

|                     |                                      |                 |     |
|---------------------|--------------------------------------|-----------------|-----|
| <b>AGENCY NAME:</b> | South Carolina Department of Revenue |                 |     |
| <b>AGENCY CODE:</b> | R440                                 | <b>SECTION:</b> | 109 |

**Fiscal Year 2018–2019  
Accountability Report**

**SUBMISSION FORM**

|                       |   |
|-----------------------|---|
| <b>AGENCY MISSION</b> | 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. |
|-----------------------|---|

|                      |  |
|----------------------|--|
| <b>AGENCY VISION</b> | The South Carolina Department of Revenue strives to be an innovative and trustworthy service partner for all stakeholders. |
|----------------------|--|

Does the agency have any major or minor recommendations (internal or external) that would allow the agency to operate more effectively and efficiently?

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

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

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

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

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

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

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

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

|                           | <u>Name</u>      | <u>Phone</u> | <u>Email</u>   |
|---------------------------|------------------|--------------|--|
| <b>PRIMARY CONTACT:</b>   | Virginia Wetzel  | 803-898-5281 | <a href="mailto:Virginia.Wetzel@dor.sc.gov">Virginia.Wetzel@dor.sc.gov</a>   |
| <b>SECONDARY CONTACT:</b> | Meredith Cleland | 803-898-5402 | <a href="mailto:Meredith.Cleland@dor.sc.gov">Meredith.Cleland@dor.sc.gov</a> |

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

|   |                   |
|---|-------------------|
| <b>AGENCY DIRECTOR<br/>(SIGN AND DATE):</b> |                   |
| <b>(TYPE/PRINT NAME):</b>                   | W. Hartley Powell |

|  |  |
|--|--|
| <b>BOARD/CMSN CHAIR<br/>(SIGN AND DATE):</b> |  |
| <b>(TYPE/PRINT NAME):</b>                    |  |

|                     |                                      |                 |     |
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## AGENCY'S DISCUSSION AND ANALYSIS

### STRATEGIC PLAN

#### *Mission*

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

#### *Vision*

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

#### *Values*

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

#### *Goals*

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

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

|                     |                                      |                 |     |
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### SCDOR'S ORGANIZATIONAL STRUCTURE

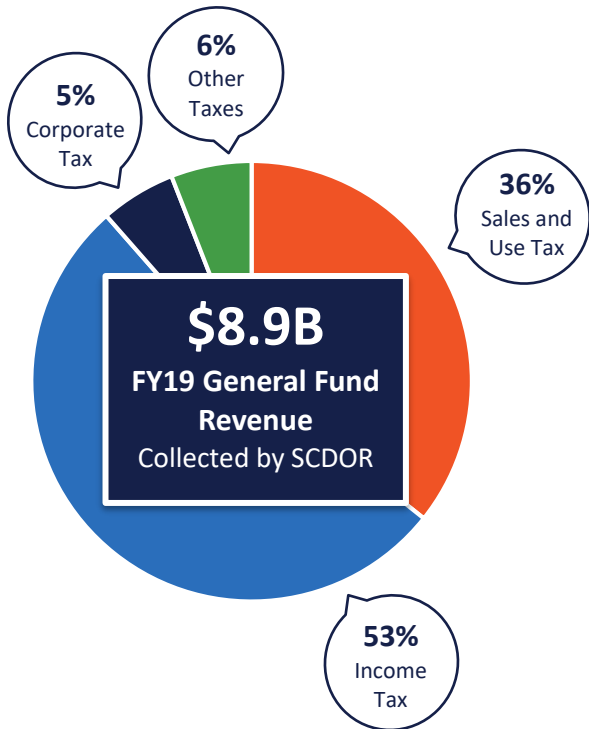


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## SCDOR'S ROLE

### *Funding a Better State*

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



### *SCDOR General Fund Collection Sources*

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

### *SCDOR Non-General Fund Collections*

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

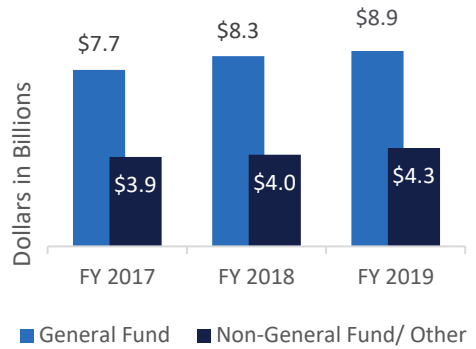


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## COLLECTIONS

### Record Revenue Growth

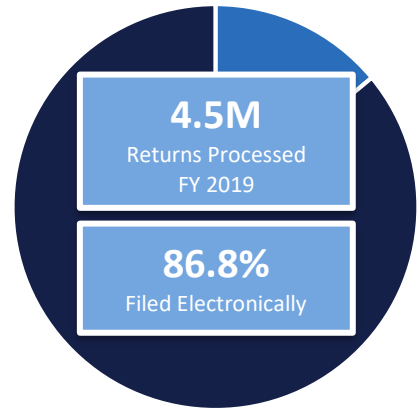
Through the administration and collection of 72 taxes and fees, SCDOR collected a record \$13.2 billion in revenue dollars in Fiscal Year 2019.



### Achieved Effective Tax Processing

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

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



### Increased Compliance through a Plain Language Initiative

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



### Ensured Fair Tax Administration

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



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# SECURITY

## *Enhanced the Security of SCDOR Through*

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

# CUSTOMER SATISFACTION

## *Conducted an Independent Assessment of the SC Taxpayers*

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



## *Conducted Touch Point Survey of Walk-in Customers*

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



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## WORKFORCE ENGAGEMENT

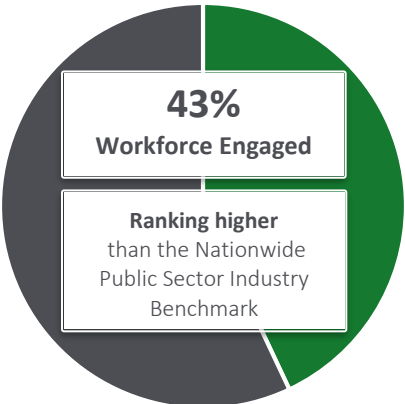
### *Increased Participation in a Workforce Engagement Survey*

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



### *Achieved Strong Workforce Engagement Results*

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



## POTENTIAL RISK AND MITIGATION

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



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Strategic Planning and Performance Measurement Template

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

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

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| Statewide Enterprise Strategic Objective   | Type     | Item #     |  |         | Description   | 2018-19 |              |        | Time Applicable | Data Source and Availability                                      | Calculation Method   | Meaningful Use of Measure                               |
|--|----------|------------|--|---------|---|---------|--------------|--------|-----------------|---|--|---|
|  |          | Goal       | Strategy   | Measure |   | Base    | Target       | Actual |                 |   |  |   |
| Maintaining Safety, Integrity and Security | M        |            | 2.3.2  |         | Percent availability of taxpayer facing systems during business hours   | NA      | 100%         | 99.92% | Fiscal Year     | SCDOR Master Performance Metric Dashboard                         | Amount of time taxpayer facing systems were available for access and use during business hours   | Continue to improve security governance and compliance. |
| Maintaining Safety, Integrity and Security | M        |            | 2.3.3  |         | Number of facility breaches by unauthorized people or items   | 0       | 0            | 0      | Fiscal Year     | SCDOR Master Performance Metric Dashboard                         | Number of physical facility intrusions by unauthorized people or items   | Continue to improve security governance and compliance. |
| Government and Citizens                    | <b>G</b> | <b>3</b>   | <b>Provide a customer-centric experience</b>     |         |   |         |              |        |                 |   |  |   |
| Government and Citizens                    | <b>S</b> | <b>3.1</b> | <b>Identify and exceed customer expectations</b> |         |   |         |              |        |                 |   |  |   |
| Government and Citizens                    | M        |            | 3.1.1  |         | Number of customer feedback surveys conducted   | NA      | 2            | 2      | Fiscal Year     | SCDOR Master Performance Metric Dashboard                         | Sum of the number of customer feedback surveys conducted (Independent third party assessment of SC citizens and touchpoint surveys of SCDOR customers at Taxpayer Service Centers) | Increase tax and regulatory compliance                  |
| Government and Citizens                    | M        |            | 3.1.2  |         | Percentage of South Carolina citizens satisfied with the overall quality of service provided by SCDOR                       | 90.3%   | 90%          | 90.2%  | Fiscal Year     | Winthrop University's Center for Public Opinion & Policy Research | Of the number of SC citizens reporting contact with SCDOR, the number of citizens neither, somewhat, or very satisfied with the overall quality of service provided by SCDOR.      | Increase tax and regulatory compliance                  |
| Government and Citizens                    | M        |            | 3.1.3  |         | Percentage of SCDOR customers reporting an excellent experience following a walk-in visit to SCDOR Taxpayer Service Centers | NA      | New baseline | 95.8%  | Fiscal Year     | SCDOR Master Performance Metric Dashboard                         | Of the number of SCDOR customers to walk-into an SCDOR office, the number reporting an excellent customer experience.  | Increase tax and regulatory compliance                  |
| Government and Citizens                    | <b>S</b> | <b>3.2</b> | <b>Personalize customer interactions</b>         |         |   |         |              |        |                 |   |  |   |
| Government and Citizens                    | M        |            | 3.2.1  |         | Number of Plain Language revisions to tax forms, letters, and notices   | NA      | NA           | 180    | Fiscal Year     | SCDOR Master Performance Metric Dashboard                         | Number of forms, letters, and notices revised for clarity and consistency for SCDOR customers  | Increase tax and regulatory compliance                  |
| Government and Citizens                    | <b>S</b> | <b>3.3</b> | <b>Enhance "self service" options</b>            |         |   |         |              |        |                 |   |  |   |
| Government and Citizens                    | M        |            | 3.3.1  |         | Increase in MyDORWAY taxpayer accounts  | NA      | NA           | 38%    | Fiscal Year     | DORWAY, Tax Processing System                                     | Increase in the number of MyDORWAY taxpayer accounts year over year  | Increase tax and regulatory compliance                  |

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

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

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| Statewide Enterprise Strategic Objective | Type | Item # |          |  | Description   | 2019-20 |        |             | Time Applicable                           | Data Source and Availability  | Calculation Method                     | Meaningful Use of Measure |
|--|------|--------|----------|--|---|---------|--------|-------------|---|---|--|---------------------------|
|  |      | Goal   | Strategy | Measure  |   | Base    | Target | Actual      |   |   |  |                           |
| Government and Citizens                  | G    | 1      |          |  | <b>Increase tax and regulatory compliance</b>                                     |         |        |             |   |   |  |                           |
| Government and Citizens                  | S    | 1.1    |          |  | <b>Educate taxpayers through clear and consistent tax and regulatory guidance</b> |         |        |             |   |   |  |                           |
| Government and Citizens                  | M    |        | 1.1.1    | Number of advisory opinions issued based on changes in laws, regulations, court decisions, tax administrative changes, and/or taxpayer practices | 40  | NA      |        | Fiscal Year | SCDOR Master Performance Metric Dashboard | Number of advisory opinions issued to include Revenue Rulings, Revenue Procedures, Private Letter Rulings and Information Letters   | Increase tax and regulatory compliance |                           |
| Government and Citizens                  | M    |        | 1.1.2    | Percent complete to identify forms, letters and notices requiring Plain Language revisions by June 30, 2020                                      | NA  | 100%    |        | Fiscal Year | DORWAY, Tax Processing System             | Percent of project complete by June 2020  | Increase tax and regulatory compliance |                           |
| Government and Citizens                  |      |        | 1.1.3    | Percent complete to revise identified forms, letters and notices requiring Plain Language updates by June 30, 2020                               | NA  | 33%     |        | Fiscal Year | DORWAY, Tax Processing System             | Percent of project complete by June 2020  | Increase tax and regulatory compliance |                           |
| Government and Citizens                  | S    | 1.2    |          |  | <b>Provide a simple compliance process for all taxpayers</b>                      |         |        |             |   |   |  |                           |
| Government and Citizens                  | M    |        | 1.2.1    | Number of tax returns, forms, and applications converted to support a mobile experience on MyDORWAY  | 24  | 30      |        | Fiscal Year | DORWAY, Tax Processing System             | Number of tax returns, forms, and applications  | Increase tax and regulatory compliance |                           |
| Government and Citizens                  | M    |        | 1.2.2    | Percent of returns, licenses, applications filed electronically  | 86.80%  | 88%     |        | Fiscal Year | DORWAY, Tax Processing System             | Number of total returns filed compared to the number of returns filed electronically  | Increase tax and regulatory compliance |                           |
| Government and Citizens                  | M    |        | 1.2.3    | Percent of returns, licenses, application paid electronically  | 88.70%  | 90%     |        | Fiscal Year | DORWAY, Tax Processing System             | Number of total payments compared to the number of payments made electronically   | Increase tax and regulatory compliance |                           |
| Government and Citizens                  |      |        | 1.2.4    | Percent complete to centralize all Alcohol Beverage Licensing (ABL) administration to the ABL Department by June 30, 2020                        | NA  | 50%     |        | Fiscal Year | SCDOR Master Performance Metric Dashboard | Successful transition of ABL administration from taxpayer service centers to the ABL Department   | Increase tax and regulatory compliance |                           |
| Government and Citizens                  | S    | 1.3    |          |  | <b>Establish initiatives to reduce the number of non-compliant taxpayers</b>      |         |        |             |   |   |  |                           |
| Government and Citizens                  | M    |        | 1.3.1    | Number of audit assessments issued to noncompliant taxpayers   | 69,998  | NA      |        | Fiscal Year | SCDOR Master Performance Metric Dashboard | Sum of the number of Individual Income tax reviews and field tax audits resulting in tax assessments  | Increase tax and regulatory compliance |                           |
| Government and Citizens                  | M    |        | 1.3.2    | Number of "high balance" tax debts reviewed and pursued through SCDOR's special collection team  | 300   | NA      |        | Fiscal Year | DORWAY, Tax Processing System             | Number of "high balance" tax debts (DOR collection cases, business entity or individual, with the most outstanding debt in dollars due) reviewed and pursued for recovery of unpaid liability | Increase tax and regulatory compliance |                           |

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Strategic Planning and Performance Measurement Template

| Statewide Enterprise Strategic Objective   | Type | Item # |          |         | Description  | 2019-20  |          |        | Time Applicable | Data Source and Availability   | Calculation Method  | Meaningful Use of Measure                              |
|--|------|--------|----------|---------|--|----------|----------|--------|-----------------|--|---|--|
|  |      | Goal   | Strategy | Measure |  | Base     | Target   | Actual |                 |  |   |  |
| Government and Citizens                    | M    |        | 1.3.3    |         | Amount of dollars in cleared receivables as a result of the "high balance" tax debts reviewed and pursued through SCDOR's special collection team  | \$2.3 M  | NA       |        | Fiscal Year     | DORWAY, Tax Processing System  | Dollars in cleared receivables as a result of the "high balance" tax debts (DOR collection cases, business entity or individual, with the most outstanding debt in dollars due) reviewed and pursued for recovery of unpaid liability | Increase tax and regulatory compliance                 |
| Maintaining Safety, Integrity and Security | G    | 2      |          |         | <b>Ensure a secure environment</b>   |          |          |        |                 |  |   |  |
| Maintaining Safety, Integrity and Security | S    |        | 2.1      |         | <b>Ensure workforce security through training and skill development</b>  |          |          |        |                 |  |   |  |
| Maintaining Safety, Integrity and Security | M    |        | 2.1.1    |         | Percent complete to conduct situational awareness classes for all active Collection and Audit personnel who have direct interaction with taxpayers by June 2020                                    | NA       | 100%     |        | Fiscal Year     | SCDOR Master Performance Metric Dashboard                            | Percent of project complete by June 2020  | Continue to improve security governance and compliance |
| Maintaining Safety, Integrity and Security | M    |        | 2.1.2    |         | Percent complete to conduct nine workforce safety training drills by June 2020   | NA       | 100%     |        | Fiscal Year     | SCDOR Master Performance Metric Dashboard                            | Percent of project complete by June 2020  | Continue to improve security governance and compliance |
| Maintaining Safety, Integrity and Security | M    |        | 2.1.3    |         | Percent complete to recertify 100% of SCDOR's workforce in Information Security and Privacy Standards by October 2019  | 98%      | 100%     |        | Fiscal Year     | SCDOR Master Performance Metric Dashboard                            | Percent of project complete by June 2020  | Continue to improve security governance and compliance |
| Maintaining Safety, Integrity and Security | S    |        | 2.2      |         | <b>Detect and prevent all privacy, cybersecurity, and physical security events by maintaining a strong governance of security processes</b>  |          |          |        |                 |  |   |  |
| Maintaining Safety, Integrity and Security | M    |        | 2.2.1    |         | Achieve a security compliance level of: 1) no critical findings, 2) 90% technical compliance as reported by an IRS inspection conducted in November 2019   | 1<br>82% | 0<br>90% |        | 2017 - 2019     | 3-year IRS Safeguards Security Assessment conducted in November 2019 | IRS Inspection  | Continue to improve security governance and compliance |
| Maintaining Safety, Integrity and Security | M    |        | 2.2.2    |         | Percent complete to revise data privacy policies and procedures to incorporate modern best practices, South Carolina Department of Administration guidance, and new IRS requirements by March 2020 | NA       | 100%     |        | Fiscal Year     | SCDOR Master Performance Metric Dashboard                            | Percent of project complete by June 2020  | Continue to improve security governance and compliance |
| Maintaining Safety, Integrity and Security | M    |        | 2.2.3    |         | Percent complete to extend security policies/standards to include the use of cloud services for administrative functions that do not involve data with a 'restricted' privacy classification       | NA       | 100%     |        | Fiscal Year     | SCDOR Master Performance Metric Dashboard                            | Percent of project complete by June 2020  | Continue to improve security governance and compliance |
| Maintaining Safety, Integrity and Security | S    |        | 2.3      |         | <b>Detect and prevent physical intrusions, data breaches, website defacements, and malicious system outages by utilizing advanced technology tools</b>   |          |          |        |                 |  |   |  |
| Maintaining Safety, Integrity and Security | M    |        | 2.3.1    |         | Percent complete to implement 10 security technology projects reported to the South Carolina Department of Administration  | NA       | 100%     |        | Fiscal Year     | SCDOR's FY20 Information Technology Strategic Plan                   | Percent of project complete by June 2020  | Continue to improve security governance and compliance |
| Maintaining Safety, Integrity and Security | M    |        | 2.3.2    |         | Number of data breaches  | 0        | 0        |        | Fiscal Year     | SCDOR Master Performance Metric Dashboard                            | Number of data breaches   | Continue to improve security governance and compliance |
| Maintaining Safety, Integrity and Security | M    |        | 2.3.3    |         | Number of facility breaches by unauthorized people or items  | 0        | 0        |        | Fiscal Year     | SCDOR Master Performance Metric Dashboard                            | Number of physical facility intrusions by unauthorized people or items  | Continue to improve security governance and compliance |
| Government and Citizens                    | G    | 3      |          |         | <b>Provide a customer-centric experience</b>   |          |          |        |                 |  |   |  |

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Strategic Planning and Performance Measurement Template

| Statewide Enterprise Strategic Objective   | Type | Item # |          |         | Description  | 2019-20 |        |        | Time Applicable | Data Source and Availability  | Calculation Method  | Meaningful Use of Measure                          |
|--|------|--------|----------|---------|--|---------|--------|--------|-----------------|---|---|--|
|  |      | Goal   | Strategy | Measure |  | Base    | Target | Actual |                 |   |   |  |
| Government and Citizens                    | S    | 3.1    |          |         | <b>Develop &amp; implement agency-wide standards to improve the quality of customer service</b>  |         |        |        |                 |   |   |  |
| Government and Citizens                    | M    |        |          | 3.1.1   | Percent complete to identify and develop customer service standards by April 30, 2020  | NA      | 100%   |        | Fiscal Year     | SCDOR Master Performance Metric Dashboard                                       | Percent of project complete by June 2020  | Increase tax and regulatory compliance             |
| Government and Citizens                    | M    |        |          | 3.1.2   | Percent complete to develop an agency roll-out and employee engagement plan for new customer service standards by June 30, 2020  | NA      | 100%   |        | Fiscal Year     | SCDOR Master Performance Metric Dashboard                                       | Percent of project complete by June 2020  | Increase tax and regulatory compliance             |
| Government and Citizens                    | M    |        |          | 3.1.3   | Percent complete to conduct an agency roll-out and employee engagement plan for new customer service standards by June 30, 2020  | NA      | 50%    |        | Fiscal Year     | SCDOR Master Performance Metric Dashboard                                       | Percent of project complete by June 2020  | Increase tax and regulatory compliance             |
| Government and Citizens                    | S    | 3.2    |          |         | <b>Gather customer feedback and measure customer satisfaction</b>  |         |        |        |                 |   |   |  |
| Government and Citizens                    | M    |        |          | 3.2.1   | Maintain a 90% satisfaction with the overall quality of service provided to customers as reported by an independent, third party assessment by June 30, 2020   | 90.2%   | 90.2%  |        | Fiscal Year     | Winthrop University's Center for Public Opinion & Policy Research Annual Survey | Of the number of SC citizens reporting contact with SCDOR, the number of citizens indicating neither, somewhat, or very satisfied with the overall quality of service provided by SCDOR | Increase tax and regulatory compliance             |
| Government and Citizens                    | M    |        |          | 3.2.2   | Percent complete to implement a new tracking system to identify and analyze the reason and frequency of customer interactions in SCDOR's call center and taxpayer assistant offices by June 30, 2020 | NA      | 100%   |        | Fiscal Year     | Visit Manager   | Percent of project complete by June 2020  | Increase tax and regulatory compliance             |
| Government and Citizens                    | M    |        |          | 3.2.3   | Number of process improvements identified as a result of analyzing reasons and frequency of customer interactions  | NA      | NA     |        | Fiscal Year     | SCDOR Master Performance Metric Dashboard                                       | Number of process improvements identified for implementation as a result of analyzing reasons and frequency of customer interactions  | Increase tax and regulatory compliance             |
| Education, Training, and Human Development | G    | 4      |          |         | <b>Engage and empower employees</b>  |         |        |        |                 |   |   |  |
| Education, Training, and Human Development | S    | 4.1    |          |         | <b>Recruit the right people for the right careers at SCDOR</b>   |         |        |        |                 |   |   |  |
| Education, Training, and Human Development | M    |        |          | 4.1.1   | Percent complete to build performance models required to launch a pilot Candidate Assessment Tool by June 30, 2020   | NA      | 100%   |        | Fiscal Year     | SCDOR Master Performance Metric Dashboard                                       | Amount of hire actions in compliance with SCDOR's new vacancy-to-hire process compared to all hire actions  | Employee satisfaction, retention, and productivity |
| Education, Training, and Human Development | M    |        |          | 4.1.2   | Percent complete of establishing criteria to assess Core Functions by January 31, 2020   | NA      | 100%   |        | Fiscal Year     | SCDOR Master Performance Metric Dashboard                                       | Percent of project complete by June 2020  | Employee satisfaction, retention, and productivity |
| Education, Training, and Human Development | M    |        |          | 4.1.3   | Percent of hire actions compliant with new comprehensive vacancy-to-hire recruitment process by June 30, 2020  | NA      | 100%   |        | Fiscal Year     | SCDOR Master Performance Metric Dashboard                                       | Percent of project complete by June 2020  | Employee satisfaction, retention, and productivity |
| Education, Training, and Human Development | S    | 4.2    |          |         | <b>Equip employees with essential skills, competencies and resources to succeed in their careers</b>   |         |        |        |                 |   |   |  |
| Education, Training, and Human Development | M    |        |          | 4.2.1   | Percent complete in delivering 8 Leadership Development Courses for all managers and supervisors by June 30, 2020  | NA      | 90%    |        | Fiscal Year     | SCDOR Master Performance Metric Dashboard                                       | Percent of project complete by June 2020  | Employee satisfaction, retention, and productivity |



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

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Program Template

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

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Legal Standards Template

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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| <b>Agency Code and Section:</b> | R440 | 109 |
|---------------------------------|------|-----|

Customer Template

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



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**Partner Template**

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

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

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

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Report and External Review Template

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

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