are provided for sourcing transactions, limiting the number of charges in certain instances, and addressing situations where services overlap.

Enacted 2017

Statute §58-9-280(E), §58-9-2530

Rate See Statue

Distribution Office of Regulatory Staff

\$18,449,030

FOREST RENEWAL FEE

The Forest Renewal Fee is assessed on all primary forest products harvested from South Carolina and is paid by the processor of primary forest products. Processors are required to maintain product records for three fiscal years.

Enacted 1922

Statute §48-28-10 to 48-28-100

§48-30-10 to 48-30-80

Rate See statute

Distribution Forest Renewal Fund

\$785,675

FY24 Collections

INDIGENT CARE ASSESSMENT TAX

Every hospital licensed as a general hospital by the Department of Health and Environmental Control (DHEC) pays the Indigent Care Assessment Tax. The Department of Health and Human Services (DHHS) provides the information needed to administer and collect this tax.

Enacted 1989

Statute §12-23-810 to 12-23-840

Rate Based on the total

expenditures of each hospital

as a percentage of total hospital expenditures

statewide

Distribution Medicaid Expansion Fund

\$918,526,751

MOTOR FUEL USER FEE

A motor fuel user fee (commonly referred to as gas tax) of \$0.28 is imposed upon all gasoline, gasohol, or blended fuels containing gasoline used or consumed in this state for any purpose and upon all diesel fuel, substitute fuels, or alternative fuels, or blended fuels containing diesel fuel used or consumed in this state in producing or generating power for propelling motor vehicles. All suppliers and importers doing business in South Carolina are responsible for collecting the user fee and reporting and remitting it to the SCDOR.

In addition to the motor fuel user fee, there may be charged an inspection fee of one-fourth cent (.0025) and an environmental impact fee of one-half cent (.0050) per gallon on petroleum products. The liability for these fees arises at the same time and are payable by the same person as the motor fuel user fee.

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

Enacted 1922

Statute §12-28-110 to12-28-2930

Rate \$0.2875/gallon

Distribution \$0.28 User Fee: DOT, DNR

\$0.005 Environmental Impact Fee: DHEC \$0.0025 Petroleum Inspection Fee: DOT \$1,076,567,056

FY24 Collections

RETAIL LICENSE FEE

Before engaging in business in South Carolina, every retailer shall obtain a retail license for each permanent branch, establishment or agency and pay a license tax of \$50 for each retail license at the time of application. Every artist and craftsman selling products they have created or assembled at arts and crafts shows and festivals shall obtain a retail license and pay a license tax of \$20 at the time of application. Every retailer operating a transient or temporary business within this state shall obtain a retail license and pay a license tax of \$50 at the time of application. In every case, the license may be used for only one location at a time.

Enacted 1951

Statute §12-36-510

Rate \$20 or \$50 at time of application

Distribution State General Fund

\$1,131,669

SAVINGS AND LOAN TAX

Savings and loan associations pay a tax of 6% of net income, excluding tax exempt income, from all sources. Associations are exempt from the tax for their first three years of operation. Associations are required to pay estimated tax.

Enacted 1957

Statute \$12-13-10 to 12-13-100
Rate 6% of net income
Distribution State General Fund

\$3,073,094

FY24 Collections

SOLID WASTE EXCISE TAX

Retailers of tires and batteries as well as wholesalers of appliances and motor oil are required to report and pay the Solid Waste Excise Tax on the sale of these items. The tax is \$2 per tire, battery, and appliance sold and \$0.08 for each gallon of motor oil sold.

Enacted 1991

Statute §44-96-120 to 44-96-235

Rate \$0.08 / gallon oil

\$2.00 / tire \$2.00 / battery \$2.00 / white good

Distribution Solid Waste Management

Fund (Local Governments)

\$10,846,282