

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.

GOALS



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



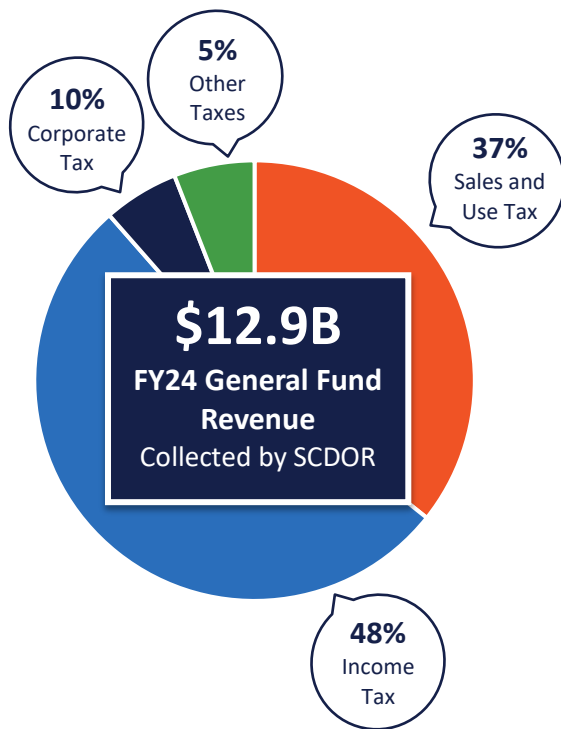
We strive to exemplify a culture that embodies:

- 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.



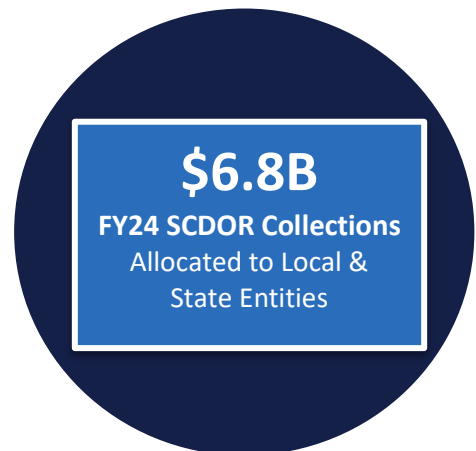
SCDOR Non-General Fund Collections

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.



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.



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 other written 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: [State Individual Income Tax Rates and Brackets for 2023](#)

Enacted	1927	\$6,113,184,871 FY24 Collections
Statute	Title 12, Chapter 6	
Distribution	State General Fund	
Rate	0% - 6.5% for tax year 2022 0% - 6.4% for tax year 2023	

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 Returns	Number of Dependents	State Taxable Income	State Income Tax 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		Total
	Tax Returns	Amended	
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 Literacy	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	***	***
New Jobs Credit	379	\$9,806,834
Nursing Home Credit	149	\$40,529
Parental Refundable Credit*	464	\$4,292,385
Port Cargo Volume Increase Credit	***	***
Preceptor Credit	144	\$226,849
Premarital Preparation Course	20	\$3,075
Qualified Conservation Contribution Credit	90	\$1,637,254
Qualified Retirement Plan Contribution	119	\$299,443
Research Expenses Credit	363	\$4,218,954
Residential Retrofit Credit	432	\$692,142
Retail Facilities Revitalization Credit	7	\$574,127
SC Earned Income Tax Credit	99,122	\$211,974,109
SC Housing Credit	18	\$523,450

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.

<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">Enacted</td> <td style="padding: 5px;">1995</td> </tr> <tr> <td style="padding: 5px;">Statute</td> <td style="padding: 5px;">Title 12, Chapter 10</td> </tr> <tr> <td style="padding: 5px;">Rate</td> <td style="padding: 5px;">2% to 5% of Withholding</td> </tr> <tr> <td style="padding: 5px;">Distribution</td> <td style="padding: 5px;">Credit to Qualified Taxpayers</td> </tr> </table>	Enacted	1995	Statute	Title 12, Chapter 10	Rate	2% to 5% of Withholding	Distribution	Credit to Qualified Taxpayers	<h1 style="margin: 0;">\$64,540,606</h1> <p style="margin: 0;">FY24 Credit Dollars Claimed</p>
Enacted	1995								
Statute	Title 12, Chapter 10								
Rate	2% to 5% of Withholding								
Distribution	Credit to Qualified Taxpayers								

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	\$1,293,063,734 FY24 Collections <i>Collections represented in this section includes gross revenue allocated to Property Tax Relief funds (PTRTF)</i>
Statute	12-6-530	
Rate	5%	
Distribution	State General Fund	

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	\$188,147,592 FY24 Collections
Statute	Title 12, Chapter 20	
Rate	\$1 for each \$1,000 of capital stock and paid in surplus plus \$15 (minimum \$25)	
Distribution	State General Fund	

CORPORATE INCOME TAX CREDITS

FISCAL YEAR 2024

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

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

*** Indicates too few taxpayers to report

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.

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
ABBEVILLE	
Abbeville	\$129,769,219
Calhoun Falls	\$31,537,459
Donalds	\$3,211,682
Due West	\$13,597,270
Honea Path	\$2,733,075
Lowndesville	\$84,457
Unincorporated	\$112,691,497
Ware Shoals	\$5,123,520
Total	\$298,748,179

City and County	Gross Sales
AIKEN	
Aiken	\$2,070,322,818
Burnettown	\$4,629,091
Jackson	\$10,939,374
Monetta	\$2,680,827
New Ellenton	\$28,615,397
North Augusta	\$901,658,960
Perry	\$1,999,884
Salley	\$1,823,235
Unincorporated	\$1,346,940,616
Wagener	\$29,461,983
Windsor	\$745,611
Total	\$4,399,817,796

City and County	Gross Sales
ALLENDALE	
Allendale	\$217,161,492
Fairfax	\$14,176,982
Sycamore	\$766,753
Unincorporated	\$56,809,455
Total	\$288,914,682

City and County	Gross Sales
ANDERSON	
Anderson	\$2,607,715,845
Belton	\$120,099,187
Easley	\$6,352,039
Greenville	\$518,706
Honea Path	\$106,194,055
Iva	\$29,353,218
Pelzer	\$118,088,875
Pendleton	\$94,562,114
Starr	\$4,084,774
Unincorporated	\$4,816,097,733
West Pelzer	\$8,214,955
Williamston	\$74,581,640
Total	\$7,985,863,140

City and County	Gross Sales
BAMBERG	
Bamberg	\$108,356,129
Denmark	\$46,266,860
Ehrhardt	\$8,344,432
Olar	\$1,418,662
Unincorporated	\$108,384,000
Total	\$272,770,084

City and County	Gross Sales
BARNWELL	
Barnwell	\$253,806,414
Blackville	\$14,500,969
Elko	\$53,459
Hilda	\$1,697,031
Kline	\$32,241
Snelling	\$236,655
Unincorporated	\$31,248,255
Williston	\$48,071,731
Total	\$349,646,753

City and County	Gross Sales
BEAUFORT	
Beaufort	\$1,671,411,589
Bluffton	\$1,429,551,296
Hardeeville	\$207
Hilton Head Island	\$2,249,700,452
Port Royal	\$110,826,767
Unincorporated	\$1,896,038,762
Yemassee	\$775,855
Total	\$7,358,304,929

City and County	Gross Sales
BERKELEY	
Bonneau	\$12,970,704
Charleston	\$644,775,977
Goose Creek	\$1,042,738,888
Hanahan	\$228,563,137
Jamestown	\$13,780,999
Moncks Corner	\$2,995,369,363
North Charleston	\$15,718,351
St Stephen	\$24,361,985
Summerville	\$1,838,471,496
Unincorporated	\$3,151,759,366
Total	\$9,968,510,268

City and County	Gross Sales
CALHOUN	
Cameron	\$21,610,593
St Matthews	\$81,317,498
Unincorporated	\$284,162,728
Total	\$387,090,819

City and County	Gross Sales
CHARLESTON	
Awendaw	\$56,910,236
Charleston	\$8,351,214,835
Folly Beach	\$144,241,111
Goose Creek	\$3,568,647
Hollywood	\$91,762,547
Isle of Palms	\$286,552,506
James Island	\$90,982,858
Kiawah Island	\$316,130,002
Lincolnton	\$685,383
McClellanville	\$14,983,625
Meggett	\$3,311,099
Mt Pleasant	\$3,196,463,625
North Charleston	\$7,811,635,450
Ravenel	\$167,395,697
Rockville	\$2,191,074
Seabrook Island	\$34,278,570
Sullivan's Island	\$58,693,008
Summerville	\$17,612,013
Unincorporated	\$2,217,083,749
Total	\$22,865,696,036

CHEROKEE	
Blacksburg	\$181,875,189
Chesnee	\$899,042
Gaffney	\$1,412,058,581
Unincorporated	\$445,771,240
Total	\$2,040,604,052

CHESTER	
Chester	\$269,368,934
Fort Lawn	\$11,740,985
Great Falls	\$19,927,272
Lowrys	\$1,807,479
Richburg	\$238,211,819
Unincorporated	\$250,125,665
Total	\$791,182,153

CHESTERFIELD	
Cheraw	\$583,025,580
Chesterfield	\$91,343,142
Jefferson	\$25,820,193
McBee	\$16,167,773
Mount Croghan	\$6,171,352
Pageland	\$217,649,931
Patrick	\$4,562,272
Ruby	\$1,013,252
Unincorporated	\$162,324,932
Total	\$1,108,078,427

City and County	Gross Sales
CLARENDON	
Manning	\$367,063,567
Paxville	\$1,965,204
Summerton	\$80,941,910
Turbeville	\$67,210,298
Unincorporated	\$155,981,838
Total	\$673,162,816

COLLETON	
Cottageville	\$28,750,654
Edisto Beach	\$89,849,462
Lodge	\$2,686,142
Smoaks	\$1,932,298
Unincorporated	\$288,738,046
Walterboro	\$558,620,328
Williams	\$2,585,527
Total	\$973,162,457

DARLINGTON	
Darlington	\$467,831,417
Hartsville	\$608,103,193
Lamar	\$21,478,594
Society Hill	\$12,248,137
Unincorporated	\$501,198,734
Total	\$1,610,860,075

DILLON	
Dillon	\$695,389,994
Lake View	\$13,892,033
Latta	\$136,798,993
Unincorporated	\$281,393,414
Total	\$1,127,474,434

DORCHESTER	
Harleyville	\$88,048,950
North Charleston	\$832,490,215
Reevesville	\$31,065
Ridgeville	\$17,688,128
St George	\$201,178,183
Summerville	\$1,608,488,831
Unincorporated	\$1,767,172,176
Total	\$4,515,097,548

EDGEFIELD	
Edgefield	\$40,966,231
Johnston	\$26,166,511
North Augusta	\$24,321,326
Trenton	\$203,968,909
Unincorporated	\$247,344,821
Total	\$542,767,798

City and County	Gross Sales
FAIRFIELD	
Blythewood	\$315,446
Jenkinsville	\$72,419
Ridgeway	\$46,220,766
Unincorporated	\$499,732,664
Winnsboro	\$653,910,659
Total	\$1,200,251,954

FLORENCE	
Coward	\$13,884,339
Florence	\$4,402,460,847
Johnsonville	\$41,012,016
Lake City	\$1,075,966,990
Olanta	\$20,894,436
Pamplico	\$24,070,720
Quinby	\$9,231,525
Scranton	\$11,711,272
Timmonsville	\$38,832,943
Unincorporated	\$2,337,800,942
Total	\$7,975,866,031

GEORGETOWN	
Andrews	\$85,066,309
Georgetown	\$642,345,978
Pawleys Island	\$213,525,724
Unincorporated	\$1,231,304,708
Total	\$2,172,242,719

GREENVILLE	
City View	\$161,856
Fountain Inn	\$308,608,517
Greenville	\$11,151,903,956
Greer	\$1,024,835,709
Mauldin	\$1,341,189,566
Simpsonville	\$1,154,154,185
Travelers Rest	\$429,569,414
Unincorporated	\$10,971,284,141
Total	\$26,381,707,344

GREENWOOD	
Greenwood	\$1,268,749,361
Hodges	\$13,112,483
Ninety Six	\$16,658,736
Troy	\$4,924
Unincorporated	\$1,791,605,501
Ware Shoals	\$17,124,573
Total	\$3,107,255,577

City and County	Gross Sales
HAMPTON	
Brunson	\$3,395,819
Estill	\$43,706,167
Furman	\$6,148,066
Gifford	\$22,154
Hampton	\$124,273,061
Luray	\$46,859
Scotia	\$902,616
Unincorporated	\$112,509,574
Varnville	\$31,015,332
Yemassee	\$81,160,926
Total	\$403,180,573

HORRY	
Atlantic Beach	\$32,574,681
Aynor	\$106,199,200
Briarcliffe Acres	\$3,315
Conway	\$2,139,808,477
Georgetown	\$824,335
Loris	\$160,364,288
Myrtle Beach	\$4,380,481,964
North Myrtle Beach	\$1,650,792,963
Surfside Beach	\$296,568,577
Unincorporated	\$7,729,155,601
Total	\$16,496,773,401

JASPER	
Hardeeville	\$527,617,311
Ridgeland	\$370,259,397
Unincorporated	\$837,595,988
Total	\$1,735,472,696

KERSHAW	
Bethune	\$146,926,997
Camden	\$684,757,200
Elgin	\$176,018,875
Unincorporated	\$734,383,942
Total	\$1,742,087,014

LANCASTER	
Heath Springs	\$17,728,171
Kershaw	\$118,159,688
Lancaster	\$855,065,128
Van Wyck	\$3,046,951
Unincorporated	\$1,444,358,723
Total	\$2,438,358,661

City and County	Gross Sales
LAURENS	
Clinton	\$274,547,462
Cross Hill	\$6,023,174
Fountain Inn	\$400,625,967
Gray Court	\$212,415,033
Laurens	\$598,416,970
Unincorporated	\$689,550,644
Ware Shoals	\$153,117
Waterloo	\$5,471,590
Total	\$2,187,203,957

LEE	
Bishopville	\$418,155,499
Lynchburg	\$12,870,432
Unincorporated	\$189,485,272
Total	\$620,511,203

LEXINGTON	
Batesburg Leesville	\$414,454,502
Cayce	\$3,285,537,974
Chapin	\$227,186,351
Columbia	\$751,241,475
Gaston	\$583,978,728
Gilbert	\$61,914,883
Irmo	\$130,707,766
Lexington (Town)	\$3,036,036,836
Pelion	\$37,049,066
Pine Ridge	\$10,719,293
South Congaree	\$7,557,988
Springdale	\$91,311,510
Swansea	\$33,218,942
Unincorporated	\$8,089,565,762
West Columbia	\$2,363,273,873
Total	\$19,123,754,948

MARION	
Marion	\$274,006,606
Mullins	\$108,190,138
Nichols	\$27,757,315
Sellers	\$1,000
Unincorporated	\$277,400,153
Total	\$687,355,212

MARLBORO	
Bennettsville	\$216,639,672
Blenheim	\$7,228,714
Clio	\$26,095,954
McColl	\$17,785,582
Tatum	\$261,739
Unincorporated	\$166,378,989
Total	\$434,390,650

City and County	Gross Sales
MCCORMICK	
McCormick	\$44,163,255
Parksville	\$830,112
Plum Branch	\$916,618
Unincorporated	\$19,884,056
Total	\$65,794,042

NEWBERRY	
Chappells	\$812,575
Little Mountain	\$11,607,495
Newberry	\$688,279,919
Peak	\$5,403,524
Pomaria	\$391,983
Prosperity	\$105,003,224
Silverstreet	\$2,658,846
Unincorporated	\$622,558,205
Whitmire	\$10,172,576
Total	\$1,446,888,348

OCONEE	
Salem	\$17,592,429
Seneca	\$934,293,034
Unincorporated	\$1,579,224,332
Walhalla	\$62,368,464
West Union	\$129,558,826
Westminister	\$96,702,245
Total	\$2,819,739,331

ORANGEBURG	
Bowman	\$83,959,848
Branchville	\$17,757,708
Cope	\$12,097,938
Cordova	\$2,778,243
Ellore	\$1,232,468,384
Eutawville	\$26,274,108
Holly Hill	\$76,524,208
Livingston	\$3,650
Neeses	\$4,865,899
North	\$24,485,062
Norway	\$23,229,693
Orangeburg	\$908,708,052
Rowesville	\$21,741,286
Santee	\$141,060,334
Springfield	\$4,873,072
Unincorporated	\$1,620,609,321
Vance	\$4,228,198
Woodford	\$1,389,452
Total	\$4,207,054,455

City and County	Gross Sales
PICKENS	
Central	\$136,977,371
Clemson	\$407,361,480
Easley	\$1,477,899,134
Liberty	\$200,896,399
Norris	\$20,257,011
Pickens	\$568,315,422
Six Mile	\$24,760,265
Unincorporated	\$1,005,715,196
Total	\$3,842,182,279

RICHLAND	
Arcadia Lakes	\$4,949,565
Blythewood	\$516,849,082
Cayce	\$4,557,962
Columbia	\$6,742,778,022
Eastover	\$27,974,504
Forest Acres	\$322,328,721
Irmo	\$619,885,751
Unincorporated	\$6,592,125,939
Total	\$14,831,449,546

SALUDA	
Batesburg Leesville	\$875,863
Monetta	\$2,097,689
Ridge Spring	\$16,149,025
Saluda	\$111,310,737
Unincorporated	\$174,659,729
Ward	\$49,348
Total	\$305,142,391

SPARTANBURG	
Campobello	\$36,436,586
Central Pacolet	\$7,335,910
Chesnee	\$108,752,425
Cowpens	\$53,154,597
Duncan	\$612,836,190
Greer	\$706,794,546
Inman	\$215,893,461
Landrum	\$94,890,495
Lyman	\$100,856,284
Pacolet	\$12,393,736
Reidville	\$1,681,817
Spartanburg	\$5,046,536,502
Unincorporated	\$6,884,755,649
Wellford	\$112,389,881
Woodruff	\$123,937,056
Total	\$14,118,645,135

City and County	Gross Sales
SUMTER	
Mayesville	\$1,074,552
Pinewood	\$2,195,111
Sumter	\$2,023,865,320
Unincorporated	\$771,925,116
Total	\$2,799,060,099

UNION	
Carlisle	\$2,836,879
Jonesville	\$4,720,504
Unincorporated	\$104,390,069
Union	\$1,158,345,674
Total	\$1,270,293,126

WILLIAMSBURG	
Andrews	\$22,575,017
Greeleyville	\$15,927,294
Hemingway	\$102,609,009
Kingstree	\$110,807,533
Lane	\$1,931,844
Stuckey	\$22,473,911
Unincorporated	\$325,209,480
Total	\$601,534,088

YORK	
Clover	\$204,027,148
Fort Mill	\$831,448,822
Hickory Grove	\$3,190,843
McConnells	\$17,410,739
Rock Hill	\$3,194,947,482
Sharon	\$6,583,528
Smyrna	\$480,709
Tega Cay	\$139,043,606
Unincorporated	\$3,325,336,681
York	\$1,460,601,341
Total	\$9,183,070,900

OUT OF STATE TOTAL \$115,396,989,639

STATE TOTAL \$209,755,018,122

STATE GRAND TOTAL \$325,152,007,761

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

Transportation 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

Capital Projects Sales Tax	
Aiken	\$29,714,775
Allendale	\$712,111
Bamberg	\$1,261,574
Barnwell	\$2,336,082
Calhoun	\$1,891,848
Chester	\$4,218,235
Colleton	\$6,870,697
Edgefield	\$2,802,177
Florence	\$33,068,466
Georgetown	\$2,512
Greenwood	\$13,466,129
Hampton	\$10,178
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

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 Statute	1984 §12-36-920
Rate	2%
Distribution	100% to local governments minus SCDOR administration cost

\$114,536,856
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
		Total	\$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 Statute	1923 §12-21-2420 to §12-21-6540 §12-62-60	<h2 style="margin: 0;">\$61,751,328</h2> <p style="margin: 0;">FY24 Collections</p>
Rate	5%	
Distribution	Commercial Fisheries Division, Tourism Infrastructure Development Fund, Local Governments, SCPRT, General Fund	

ADMISSIONS COLLECTIONS BY COUNTY – FY24			
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	\$1,256,293	Williamsburg	\$1,895
Greenville	\$6,130,495	York	\$2,441,215
		Unallocated Total	\$1,904,737
		Total	\$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	\$6,660,807 FY24 Collections
Statute	§12-37-2410 - §12-37-2490, §55-5-280	
Rate	Average statewide millage	
Distribution	State General Fund and State Aviation Fund	

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	Collected by Local Governments
Statute	§12-37-710	
Rate	Local millage	
Distribution	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	\$6,435,646 FY24 Collections
Statute	§12-37-2110 to §12-37-2190	
Rate	Average statewide millage	
Distribution	State General Fund	

ASSESSED PROPERTY BY SCHOOL DISTRICT BASED ON 2023 VALUES

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
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
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
ALLEDALE	9,263,920	2,268,597	6,447,591	7,525,660	5,592,070	513,947	467,791	32,079,576
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 2	54,021,330	11,809,950	839,490	2,964,431	13,880,562	1,982,310	103,732	85,601,805
ANDERSON 3	32,608,760	7,602,178	13,970,540	3,220,041	11,258,562	867,080	68,717	69,595,877
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
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	18,769,781	4,811,220	12,869	1,656,710	6,643,820	1,020,480	0	32,914,880
BARNWELL	13,978,910	4,284,301	1,133,067	2,587,470	3,795,276	446,762	562,831	26,788,617
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	206,144,390	12,641,425	4,318,140	64,233,340	41,883,270	2,917,290	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	1,583,304	102,458,310
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	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	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	1,831,876	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	5,908,230	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	63,464,359
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	3,259,773	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 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
LEXINGTON 1	558,995,710	104,021,000	34,948,580	24,552,380	51,923,990	17,306,770	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	226,382,900	45,813,660	45,664,300	23,799,820	28,522,060	23,076,310	1,040,716	394,299,766

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
120-day Temporary Retail Liquor License:	\$25

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
Standard case (additional case tax paid by wholesalers):	\$0.56
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
FY24 Collections

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
120-day Temporary Beer & Wine Permit:	\$25
7-day On Premises Beer & Wine Permit:	\$2,200 every two years

Tax

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

Wine U.S. Sized Containers:

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

Wine Metric Sized Containers:

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

Enacted	1933
Statute	Title 61, Title 12 Chapter 21
Rate	See Above
Distribution	State General Fund Local Option Permits – Local Governments

\$111,464,397
FY24 Collections

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

Other Tobacco Products:

5% of the manufactured purchase price

Cigarette Surtax:

\$0.50 per pack

Enacted Statute Rate Distribution	1923 §12-21-610 to §12-21-810 See Above State General Fund - \$0.07 Surtax - \$0.50 SCDHEC, SCDHHS Medical University of SC	<h1 style="margin: 0;">\$121,158,268</h1> <p style="margin: 0;">FY24 Collections</p>
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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	<h1 style="margin: 0;">\$55,024,068</h1> <p style="margin: 0;">FY24 Collections</p>
Statute	§12-11-10 to §12-11-60	
Rate	4.5% of entire net income	
Distribution	State General Fund	

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	<h1 style="margin: 0;">\$6,040,368</h1> <p style="margin: 0;">FY24 Collections</p>
Statute	§12-21-3910 to §12-21-4300	
Rate	\$0.10 (Class B)	
<i>Per \$ of face value</i>	\$0.04 (Class C)	
<i>per Bingo card sold</i>	\$0.05 (Class F)	
Distribution	State General Fund, Bingo Charities, Division on Aging, SCPRT, Commission on Minority Affairs	

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	\$1,249,018 FY24 Collections
Statute	§12-21-2720 to §12-21-2750	
Rate	See statute	
Distribution	State General Fund	

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	\$154,129,744 FY24 Collections
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	

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 dry-cleaning facilities must pay registration fees for each of their “wet-site” locations. The initial and annual registration fees are based upon the number of employees at the facility the previous year. 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	\$779,944 FY24 Collections
Statute	§44-56-410 to §44-56-495	
Rate	See statute	
Distribution	Special fund for environmental clean-up from dry cleaning operations	

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	\$28,570,455 FY24 Collections
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	

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
FY24 Collections

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 Statute
Distribution	Office of Regulatory Staff

\$18,449,030
FY24 Collections

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	\$785,675 FY24 Collections
Statute	§48-28-10 to 48-28-100 §48-30-10 to 48-30-80	
Rate	See statute	
Distribution	Forest Renewal Fund	

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	\$918,526,751 FY24 Collections
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	

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
FY24 Collections

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	\$3,073,094 FY24 Collections
Statute	§12-13-10 to 12-13-100	
Rate	6% of net income	
Distribution	State General Fund	

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	\$10,846,282 FY24 Collections
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)	