

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

**Fiscal Year 2016-2017  
Accountability Report**

**SUBMISSION FORM**

<b>AGENCY MISSION</b>	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.
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<b>AGENCY VISION</b>	The South Carolina Department of Revenue strives to be an innovative and trustworthy service partner for all stakeholders.
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Please select yes or no if the agency has any major or minor (internal or external) recommendations that would allow the agency to operate more effectively and efficiently.

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

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

	<i>Name</i>	<i>Phone</i>	<i>Email</i>
<b>PRIMARY CONTACT:</b>	Kim Tudor	803-898-5051	Kimberly.Tudor@dor.sc.gov
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I have reviewed and approved the enclosed FY 2016-2017 Accountability Report, which is complete and accurate to the extent of my knowledge.

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

<b>BOARD/CMSN. CHAIR (SIGN AND DATE):</b>	
	<b>(TYPE OR PRINT NAME):</b>

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**AGENCY’S DISCUSSION AND ANALYSIS**

**MISSION**

The Mission of the South Carolina Department of Revenue 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.

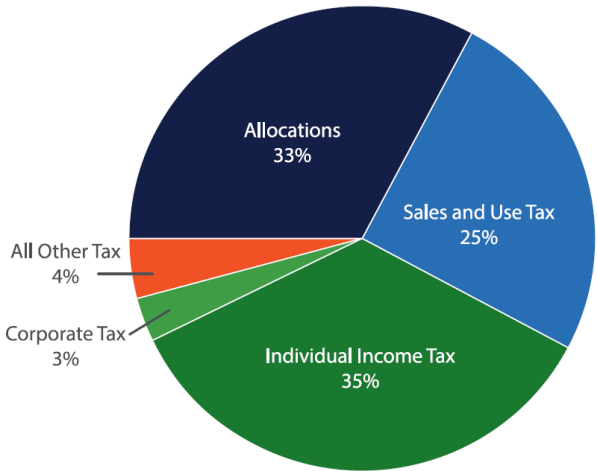
**ROLE**

***FUNDING A BETTER STATE***

It is the responsibility of the South Carolina Department of Revenue (SCDOR) to facilitate tax compliance of our most valuable stakeholder, taxpayers. Through the administration and collection of 63 taxes and fees, SCDOR collected a record \$11.6 billion in revenue dollars in Fiscal Year 2017. Revenue dollars can be categorized into two buckets, General Fund and direct allocations.

In Fiscal Year 2017, SCDOR collected approximately \$7.8 billion in General Fund revenue which accounts for 95% of the source of funds allocated towards education, health and wellness, and safety of South Carolina citizens. In addition to General Fund collections, SCDOR collected approximately \$3.9 billion in non-General Fund revenue on behalf of local governments and other state entities.

**SCDOR Collections**  
FY17 | \$11.6 billion



The SCDOR plays a major role in the State budget process. The Agency’s Director represents the SCDOR in an ex-officio capacity at meetings of the Board of Economic Advisors (BEA). The SCDOR is instrumental in providing information to the BEA during the formulation of budget estimates for purposes of developing guidelines for the General Assembly and the Governor to establish the State budget. The Department is also in attendance at all budget related legislative committee meetings to aid in the formulation of budget policies related to revenue collection.

**FUNDAMENTAL GOALS**

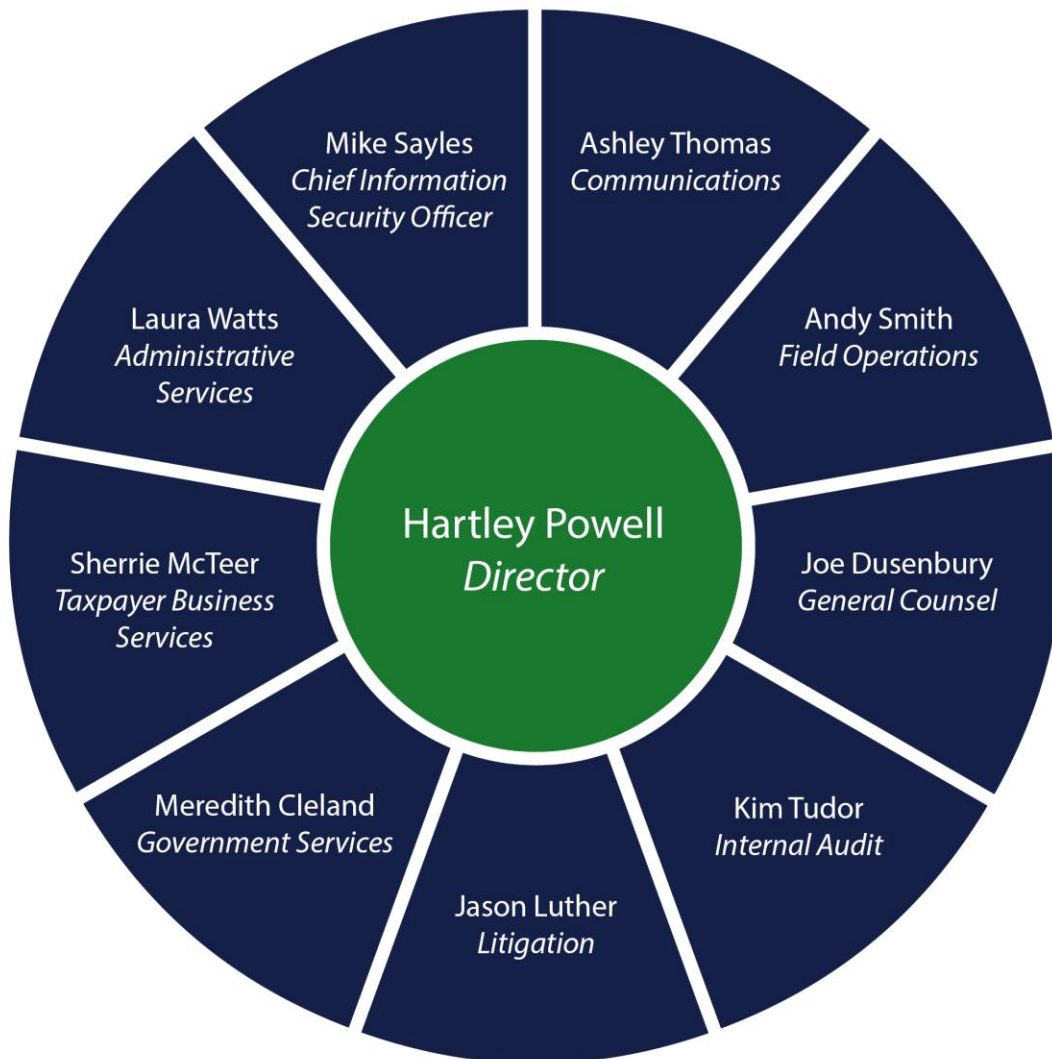
Considering SCDOR’s primary Mission and Vision the following Goals exist for the Agency:

1. Fairly administer and enforce the revenue and regulatory laws of the State (Tax Administration).
2. Ensure taxpayer security by utilizing state-of-the-art technology (Security).
3. Maintain a positive customer service experience for all stakeholders (Customer Service).
4. Promote and maintain a competent, productive, and diverse workforce (SCDOR Workforce).

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# South Carolina Department of Revenue



September 2017

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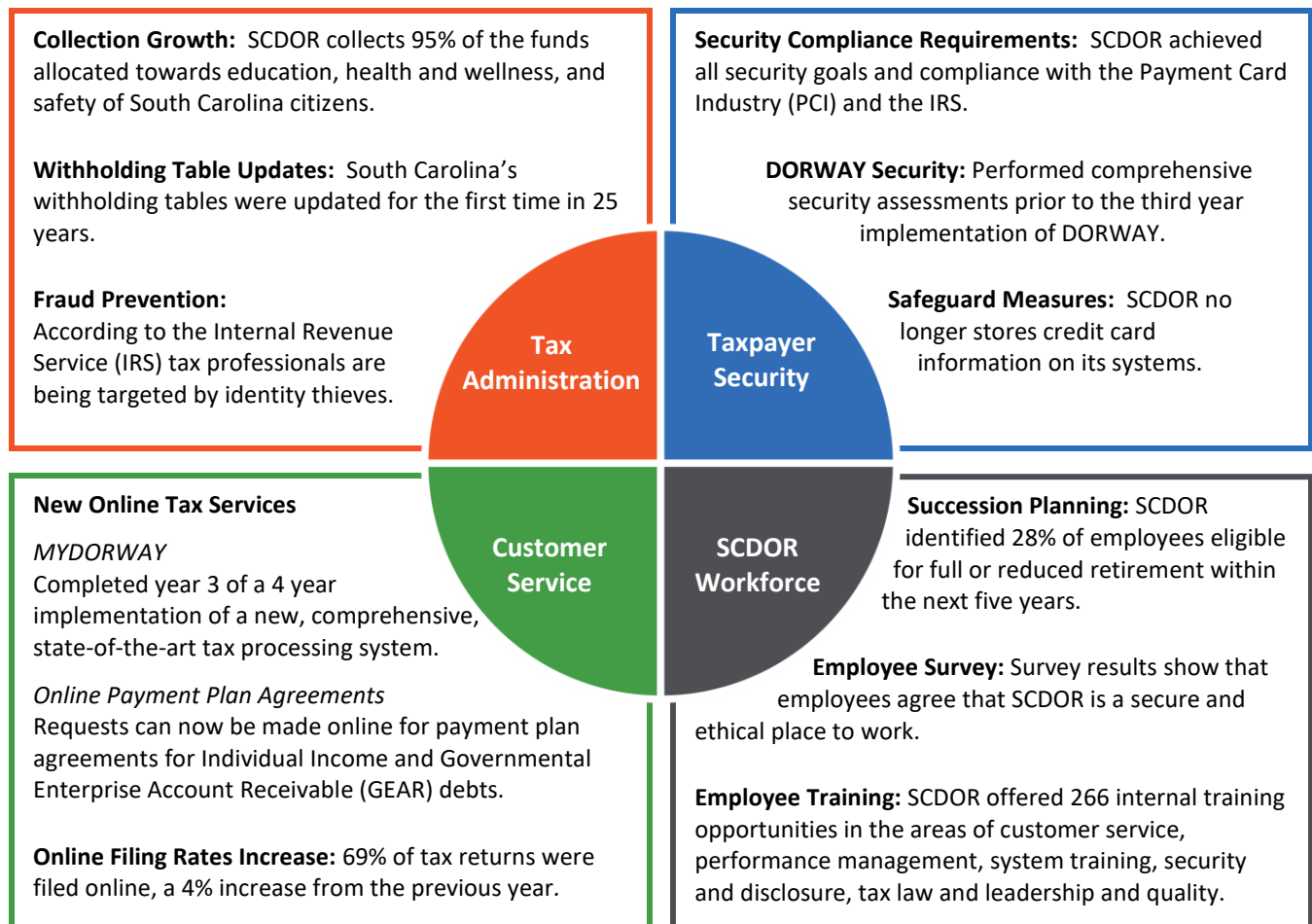
## STRATEGIC PLANNING APPROACH

The SCDOR starts with its Mission, Vision, and Fundamental Goals and then continuously develops and refines supporting strategies. Prior to establishing supporting strategies the SCDOR conducts multiple analyses of the external and internal environments.

Environmental analyses include:

- Strengths, Weaknesses, Opportunities, and Threats (SWOT) Analysis
- Stakeholder Analysis
- Customer Survey
- Employee survey
- Employee and Employee Management Analysis
- South Carolina Population and Demographics Analysis

### Fiscal Year 2017 Environmental Factors



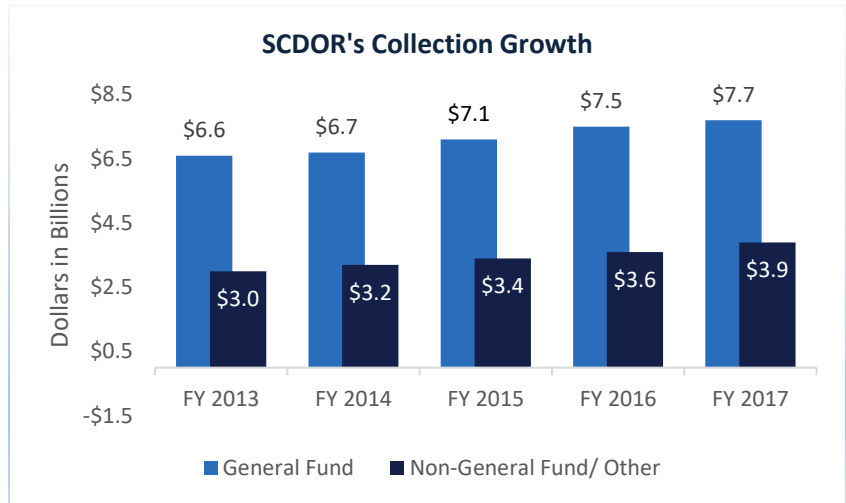
## FISCAL YEAR 2017 MILESTONES

As a result of the environmental analyses, SCDOR’s Executive Leadership developed targeted Strategies to accomplish SCDOR’s Mission, Vision, and Goals. Below are some highlights of the SCDOR’s efforts and results.

### TAX ADMINISTRATION

#### SCDOR’s Collection Growth

SCDOR is committed to fairly administering the revenue and regulatory laws of the State of South Carolina and to promoting voluntary compliance. As of the current date, SCDOR collections have increased steadily over the last three years. The Department collects approximately 95% of the State’s General Fund.



#### WITHHOLDING TABLE UPDATES

SCDOR updated South Carolina’s Withholding tables for the first time in 25 years, stabilizing State budget forecasting, reducing the potential for tax fraud, and leaving more money in taxpayer’s pockets all year long.

#### FRAUD PREVENTION

SCDOR is committed to protecting taxpayer information and State revenue by preventing and detecting fraudulent activity. SCDOR’s innovative fraud program is comprised of key partnerships, taxpayer education and predictive analytics. Our new predictive analytics system has helped identify and prevent 47% more tax fraud in 2016 and 2017 than the previous system.

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*CUSTOMER SERVICE*

**ONLINE SERVICES**

MYDORWAY

2017 marked year three of SCDOR’s four-year implementation of a new, comprehensive, state-of-the-art tax processing system, DORWAY. The DORWAY system offers an online portal, MYDORWAY, which offers convenience, increased accuracy, and 24-7 access for taxpayers to file tax returns, make payments and view related correspondence all in one central location. To date, 162,981 taxpayers have registered online using MYDORWAY.

Online Payment Plan Agreements

SCDOR introduced a new option for taxpayers to request payment plan agreements online for Individual Income and Governmental Enterprise Account Receivable (GEAR) debts.

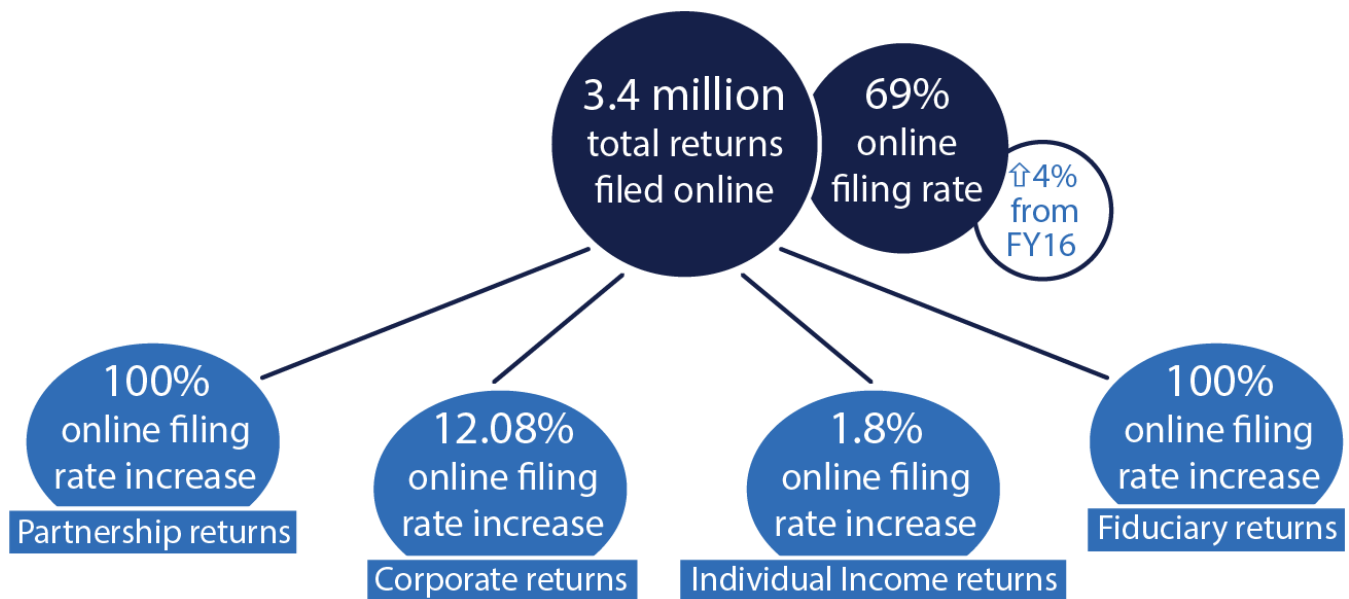
Successful measures include:

- 80% of payment plan agreement requests were received online
- 92% of agreements requested were approved
- 6,979 online requests were reviewed and processed within three business days on average

Online Filing Rates

SCDOR continued to promote its existing electronic filing options, while adding new Partnership and Fiduciary electronic filing options for Tax Year 2016.

**Fiscal Year 2017 Online Filing Trends**



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***SECURITY***

***COMPLIANCE***

SCDOR maintained the Department’s Information Security policies, procedures, and standards to be consistent with regulations, guidelines, and leading practices set by external authorities and industry experts. SCDOR achieved all information security goals and compliance with the Payment Card Industry (PCI) and the IRS. SCDOR successfully completed an IRS onsite review and also complied with South Carolina Executive Orders relevant to information security to include milestones and deadlines established by the Department of Administration's Division of Information Security and Enterprise Privacy Office.

***DORWAY***

DORWAY was comprehensively assessed for security prior to the year three implementation including an application security scan, an external vulnerability scan, and external and internal penetration tests.

***SAFEGUARD MEASURES***

SCDOR changed the method for processing credit cards. All credit card numbers are no longer stored in Agency systems. This is a significant milestone for improving the security of credit card processing.

***SCDOR WORKFORCE***

***SUCCESSION PLANNING***

To facilitate a smooth transition as a large portion of the Agency’s personnel retire, SCDOR partnered with the Department of Administration’s Division of State Human Resources to develop and implement succession procedures to include:

- Training focused on accurately capturing an employee’s job duties
- Ensuring policy and procedure manuals are up-to-date
- Establish standards to determine if a new/replacement hire is necessary prior to the retiree’s departure

***EMPLOYEE SURVEY***

SCDOR’s most valuable resource is its employees. For that reason, annual employee surveys are conducted. Overall, survey results demonstrated that employees agree that SCDOR is a secure and ethical place to work with 94% agreeing that SCDOR is secure and 93% agreeing that SCDOR is ethical.

***EMPLOYEE TRAINING***

SCDOR offered 266 internal training opportunities in the areas of customer service, performance management, system training, security and disclosure, tax law and leadership and quality.



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Strategic Planning Template

Type	Goal	Item # Strat	Object	Associated Enterprise	Description
G	1			Government and Citizens	Fairly administer and enforce the revenue and regulatory laws of the State of South Carolina.
S		1.1			<b>Increase tax compliance of all taxpayers.</b>
O			1.1.1		Collect tax revenue in support of the State's General Fund.
O			1.1.2		Reduce debt owed to South Carolina organizations and governmental entities by expanding external stakeholder partnerships.
O			1.1.3		Ensure equity across South Carolina taxpayers by pursuing non-compliant taxpayers through fair identification, audit, and litigation.
O			1.1.4		Increase taxpayer awareness and compliance through outreach and by simplifying filing and payment methods.
S		1.2			<b>Protect taxpayers and State revenues by enhancing fraud prevention &amp; detection.</b>
O			1.2.1		Increase the prevention rate of fraudulent tax refunds distributed.
O			1.2.2		Increase employee and public awareness of personal protection strategies to prevent fraud.
S		1.3			<b>Consolidate SCDOR's multiple tax processing systems into one efficient system, known as DORWay.</b>
O			1.3.1		Monitor and refine the taxes transitioned to DORWay in Phase I (FY15) and Phase II (FY16).
O			1.3.2		Prepare for and implement Phase III of DORWay, scheduled for rollout in September of 2017.
O			1.3.3		Prepare for Phase IV of DORWay, scheduled for rollout in September of 2018.
G	2			Maintaining Safety, Integrity and Security	Ensure taxpayer security by utilizing state-of-the-art technology.
S		2.1			<b>Cultivate an increasingly mature security governance Program.</b>
O			2.1.1		Achieve satisfactory results from each external regulatory body performing a security assessment or audit.
O			2.1.2		Increase employee knowledge by providing in-class and e-learning training opportunities regarding security and disclosure.
O			2.1.3		Perform oversight of partners and vendors.
S		2.2			<b>Increase efficiency and security by effectively utilizing state-of-the-art security technology and processes.</b>
O			2.2.1		Ensure security resources (appliances, hardware, software, etc) are fully leveraged.
O			2.2.2		Provide flexibility to Agency business operations by streamlining security processes.
O			2.2.3		Increase taxpayer customer service by reducing the "time to market" for new products and services.
O			2.2.4		Maintain and enhance employee and stakeholder safety in the workplace.
S		2.3			<b>Increase security by consolidating multiple antiquated tax processing systems through the implementation of DORWay.</b>
O			2.3.1		Conduct a Risk Assessment of DORWay, Phase III, and achieve a score of 95% or greater.
O			2.3.2		Complete an Application Security Scan of MyDORWay (online taxpayer portal).
O			2.3.3		Complete an access review of DORWay users.

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Strategic Planning Template

Type	Goal	Item # Strat	Object	Associated Enterprise	Description
G	3			Public Infrastructure and Economic Development	Maintain a positive customer service experience for all stakeholders.
S		3.1			<b>Increase taxpayer satisfaction by enhancing how the Agency interfaces with customers.</b>
O			3.1.1		Maintain a positive customer satisfaction score as reported through an independent third party surveyor.
O			3.1.2		Enhance the customer service experience for stakeholders who utilize the Agency's public facing teams (i.e., Call Center, TAO, etc.).
O			3.1.3		Increase employee knowledge by providing in-class and e-learning training opportunities regarding Phase III of DORWay.
S		3.2			<b>Streamline tax processing to ensure effective, accurate, and timely service for all taxpayers.</b>
O			3.2.1		Increase the % of total tax returns received electronically.
O			3.2.2		Increase taxpayer usage of the MYDORWay portal.
O			3.2.3		Increase tax payments and license fees received electronically.
S		3.3			<b>Increase customer satisfaction by offering assistance through the interpretation &amp; dissemination of tax law.</b>
O			3.3.1		Offer formal and informal legal interpretation of tax laws to advocate taxpayer compliance.
O			3.3.2		Increase customer satisfaction by disseminating information to taxpayers to advocate tax compliance.
G	4			Healthy and Safe Families	Promote and maintain a competent, productive, and diverse workforce.
S		4.1			<b>Recruit and develop a competent, productive, and diverse workforce.</b>
O			4.1.1		Recruit and hire candidates that meet or exceed the minimum qualifications to ensure Agency needs are met and sustained.
O			4.1.2		Increase employee knowledge by providing in-class, e-learning, and mentoring training opportunities.
O			4.1.3		Support employee advancement through the attainment of relevant industry credentials.
O			4.1.4		Continuously review and enhance succession planning efforts.
S		4.2			<b>Value and retain a competent, productive, and diverse workforce.</b>
O			4.2.1		Increase the % of employee evaluations (EPMS) completed by the due date.
O			4.2.2		Enhance the Agency's competitiveness in the marketplace by conducting salary studies.
O			4.2.3		Promote employee participation in health, wellness, and community outreach opportunities.
O			4.2.4		Meet or exceed State diversity goals.

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Performance Measurement Template

Item	Performance Measure	Last Value	Current Target Value	Current Value	Future Target Value	Time Applicable	Data Source and Availability	Calculation Method	Associated Objective(s)	Meaningful Use of Measure
1	Total SCDOR General Fund Tax Revenue Collections (Dollars in Billions)	\$7.48 billion	\$7.75 billion	\$7.78 billion	\$8.12 billion**	Fiscal Year 2017	SCEIS Business Objects Report (General Fund); TAS/DORWAY Year-End Closeout Figures	General Fund revenues comprise approximately 95% of the State's General Fund. The Target Values are based on the BEA estimates for the taxes SCDOR should collect.	1.1.1	Increases voluntary compliance.
2	Total SCDOR Other Fund Tax Revenue Collections (Dollars in Billions)	\$3.65 billion	\$3.9 billion	\$3.9 billion	\$3.9 billion	Fiscal Year 2017	SCEIS Business Objects Report (General Fund); TAS/DORWAY Year-End Closeout Figures	Other Fund revenues are taxes collected that are earmarked for special programs (i.e., highways, etc.) or local governments.	1.1.1	Increases voluntary compliance.
3	Percentage of tax returns filed electronically.	65%	70%	69%	70%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Of the 5,057,389 returns filed in Fiscal Year 2017, 3,474,895 were filed electronically. This includes Corporate, Individual Income, Sales, Withholding and Other Taxes. Note: This calculation is based on the number of returns filed and not documents processed as reported in Fiscal Year 2015.	1.1.2	Increases voluntary compliance.
4	Percentage of dollars collected through electronic services.	85%	85%	82%	85%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	SCDOR collected a total \$14,423,720,135. Of that amount, \$11,867,919,529 was collected through electronic services. This includes Corporate, Individual Income, Sales, Withholding and Other Taxes. Total electronic dollars collected for FY17 did increase over FY16, however, the total dollars increase was greater. Note: These numbers represent actual deposits.	1.1.2	Increases voluntary compliance.
5	Cost per dollar collected	\$0.0071	\$0.0071	\$0.0065	\$0.0065	Fiscal Year 2017	SCEIS (Agency Expenses)	Total Agency Expenses / Total Revenue Collections	1.1.3	Increases voluntary compliance.
6	Number of NEXUS registrations.	273	200	118	N/A	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Nexus is a sufficient connection (an activity, transaction, property, etc.) between South Carolina and a taxpayer which allows the state to impose its taxing jurisdiction on that taxpayer.	1.2.1	Addresses non-compliance.
7	Number tax audits completed.	45,638	45,000	43,056	N/A	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	SCDOR Audit Service Types Conducted: Filing Enforcement - 76.1% Office Audit - 19.1% Field Audits - 4.8%	1.2.1	Addresses non-compliance.

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Item	Performance Measure	Last Value	Current Target Value	Current Value	Future Target Value	Time Applicable	Data Source and Availability	Calculation Method	Associated Objective(s)	Meaningful Use of Measure
8	Dollars assessed by SCDOR's audit services (dollars in millions)	\$172 million	\$172 million	\$288 million	N/A	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	SCDOR Audit Service Types Dollars Assessed: Filing Enforcement - 13.3% Office Audit - 5.4% Field Audits - 81.3%	1.2.1	Addresses non-compliance.
9	Percentage increase in collections from the Debt Setoff Program	9%	10%	9%	9%	Calendar Year 2016	TXPII715 IIT Returns Processed Report, Internal claimant agency statistics	SCDOR assists in the collection of \$163 million delinquent debts owed to approximately 115 claimant agencies (state, higher education institutions, and other organizations representing 566 entities) through garnishment of SC individual income tax refunds to offset 395,606 debts.	1.2.2	Addresses non-compliance.
10	Collections from the Governmental Enterprise Accounts Receivable Program (GEAR) (dollars in millions)	\$12.8 million	\$12.5 million	\$16.1 million	\$16.1 million	Calendar Year 2016	Business Objects Report (TAS data), Internal claimant agency statistics	SCDOR established 50 partnerships with claimant agencies representing 101 entities to collect Non-Setoff GEAR collections including garnishment, payments, agreements, etc.	1.2.2	Addresses non-compliance.
11	Percentage increase in the total tax dollars saved from the identification of fraudulent activity.	62%	NA	-19%	N/A	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	The percent change between the total tax dollars saved from the identification of fraudulent activity between the current and previous years.	1.3.1	Increases fraud prevention and detection.
12	Percentage of total tax dollars saved due to the identification of fraudulent activity as a result of the new data mining activities initiated.	29%	NA	42%	N/A	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Divide the tax dollars saved due to new data mining activities by the total tax dollars saved due to the identification of fraudulent activity.	1.3.2	Increases fraud prevention and detection.
13	Number of tax types migrated to DORWay Phase III.	17	13	13	15	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Count of the number of tax types migrated to DORWay, Phase III.	1.4.1	Continues the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).
14	Percentage of completion for migrating tax types to DORWay Phase III.	100%	100%	100%	100%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Divided the actual value by the target value for the number of tax types migrated to DORWay, Phase III.	1.4.1	Continues the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).
15	Number of taxpayer accounts migrated to DORWay Phase III.	1,060,654	1,060,654	4,255,394	N/A	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Count of the number of taxpayer accounts migrated to DORWay, Phase III.	1.4.2	Continues the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).
16	Percentage of completion for migrating taxpayer accounts to DORWay Phase III.	100%	100%	100%	100%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Divided the actual value by the target value for the number of taxpayer accounts migrated to DORWay, Phase III.	1.4.2	Continues the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).
17	Number of transaction tests performed in DORWay Phase III.	9,072	8,828	8,828	N/A	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Count of the number of tests planned and the number of tests performed in DORWay, Phase III.	1.4.3	Continues the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).

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18	Percentage completion rate of DORWay, Phase III, transaction testing.	100%	100%	100%	100%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Divided the actual value by the target value for the number of transaction tests performed in DORWay, Phase III.	1.4.3	Continues the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).
19	Percentage of external security assessments and audits passed successfully.	100%	100%	100%	100%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	3 Assessments: 1 IRS Safeguards Review 1 PCI assessment (self-assessment for external certification) 1 state CAFR audit (Clifton Larson Allen)	2.1.1	Continues to improve security governance and maintain compliance.
20	Percentage compliance rate achieved on a risk assessment of DORWay, Phase III.	98.10%	95%	97%	97%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Assessment was passed successfully with one minor finding noted.	2.3.1	Continues the secure implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).
21	Percentage completion rate of MyDORWay application security scan.	100%	100%	100%	100%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	64 security assessments were completed successfully with no findings.	2.3.2	Continues the secure implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).
22	Percent of new employees fingerprinted and background checked.	100%	100%	100%	100%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Number of new employees fingerprinted and background checked as a percent of the total number of new hires.	2.1.2	Continues to improve security governance and maintain compliance.
23	Percentage of existing, active SCDOR employees to complete required security and disclosure trainings.	100%	100%	100%	100%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	SCDOR provided 97 in class and or web tutorial security and disclosure training sessions.	2.1.3	Continues to improve security governance and maintain compliance.
24	Number of enhancements made to the security of SCDOR facilities.	10% (1153)	10%	1,424	N/A	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Count of the number of improvements made to the security of SCDOR facilities.	2.1.2	Continues to improve security governance and maintain compliance.
25	Number of formal advisory opinions resolved and published by SCDOR's Policy Division	151	151	730	N/A	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	This number represents the number of topics clarified in formal opinions issued. For 2017, the number jumped significantly due to clarification provided on new legislation (House bill 3516) that was implemented this past legislative session concerning the SC Infrastructure and Economic Development Reform Act including the new infrastructure maintenance fee and its impact on sales taxation of automobiles.	3.1.1	Enhances customer service by interpreting & disseminating pertinent tax law information.
26	Percentage increase in the number of recipients and subscribers to external communications.	38%	40%	127%	40%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	The overall number of SCDOR subscribers to external email communications (contacts) increased by a total of 4,303 from the previous fiscal year.	3.1.1	Enhances customer service by interpreting & disseminating pertinent tax law information.

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27	Number of taxpayer education courses offered and number of participants.	6 courses 702 attendees	6 courses 500 attendees	5 courses 783 attendees	5 courses 700 attendees	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	The following external stakeholder courses were provided: Basic and Advanced Corporate Tax, Sales Tax Forms, and Withholding Tax workshops, and seminars (Restaurant & Bar Industry, Nonprofit Industry, Manufacturers, Government and Municipalities, Educational Institutions, Automobile and Motorcycle and Boat Dealers, and Retail Industry). 29 sessions were provided with an average attendee rate of 27 attendees per session.	3.1.1	Enhances customer service by interpreting & disseminating pertinent tax law information.
28	Percentage of taxpayers reporting an excellent satisfaction rate for external taxpayers classes attended.	58%	60%	56%	60%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Of the 783 taxpayers who attended the 29 external educational sessions provided, 438 taxpayers reported an excellent satisfaction rate on class evaluations.	3.1.1	Enhances customer service by interpreting & disseminating pertinent tax law information.
29	Number of SCDOR tweets, new twitter followers and links clicked through SCDOR tweets	254 Tweets 198 New Followers 720 Links Clicked	200 Tweets 150 New Followers 500 Links Clicked	199 Tweets 98 New Followers 520 Links Clicked	N/A	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	These figures are pulled from a report produced by an analytics tool.	3.1.3	Enhances customer service by interpreting & disseminating pertinent tax law information.
30	Number of SCDOR external communications and publications.	149	150	108	108	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Communication Distribution: News Releases - 42 ReveNews Newsletters - 23 Policy e-blast - 40 Magazine Articles - 3	3.1.3	Enhances customer service by interpreting & disseminating pertinent tax law information.
31	Percentage increase in SCDOR website page views.	170%	50%	-14%	N/A	Fiscal Year 2017	Google analytics metrics	The number of webpage views was 6,891,999, a decrease of 1,138,494 from Fiscal Year 2016.	3.1.3	Enhances customer service by interpreting & disseminating pertinent tax law information.
32	Percentage increase in SCDOR website users.	86%	50%	-2%	N/A	Fiscal Year 2017	Google analytics metrics	The number of webpage users was 1,140,181, a decrease of 19,480 from Fiscal Year 2016.	3.1.3	Enhances customer service by interpreting & disseminating pertinent tax law information.
33	SCDOR website bounce rate.	35.98%	30%	45%	N/A	Fiscal Year 2017	Website analytics metrics	The percentage of visitors to SCDOR's website who navigate away from the site after viewing only one page.	3.1.3	Enhances customer service by interpreting & disseminating pertinent tax law information.
34	Number of DORWay, Phase III, training attendees.	700	700	444	444	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Count of the number of DORWay, Phase III, training attendees.	3.2.1	Continues the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).
35	Number of DORWay, Phase III, training sessions held.	118	118	95	95	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Count of the number of training sessions held.	3.2.1	Continues the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).

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Performance Measurement Template

Item	Performance Measure	Last Value	Current Target Value	Current Value	Future Target Value	Time Applicable	Data Source and Availability	Calculation Method	Associated Objective(s)	Meaningful Use of Measure
36	Number of external partners interfacing with DORWay, Phase III.	50	53	53	50	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Count of external partners interfacing with DORWay, Phase III (includes all SC counties).	3.2.3	Continues the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).
37	Number of enhancements made to DORWay, Phase I and Phase II.	1,100	1,100	1,351	1,351	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Count of enhancements made to DORWay, Phase I and Phase II.	3.2.2	Continues the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).
38	Number of tax revenue data requests received and responded to.	156	0	207	207	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	SCDOR now has a centralized revenue data reporting process in order to ensure consistency and accuracy.	3.3.2	Continues establishing performance based management.
39	Percentage of tax revenue data requests completed within one business day.	81%	50%	95%	95%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Of the 207 revenue data request received, 196 were completed within the same business day.	3.3.2	Continues establishing performance based management.
40	Number of internal training courses offered to SCDOR employees.	7	7	8	8	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	The following internal employee training courses were provided to SCDOR employees: Customer Service, Enhanced Systems, General Employee Training, New Employee Orientation, Leadership & Quality, Security & Disclosure, Performance Measurement, Tax Law	4.1.1	Promotes a culture that develops a competent, productive, and diverse workforce.
41	Percentage of employees reporting an excellent satisfaction rate for internal training classes attended.	68%	65%	63%	65%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Of the 2,494 employees who attended the 266 internal educational sessions provided, 1,571 employees reported an excellent satisfaction rate on class evaluations.	4.1.1	Promotes a culture that develops a competent, productive, and diverse workforce.
42	Percentage increase in knowledge resulting from SCDOR's Audit Mentor Program.	33%	20%	52%	52%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Participants in the Audit Mentoring Program were required to take a pre and post survey measuring their knowledge in the areas of audit, litigation and policy practices. Knowledge was measured on a scale of one to ten with ten representing very knowledgeable and one having no knowledge. Pre-survey results indicated an average knowledge score of 4.32 and post-survey results indicated an average knowledge score of 6.27.	4.1.3	Promotes a culture that develops a competent, productive, and diverse workforce.
43	Number of community outreach opportunities offered to employees.	30	30	12	12	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Count of the number of community outreach opportunities offered to personnel.	4.2.1	Promotes a culture that retains a competent, productive, and diverse workforce.

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Item	Performance Measure	Last Value	Current Target Value	Current Value	Future Target Value	Time Applicable	Data Source and Availability	Calculation Method	Associated Objective(s)	Meaningful Use of Measure
44	Percentage of personnel participating in community outreach activities.	40%	40%	20%	20%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	The number of personnel participating in community outreach activities as a percentage of total personnel. This figure does not include United Way Participation.	4.2.1	Promotes a culture that retains a competent, productive, and diverse workforce.
45	Total dollars donated by personnel to community outreach activities.	\$12,000	\$12,000	\$9,723	\$9,723	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Count of the total dollars donated by personnel to community outreach activities.	4.2.1	Promotes a culture that retains a competent, productive, and diverse workforce.
46	Number of boxes of goods donated by personnel to community outreach activities.	52	52	40	40	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Count of the number of boxes of goods donated by personnel to community outreach activities.	4.2.1	Promotes a culture that retains a competent, productive, and diverse workforce.
47	Average number of health and wellness activities offered each quarter.	2	2	1	1	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Average of the number of health and wellness activities offered each quarter of the year.	4.2.2	Promotes a culture that retains a competent, productive, and diverse workforce.
48	Percentage of employees participating in health and wellness activities.	53%	53%	46%	46%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Number of employees participating in health and wellness activities as a percentage of total employees.	4.2.1	Promotes a culture that retains a competent, productive, and diverse workforce.
49	SCDOR's health and wellness score.	B	B	NA	NA	Fiscal Year 2017	Prevention Partners Report Card	Health and wellness rating received from PEBA's Prevention Partners annual assessment measuring the agencies culture of wellness, overall nutrition habits, physical activity involvement and tobacco free campus initiatives. PEBA discontinued providing this score.	4.2.2	Promotes a culture that retains a competent, productive, and diverse workforce.
50	Number of opportunities provided to personnel to provide input for Strategic and Annual Business Planning.	3	3	3	3	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Count of formal input opportunities provided.	4.2.3	Promotes a culture that retains a competent, productive, and diverse workforce.
51	Percentage of employees providing Strategic and Process Improvement feedback.	48%	50%	45%	45%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Number of responses received from each of the 3 opportunities provided as a percentage of the total number of personnel.	4.2.3	Promotes a culture that retains a competent, productive, and diverse workforce.
52	Number of employees who participated by providing feedback for Strategic and Annual Business Planning.	441	457	400	400	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Count of the number of employees providing feedback for Strategic and Annual Business Planning.	4.2.3	Promotes a culture that retains a competent, productive, and diverse workforce.
53	Percentage employee turnover rate			13.24%	13.00%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Percentage of employees separating employment from SCDOR (for any reason, retirement, etc.) based on the Average number of filled FTE's.	4.2.1, 4.2.2, 4.2.3	Promotes a culture that retains a competent, productive, and diverse workforce.



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Performance Measurement Template

Item	Performance Measure	Last Value	Current Target Value	Current Value	Future Target Value	Time Applicable	Data Source and Availability	Calculation Method	Associated Objective(s)	Meaningful Use of Measure
54	Average monthly equal opportunity goal met.	95%	95%	96%	96%	Fiscal Year 2017	Agency's Master Performance Metric Dashboard.	Measurement of the Department's attainment of South Carolina Human Affairs Commission's State diversity goals.	4.3.3	Promotes a culture that values a competent, productive, and diverse workforce.

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Program Template

Program/Title	Purpose	FY 2016-17 Expenditures (Actual)				FY 2017-18 Expenditures (Projected)				Associated Objective(s)
		General	Other	Federal	TOTAL	General	Other	Federal	TOTAL	
I. Administrative and Program Support	Agency administration, internal audit, information security and communication functions	\$ 2,614,620	\$ 1,799,220		\$ 4,413,840	\$ 3,885,637	\$ 1,799,220		\$ 5,684,857	All Objectives
II. A. Programs and Services. Support Services	Human resources, training and development, quality, facilities management, budget and finance, information resources and technology management, computerized system management functions	\$ 7,567,808	\$ 19,675,850		\$ 27,243,658	\$ 9,324,150	\$ 20,975,000		\$ 30,299,150	1.1.1, 1.1.3, 1.2.2, 1.3.1, 1.3.2, 1.3.3, 1.4.1, 1.4.2, 1.4.3, 2.1.1, 2.1.2, 2.1.3, 2.2.1, 2.2.2, 2.2.3, 2.3.1, 2.3.2, 2.3.3, 3.1.3, 3.2.1, 3.2.2, 3.2.3, 3.3.1, 3.3.2, 3.3.3, 4.1.1, 4.1.2, 4.2.1, 4.2.2, 4.2.3, 4.3.1, 4.3.2, 4.3.3
II. B. Program and Services. Revenue and Regulatory	Office and field tax audit and collections, tax revenue processing, property tax administration and appraisal, agency litigation, procurement and regulatory administration functions	\$ 24,531,434	\$ 6,889,480		\$ 31,420,914	\$ 24,531,434	\$ 7,923,855		\$ 32,455,289	1.1.1, 1.1.2, 1.1.3, 1.2.1, 1.2.2, 1.3.1, 1.3.2, 1.3.3, 1.4.1, 1.4.2, 1.4.3, 2.1.1, 2.1.2, 2.1.3, 2.2.1, 2.2.2, 2.2.3, 2.3.1, 2.3.2, 2.3.3, 3.1.1, 3.1.3, 3.2.1, 3.2.2, 3.2.3, 4.1.3
II. C. Programs and Services. Legal, Policy and Legislation	General counsel, tax policy, bankruptcy matters and legislative service functions	\$ 602,916	\$ 5,350		\$ 608,265	\$ 674,650	\$ 5,350		\$ 680,000	1.1.1, 1.1.3, 1.2.3, 3.1.1, 3.1.2, 4.2.1, 4.2.2, 4.2.3
III. Employee Benefits	Employer share of fringe benefits paid on agency employee salaries.	\$ 11,540,136	\$ 889,304		\$ 12,429,440	\$ 12,231,682	\$ 1,000,000		\$ 13,231,682	All Objectives

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Legal Standards Template

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<b>1</b>	<b>Title 1</b>	<b>State</b>		<b>Administration of Government</b>		
	1-23-320		Statute	SCDOR must treat as a contested case the contested assessment of a penalty, and the contested denial, suspension or revocation of an ABL or Bingo license.	Yes	Yes
<b>2</b>	<b>Title 2</b>	<b>State</b>		<b>General Assembly</b>		
	2-41-50	State	Statute	SCDOR must provide support to Joint Committee on Taxation and House Ad Hoc Tax Study Group.	Yes	Yes
<b>3</b>	<b>Title 3</b>	<b>Federal</b>		<b>U.S. government, Agreements and Regulations</b>		
	3-11-400(C)(3)(b)(i)	Federal	Statute	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
	3-11-400(C)(3)(b)(iii)	Federal	Statute	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
<b>4</b>	<b>Title 4</b>	<b>State</b>		<b>Counties</b>		
	4-10-90(A)	State	Statute	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
	4-10-90(C)	State	Statute	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 revenue. 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
	4-10-350	State	Statute	SCDOR must administer and collect the Capital Project Sales Tax in the same manner that other sales and use taxes are collected.	Yes	Yes
	4-10-370	State	Statute	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 revenue (Capital Project Sales Tax).	Yes	Yes
	4-10-450	State	Statute	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

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	4-10-770	State	Statute	SCDOR must administer and collect the special 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
	4-10-930	State	Statute	SCDOR shall accept for filing a certified copy of an ordinance or referendum results reducing or repealing the fee and that reduction or repeal applies to Capital Project Sales Tax.	Yes	Yes
	4-10-960	State	Statute	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
	4-12-30 (O)(8)	State	Statute	SCDOR shall develop applicable forms and procedures for handling and processing extension requests.	Yes	Yes
	4-12-30(B)(3)	State	Statute	SCDOR shall designate by December 31st of each year the counties qualifying for the reduced fee-in-lieu threshold requirement.	Yes	Yes
	4-12-30(D)(2)(a)(i)	State	Statute	In certain special instances, SCDOR must determine the value of property subject to the fee-in-lieu of taxes.	Yes	Yes
	4-29-67 (S)(7)	State	Statute	SCDOR shall develop applicable forms and procedures for handling and processing industrial development extension requests.	Yes	Yes
	4-29-67(D)(2)(a)(iii)	State	Statute	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, SCDOR must determine the value of property subject to the fee.	Yes	Yes
	4-37-30 (A)(8)	State	Statute	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
	4-37-30 (A)(16)	State	Statute	SCDOR shall furnish data to the State Treasurer and to the counties receiving revenues for the purpose of calculating distributions and estimating revenues. The information which must be supplied to counties and municipalities upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers. (Transportation Sales Tax)	Yes	Yes
<b>5</b>	<b>Title 6</b>	<b>State</b>		<b>Local Government - Provisions Applicable to Special Purpose Districts and Other Political Subdivisions</b>		
	6-1-85 (A)	State	Statute	SCDOR to provide assessed values and fair market values of properties collected in accordance with 59-20-20 to the Division of Budget and Analyses of the SC Budget and Control Board.	Yes	Yes

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	6-1-810	State	Statute	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
	6-1-825	State	Statute	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
<b>6</b>	<b>Title 8</b>	<b>State</b>		<b>Public Officers and Employees</b>		
	8-21-790	State	Statute	This section allocates fees paid by probated estates to the office of the probate court.	Yes	Yes
<b>7</b>	<b>Title 10</b>	<b>State</b>		<b>Public Buildings and Property</b>		
	10-1-140	State	Statute	Supervises fixed asset accountability in support of the Director's duty, stated here, to control property of SCDOR.	Yes	Yes
<b>8</b>	<b>Title 11</b>	<b>State</b>		<b>Public Finance</b>		
	11-9-820 (A)(4)	State	Statute	Designates representative of SCDOR who shall serve ex-officio as a nonvoting member of BEA.	Yes	Yes
	11-9-825	State	Statute	The BEA must be supplemented by one professional from the staff of SCDOR.	Yes	Yes
	11-11-10	State	Statute	SCDOR shall furnish information as requested from the Budget and Control Board, and shall be present at all hearings before the committees having charge of the appropriations in the Senate and the House.	Yes	Yes
	11-11-150	State	Statute	SCDOR redistributes funds received in accordance with this section.	Yes	Yes
	11-11-350	State	Statute	Each state agency receiving in the aggregate one percent or more of the state's general fund appropriations for any fiscal year shall provide to the Office of State Budget an estimate of its planned general fund expenditures for the next three fiscal years.	Yes	Yes
	11-35-45(C)	State	Statute	SCDOR shall cooperate with the Office of the Comptroller General to assist that Office's mandates for proper and timely payments of debts, due and owing, of this State.	Yes	Yes
	11-44-70 (A)	State	Statute	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
	11-44-70 (B)	State	Statute	SCDOR shall provide tentative approval of the application by the date provided in subsection (C).	Yes	Yes

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	11-44-70 (C)	State	Statute	SCDOR shall notify each qualified investor of the tax credits tentatively approved and allocated to the qualified investor by January 31st 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
	11-44-70(D)	State	Statute	SCDOR shall report by March 31st each year to the House Ways and Means Committee, the Senate Finance Committee, and the Governor, by county, the number of angel investor tax credits SCDOR has received, the number of applications approved and the tax credits approved. The report must be available in a conspicuous place on SCDOR website.	Yes	Yes
	11-47-20(j)	State	Statute	SCDOR shall ascertain the amount of State excise tax paid on cigarettes sold within South Carolina. It is inferred that this information will be reported to the S.C. Attorney General.	Yes	Yes
<b>9</b>	<b>Title 12</b>	<b>State</b>	<b>Taxation</b>			
	<b>9.1 Title 12, Chapter 4</b>					
	12-4-10	State	Statute	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
	12-4-310(1)	State	Statute	SCDOR shall hold meetings, as considered necessary. The department may hold meetings, transact business, or conduct investigations at any place necessary; however, its primary office is in Columbia.	Yes	Yes
	12-4-310(2)	State	Statute	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
	12-4-310(3)	State	Statute	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
	12-4-310(4)	State	Statute	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

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	12-4-310(5)	State	Statute	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 (Accommodations Tax).	Yes	Yes
	12-4-310(6)	State	Statute	SCDOR shall hire all necessary personnel, including officers, agents, deputies, experts, and assistants, and assign to them duties and powers as the department prescribes	Yes	Yes
	12-4-310(7)	State	Statute	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	Yes	Yes
	12-4-310(8)	State	Statute	SCDOR shall pay travel expenses, purchase, or lease all necessary facilities, equipment, books, periodicals, and supplies for the performance of its duties	Yes	Yes
	12-4-310(9)	State	Statute	SCDOR shall exercise and perform other powers and duties as granted to it or imposed upon it by law	Yes	Yes
	12-4-310(10)	State	Statute	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. Income tax records are made available only after SCDOR is satisfied that gross receipts reported to the municipality or county were less than the gross receipts as indicated by SCDOR records.	Yes	Yes
	12-4-310(11)	State	Statute	SCDOR 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
	12-4-360	State	Statute	SCDOR shall verify, when requested by the Retirement System of the State Budget and Control Board, information on individual income tax returns to assist the retirement system in ascertaining if an individual receiving disability benefits has gainful employment for which he is receiving compensation.	Yes	Yes
	12-4-375	State	Statute	SCDOR may retain the first \$150,000 from bankruptcy operations to defray administrative costs. Any remaining revenue shall be remitted to the general fund.	Yes	Yes
	12-4-377	State	Statute	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

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	12-4-380	State	Statute	SCDOR shall report to the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee, within 30 days of final settlement, the details of all tax liabilities reduced by order of the director.	Yes	Yes
	12-4-385	State	Statute	SCDOR shall notify appropriate licensing divisions of LLR about changes in policy.	Yes	Yes
	12-4-387	State	Statute	SCDOR shall use available personnel to conduct audits involving all taxes to help promote voluntary compliance and collect dollars for the general fund.	Yes	Yes
	12-4-388 (C)	State	Statute	SCDOR shall impose a \$35 fee for each informal nonbinding letter concerning eligibility for infrastructure credits. These fees must be retained and used in budgeted operations.	Yes	Yes
	12-4-388 (D)	State	Statute	SCDOR is authorized to impose a \$45 fee for entering into installment agreements for the payment of tax liabilities. The fee shall be used in budgeted operations.	Yes	Yes
	12-4-390 (C )	State	Statute	SCDOR is required to pay for annual costs to maintain a legislatively mandated requirement (license or professional designation) for employment by SCDOR.	Yes	Yes
	12-4-393	State	Statute	SCDOR is authorized to contract with private industry to establish data mining and data warehousing capabilities to enhance compliance and collections.	Yes	Yes
	12-4-510(2)	State	Statute	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
	12-4-520(1)	State	Statute	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
	12-4-520(2)	State	Statute	SCDOR shall confer with, advise, and direct assessors and county boards of tax appeals as to their duties.	Yes	Yes
	12-4-520(4)	State	Statute	SCDOR shall examine, as often as annually, the books, papers, and accounts of assessors, auditors, treasurers, and tax collectors, with a view to protecting the interest of the State, counties, and other political subdivisions, and rendering these officers aid or instruction.	Yes	Yes



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	12-4-520 (5)	State	Statute	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
	12-4-530(1)	State	Statute	SCDOR shall examine cases in which the laws relating to the valuation, assessment, or taxation of property is complained of, or discovered to have been evaded or violated in any manner.	Yes	Yes
	12-4-530(2)	State	Statute	SCDOR shall require the Attorney General or circuit solicitor to assist in the commencement and prosecutions of actions and proceedings for penalties, forfeitures, removals, and punishment for violation of the laws in respect to the assessment and taxation of property.	Yes	Yes
	12-4-530(3)	State	Statute	SCDOR shall direct proceedings, actions, and prosecutions to be instituted to enforce the laws relating to penalties, liabilities, and punishment of public officers and officers and agents of corporations for failure or neglect to comply with the provisions of the laws governing the assessment and taxation of property and the rules of SCDOR.	Yes	Yes
	12-4-530(4)	State	Statute	SCDOR shall cause complaints to be made against assessors, county boards of tax appeal, or other assessing and taxing officers to the property authority for their removal from office for official misconduct or neglect of duty.	Yes	Yes
	12-4-540(A)	State	Statute	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, used, 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
	12-4-540(D)	State	Statute	SCDOR shall assess all real and personal property, leased or used, to the owner, except as otherwise provided.	Yes	Yes
	12-4-540(F)	State	Statute	SCDOR shall certify the corrected assessment for property not returned, or incorrectly returned or assessed, to the county auditor of the county where the property is located, after the expiration of the appeal period.	Yes	Yes
	12-4-550(1)	State	Statute	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

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	12-4-550(2)	State	Statute	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
	12-4-560	State	Statute	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
	12-4-710	State	Statute	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) (homestead for 65 and older, disabled, or blind) 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
	12-4-730	State	Statute	SCDOR shall certify a property tax exemption on real and personal property to the auditor's office for those approved.	Yes	Yes
9.2	Title 12, Chapter 6			<b>South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.</b>		
	12-6-20	State	Statute	SCDOR shall administer and enforce the taxes imposed by Chapter 6 (SC Income Tax Act.) SCDOR shall make and publish rules and regulations necessary to enforce this chapter.	Yes	Yes
	12-6-520	State	Statute	Annually by December 15, SCDOR shall adjust the taxable income brackets by One Half (2) of the adjustment made pursuant to IRC Section 1(f), but limited to one-half the adjustment of IRC Section 1 (f) and limit the adjustment to Four (4%) percent and round off to the nearest Ten (\$10.00) dollars.	Yes	Yes
	12-6-1140(10)	State	Statute	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
	12-6-3360 (B)	State	Statute	SCDOR shall rank and designate the state's counties for purposes of the jobs tax credit.	Yes	Yes
	12-6-3360(I)	State	Statute	The appropriate agency involved with the jobs tax credit shall determine if qualifying net increases or decreases have occurred related to jobs.	Yes	Yes
	12-6-3360 (J)	State	Statute	SCDOR shall prescribe certification procedures to ensure taxpayers can claim credits in future years even if a particular county's classification is changed.	Yes	Yes

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	12-6-3367 (D)	State	Statute	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
	12-6-3375	State	Statute	SCDOR must prescribe the manner in which a taxpayer shall claim a credit for increasing its port cargo volume.	Yes	Yes
	12-6-3381	State	Statute	SCDOR must prescribe a form in order to claim the maximum \$50 tax credit for costs associated with marriage counseling.	Yes	Yes
	12-6-3588	State	Statute	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.	Yes	Yes
	12-6-3600	State	Statute	SCDOR shall prescribe an application form and procedures for claiming a credit for use of an ethanol facility. The credits under this section must be approved by SCDOR.	Yes	Yes
	12-6-3620	State	Statute	The Department of Revenue may require any documentation that it deems necessary to administer the biomass income tax credit, including, but not limited to, documentation relating to certifying the costs incurred by a taxpayer. The Department of Revenue shall consult with the State Energy Office or any other appropriate state and federal officials on standards for certification.	Yes	Yes
	12-6-3622	State	Statute	Fire sprinkler system credit is claimed on a form developed by SCDOR.	Yes	Yes
	12-6-3780	State	Statute	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 Safety Maintenance Account.	Yes	Yes
	12-6-3910 (A)	State	Statute	SCDOR must prescribe forms for estimated taxes.	Yes	Yes
	12-6-5060(B)	State	Statute	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
	12-6-5060(C)	State	Statute	SCDOR shall determine and report at least annually to the appropriate agency the fund 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 for contributions.	Yes	Yes

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	12-6-5590(E)	State	Statute	SCDOR shall examine the substance, rather than merely the form, of contributions qualifying as a qualified conservation contribution.	Yes	Yes
<b>9.3</b>	<b>Title 12, Chapter 8</b>			<b>Income Tax Withholding: SCDOR's administrative responsibilities</b>		
	12-8-520 (A)	State	Statute	Employers withhold based on tables and rules promulgated by SCDOR.	Yes	Yes
	12-8-590 (A)	State	Statute	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
	12-8-1530 (A)	State	Statute	SCDOR is required to develop forms to have taxpayers file for withholding and non-resident withholding and to process withholding returns.	Yes	Yes
<b>9.4</b>	<b>Title 12, Chapter 10</b>			<b>Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund.</b>		
	12-10-80(A)(11)	State	Statute	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.	Yes	Yes
	12-10-80(E)	State	Statute	SCDOR is required to remit the appropriate amount of funds to the State Rural Infrastructure Fund.	Yes	Yes
	12-10-82	State	Statute	SCDOR must create a form for a taxpayer to make an election to assign job development credits to a designated trustee.	Yes	Yes
	12-10-85(A)	State	Statute	Funds received by SCDOR for the State Rural Infrastructure Fund must be deposited in the State Rural Infrastructure Fund of the Council.	Yes	Yes
	12-10-88(B)	State	Statute	SCDOR shall remit the redevelopment fees for each calendar quarter for which the Redevelopment Authority provides a timely statement with required information.	Yes	Yes
	12-10-95(I)(2)	State	Statute	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
<b>9.5</b>	<b>Title 12, Chapter 20</b>			<b>Corporate License Fees, SCDOR's Corporate Infrastructure Credit report due to the General Assembly.</b>		
	12-20-105 (H)	State	Statute	SCDOR shall report to Sen. Finance, House Ways and Means and Dept. of Commerce history of license tax credit allowed for utilities pursuant to this section.	Yes	Yes
<b>9.6</b>	<b>Title 12, Chapter 21</b>			<b>Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax.</b>		

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	12-21-670	State	Statute	SCDOR shall issue a license for sale of tobacco products upon receipt of application, and SCDOR shall produce forms for this purpose.	Yes	Yes
	12-21-735	State	Statute	SCDOR shall prescribe, prepare and furnish stamps for cigarette tax. The Department must designate the type of stamps to be applied and the method of purchasing stamps. The Department must report to the Chairman of Senate Finance and House Ways and Means the costs incurred by the Department associated with the operation of the cigarette tax stamp program by March 15th of each year.	Yes	Yes
	12-21-1050	State	Statute	SCDOR shall prescribe forms for the collection of the beer and wine license tax.	Yes	Yes
	12-21-1060	State	Statute	SCDOR shall allow a discount of 2% to the wholesaler on the amount of tax reported monthly on timely filed returns.	Yes	Yes
	12-21-1120	State	Statute	The taxes and fees provided by this article must be paid to and collected by SCDOR and deposited to the general fund of this state.	Yes	Yes
	12-21-1130	State	Statute	SCDOR shall transfer to the special school account from any unallocated funds the State's portion from the sale of beer or wine.	Yes	Yes
	12-21-2420(16)(b)	State	Statute	SCDOR shall allocate proceeds to the Department of Natural Resources from admissions to fishing piers.	Yes	Yes
	12-21-2450	State	Statute	SCDOR shall issue licenses to operate a place of amusement upon receipt of application.	Yes	Yes
	12-21-2720	State	Statute	Machine owners shall apply for and SCDOR shall issue licenses for all coin operated devices.	Yes	Yes
	12-21-2720E	State	Statute	SCDOR shall collect increased fees on Class 2 coin-operated machines for purposes of funding SLED operations, and these funds are sent to SLED to offset the cost of video gaming enforcement.	Yes	Yes
	12-21-2742	State	Statute	SCDOR must seize and confiscate any unlicensed equipment and then SCDOR must sell equipment at public auction.	Yes	Yes
	12-21-2744	State	Statute	Owners of property seized by SCDOR may file a cash bond within 5 days of the seizure. Within 10 days, the equipment owner must bring legal action to have seizure set aside; otherwise SCDOR must declare the bond filed forfeited.	Yes	Yes
	12-21-3940 (A)(1)	State	Statute	SCDOR will make the determination if an organization is qualified to hold a bingo license. SCDOR shall prescribe application forms.	Yes	Yes
	12-21-3950(B)	State	Statute	SCDOR has forty-five days to approve or reject a bingo application based on the requirements.	Yes	Yes

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	12-21-4000 (12)(b)	State	Statute	Excess proceeds tax must be remitted to SCDOR. If promoter or organization fail to remit, SCDOR shall suspend both licenses.	Yes	Yes
	12-21-4190(A)	State	Statute	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.	Yes	Yes
	12-21-4190(B)(1)	State	Statute	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
	12-21-4190 (C)	State	Statute	Revenue derived from Class F licenses shall be distributed pursuant to Section 12-21-4200.	Yes	Yes
	12-21-4200	State	Statute	Allocates Bingo revenue.	Yes	Yes
	12-21-4210	State	Statute	All unused bingo cards must be returned to SCDOR for refund and destruction. SCDOR shall make refunds on all returned bingo paper.	Yes	Yes
	12-21-4220	State	Statute	SCDOR shall set the design and requirements of all bingo cards.	Yes	Yes
	12-21-4230	State	Statute	SCDOR must set all bond amounts for all organizations, promoters, manufacturers and distributors of bingo cards.	Yes	Yes
	12-21-4240	State	Statute	SCDOR will license all organizations, promoters, manufacturers and distributors of bingo paper. SCDOR is required to collect annual license fee of \$5000 for manufacturers and \$2000 for distributors.	Yes	Yes
	12-21-4270	State	Statute	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. A quarterly return is required by all manufacturers and distributors.	Yes	Yes
	12-21-6530(A)	State	Statute	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
	12-21-6540(A)	State	Statute	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 fund.	Yes	Yes
	12-21-6550(B)	State	Statute	SCDOR shall notify the county or municipality in writing if a certification application is approved.	Yes	Yes

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<b>9.7</b>	<b>Title 12, Chapter 23</b>			<b>License Taxes on Other Businesses: SCDOR's administrative responsibility of the Electric Power Tax and Hospital Tax</b>		
	12-23-40	State	Statute	SCDOR shall administer and shall collect the electric power tax.	Yes	Yes
	12-23-810 (C)	State	Statute	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
	12-23-815	State	Statute	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 State Budget and Control Board.	Yes	Yes
	12-23-820	State	Statute	SCDOR shall administer and enforce provisions of this article, and may promulgate regulations to enforce such provisions. The hospital tax levied pursuant to this article must be collected in accordance with the provisions of Chapter 54 of Title 12.	Yes	Yes
<b>9.8</b>	<b>Title 12, Chapter 24</b>			<b>Deed Recording Fee: SCDOR's allocation requirements of the Deed Recording Fee.</b>		
	12-24-95	State	Statute	SCDOR must credit a portion of deed recording fee to SC Conservation Bank Trust Fund. (Repealed Effective 7/1/18)	Yes	Yes
	12-24-90(B)(1)	State	Statute	Allocates to the Heritage Land Trust Fund a portion of the state portion of the Deed Recording Fee collected.	Yes	Yes
	12-24-90(B)(2)	State	Statute	Allocates to the State Housing Authority a portion of the state portion of the Deed Recording Fee collected.	Yes	Yes
<b>9.9</b>	<b>Title 12, Chapter 28</b>			<b>Motor Fuels Subject to User Fees: SCDOR administrative and allocation requirements.</b>		
	12-28-310 (D)	State	Statute	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
	12-28-970 (A)	State	Statute	SCDOR must establish procedures regarding backup user fees related to motor fuel taxes.	Yes	Yes
	12-28-995	State	Statute	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 SC destination less than 25 miles from the border of this state.	Yes	Yes
	12-28-1400	State	Statute	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

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	12-28-1730(F)	State	Statute	SCDOR shall impose a civil penalty in the amount of \$1,000 or \$10 for each gallon of dyed fuel used to operate a vehicle on the highways of this state.	Yes	Yes
	12-28-2740 (A)(3)	State	Statute	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
<b>9.1</b>	<b>Title 12, Chapter 33</b>			<b>Alcohol Beverages License: SCDOR's administrative and allocation requirements</b>		
	12-33-245(b)	State	Statute	SCDOR must deposit 11% 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
	12-33-480	State	Statute	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
<b>9.11</b>	<b>Title 12, Chapter 35</b>			<b>The Simplified Sales and Use Tax Administration Act: SCDOR's required representative and agreement.</b>		
	12-35-40	State	Statute	SCDOR must provide representative to Streamlined Sales Tax Committee.	Yes	Yes
	12-35-50	State	Statute	SCDOR shall enter into the Streamlined Sales and Use Tax Agreement.	Yes	Yes
<b>9.12</b>	<b>Title 12, Chapter 36</b>			<b>South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.</b>		
	12-36-510(B)(3)	State	Statute	SCDOR must prescribe a form for payment of accommodations tax for persons furnishing accommodations to transients for one week or less in any calendar quarter.	Yes	Yes
	12-36-540	State	Statute	SCDOR shall issue a separate license for each retail sales location.	Yes	Yes
	12-36-1320	State	Statute	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
	12-36-2110((A)(4)	State	Statute	Revenue resulting from the increase in the maximum sales tax must be credited to the Infrastructure Maintenance Trust Fund	Yes	Yes
	12-36-2120(57)	State	Statute	SCDOR shall publish a yearly list of articles which qualify for the August sales tax holiday.	Yes	Yes
	12-36-2120(65)	State	Statute	SCDOR shall issue an exemption certificate to the qualifying taxpayer for a sales tax exemption for computer equipment.	Yes	Yes



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	12-36-2120 (78)	State	Statute	SCDOR shall issue an appropriate exemption certificate to an organization which researches and tests natural hazards per the statute.	Yes	Yes
	12-36-2620	State	Statute	Allocates proceeds of additional sales tax imposed by the Education Improvement Act.	Yes	Yes
	12-36-2630	State	Statute	Specifies Accommodations tax distributions.	Yes	Yes
	12-36-2630(3)	State	Statute	Fee - 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
	12-36-2660	State	Statute	SCDOR shall administer and enforce the provisions of Chapter 36, Title 12. (Accommodations Tax)	Yes	Yes
	12-36-2680	State	Statute	SCDOR shall prescribe an exemption certificate for persons making exempt agricultural purchases.	Yes	Yes
	12-36-2691 ( E )(2)	State	Statute	SCDOR shall develop on its website information on use tax.	Yes	Yes
9.13	Title 12, Chapter 37			<b>Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for Property Taxes.</b>		
	12-37-250(A)(4)	State	Statute	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
	13-37-250(F)	State	Statute	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
	12-37-250(G)	State	Statute	SCDOR shall develop advisory opinions as may be necessary to carry out the homestead exemption provisions.	Yes	Yes
	12-37-255(C)	State	Statute	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
	12-37-266(A)	State	Statute	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
	12-37-266(B)	State	Statute	SCDOR shall reimburse the taxing entity for the taxes not collected by reason of the homestead exemption.	Yes	Yes

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	12-37-270(A)	State	Statute	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. SCDOR is authorized to extend the time not to exceed sixty days for the county or municipality to provide a statement detailing the amount of taxes not collected because of the homestead exemption.	Yes	Yes
	12-37-270(B)	State	Statute	SCDOR shall purchase and distribute the applications for the homestead exemption and the costs must be paid from the trust fund.	Yes	Yes
	12-37-270(C)	State	Statute	SCDOR shall promulgate regulations as necessary to carry out provisions related to the homestead exemption.	Yes	Yes
	12-37-280(A)	State	Statute	SCDOR must make reimbursements to local governments for the homestead exemption on an annual basis.	Yes	Yes
	12-37-450(A)	State	Statute	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
	12-37-735 (B)	State	Statute	SCDOR must design a form in which a transferor assumes personal liability for his share of the taxes when property is transferred.	Yes	Yes
	12-37-970	State	Statute	SCDOR determines assessment of merchants' property and other business personal property and must supply these assessments to the counties.	Yes	Yes
	12-37-1610	State	Statute	SCDOR shall prescribe a form for property filings of railroads.	Yes	Yes
	12-37-1680	State	Statute	SCDOR shall proceed to ascertain value of railroads when RR's refuse to file.	Yes	Yes
	12-37-2000	State	Statute	SCDOR shall examine statements filed by telegraph and telephone companies.	Yes	Yes
	12-37-2120	State	Statute	SCDOR prescribes form on which carlines pay property taxes.	Yes	Yes
	12-37-2130	State	Statute	SCDOR shall annually assess the valuation of all private cars of each private car company.	Yes	Yes
	12-37-2140	State	Statute	SCDOR to determine valuation of carlines.	Yes	Yes
	12-37-2150	State	Statute	SCDOR shall levy against carlines and determine average levy for all purposes in state.	Yes	Yes
	12-37-2430	State	Statute	SCDOR shall annually assess, adjust, equalize a portion of the valuation of all aircraft in this State.	Yes	Yes

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	12-37-2450	State	Statute	SCDOR shall annually levy tax against the value of aircraft so determined and collect the tax.	Yes	Yes
	12-37-2680	State	Statute	SCDOR to provide motor vehicle guides to counties.	Yes	Yes
	12-37-3150(A)(8)	State	Statute	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
	12-37-3160(A)	State	Statute	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
	12-37-3160(B)	State	Statute	SCDOR must prescribe the certificate that is contained with the property tax notice which certifies the details of the ownership of property. If any information is knowingly falsified on the certificate, the owner or owner's agent is subject to a penalty imposed by SCDOR.	Yes	Yes
9.14	Title 12, Chapter 39			County Auditors: SCDOR's requirement to provide continuing education to County Auditors and SCDOR partnership responsibilities with Counties to assess property.		
	12-39-15	State	Statute	SCDOR must establish the content, cost and dates of continuing education courses that county auditors must complete at a minimum of eighteen hours.	Yes	Yes
	12-39-150	State	Statute	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
	12-39-180	State	Statute	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
	12-39-190	State	Statute	SCDOR must direct the county auditor as to the number of columns to be used in listing taxes on the duplicate.	Yes	Yes
	12-39-310	State	Statute	A county auditor shall respond to all inquiries of him by the department concerning the value of real estate of the county and the valuations of different classes of personal property and other matters SCDOR considers of interest to the public or of value to SCDOR in the discharge of its duties. The responses by the auditor must be made in the form and contain the detail that SCDOR prescribes.	Yes	Yes

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	12-39-350	State	Statute	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
9.15	Title 12, Chapter 43			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.		
	12-43-224(3)	State	Statute	SCDOR to approve forms for discounted values which must be applied for with the local assessor.	Yes	Yes
	12-43-230 (d)(3)	State	Statute	SCDOR must approve forms to be used for application of special valuation with the assessor for homeowners associations.	Yes	Yes
	12-43-230(a)	State	Statute	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
	12-43-250	State	Statute	SCDOR shall make sales ratio studies in all counties of the State.	Yes	Yes
	12-43-300	State	Statute	SCDOR shall prescribe a standard reassessment form designed to contain information required in Section 12-60-2510(A)(1).	Yes	Yes
9.16	Title 12, Chapter 44			Fee In Lieu of Tax Simplification Act: SCDOR's administration responsibilities		
	12-44-50(A)(1)(c)	State	Statute	In certain special instances, SCDOR must determine the value of property subject to the fee.	Yes	Yes
	12-44-90	State	Statute	SCDOR must develop forms and procedures for processing fee-in-lieu extension requests.	Yes	Yes
9.17	Title 12, Chapter 45			County Treasurers and Collection of Taxes: SCDOR's requirement to provide continuing education to County Treasurers and SCDOR partnership responsibilities with Counties to collect.		
	12-45-15(A)	State	Statute	SCDOR must establish the content, cost and dates of annual continuing education courses that county treasurers must complete at a minimum of eighteen hours.	Yes	Yes
	12-45-17	State	Statute	SCDOR must establish the content, cost and dates of annual continuing education courses that county tax collectors must complete at a minimum of 6 hours.	Yes	Yes
	12-45-70(A)	State	Statute	SCDOR must direct and supervise the manner in which the county treasurer should collect taxes as prescribed by law.	Yes	Yes
9.18	Title 12, Chapter 49			Enforced Collection of Taxes Generally: SCDOR must prescribe the manner and procedures by which a property tax is removed.		

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	12-49-85(A)	State	Statute	SCDOR shall prescribe the manner and procedures by which a tax is removed and the reason for removal from the duplicate list.	Yes	Yes
9.19	Title 12, Chapter 53			<b>Tax Collection by the Department of Revenue: SCDOR's responsibility to remit to the clerk of court liens against the property seized and sold.</b>		
	12-53-50	State	Statute	SCDOR shall remit to the clerk of court of the county the amount of prior liens against the property seized and sold.	Yes	Yes
9.2	Title 12, Chapter 54			<b>Uniform Method of Collection and Enforcement of Taxes Levied and Assessed by SCDOR</b>		
	12-54-25(C)(1)	State	Statute	SCDOR must determine amount of interest on refunds.	Yes	Yes
	12-54-250(F)(2)	State	Statute	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
9.21	Title 12, Chapter 55			<b>Overdue Tax Debt Collection Act: SCDOR's responsibility to notify the taxpayer of collection assistance fee and fee credit requirements.</b>		
	12-55-40	State	Statute	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
	12-55-70	State	Statute	The collection assistance fee must be credited to a special account within SCDOR to be used to fund the SCBOS program within SCDOR. Any excess proceeds above the amount required to fund SCBOS must be credited to SCDOR for use in budgeted operations.	Yes	Yes
9.22	Title 12, Chapter 56			<b>Setoff Debt Collection Act: SCDOR's administrative responsibility</b>		
	12-56-60	State	Statute	SCDOR shall determine if debtor is due a refund and shall set off the delinquent debt against the refund.	Yes	Yes
	12-56-80(A)	State	Statute	Transmittal of proceeds and accounting of setoffs to agencies.	Yes	Yes
9.23	Title 12, Chapter 58			<b>South Carolina Taxpayers' Bill of Rights: SCDOR's administrative responsibility</b>		
	12-58-30	State	Statute	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
	12-58-40	State	Statute	SCDOR shall develop and implement a taxpayer education and information program.	Yes	Yes
	12-58-50 (A)(5)	State	Statute	A continuing education program for audit personnel shall be implemented by SCDOR.	Yes	Yes
	12-58-50 (B)	State	Statute	SCDOR shall annually publish a report of recommendations for improving taxpayer compliance and uniform administration.	Yes	Yes

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	12-58-120	State	Statute	Provides guidelines where, under certain circumstances, SCDOR shall release any levy issued.	Yes	Yes
	12-58-150	State	Statute	SCDOR shall provide an administrative appeal procedure for releasing liens.	Yes	Yes
	12-58-160	State	Statute	Requires action from SCDOR upon discovery of a lien that was filed in error.	Yes	Yes
	12-58-160(B)	State	Statute	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.	Yes	Yes
	12-58-165	State	Statute	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
9.24	Title 12, Chapter 60			South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.		
	12-60-410	State	Statute	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
	12-60-420(A)	State	Statute	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
	12-60-420(B)	State	Statute	SCDOR shall make available forms which taxpayers may use to protest a division decision or a proposed assessment.	Yes	Yes
	12-60-500	State	Statute	SCDOR shall issue an order to the State Treasurer to issue a refund if it's determined a refund is due.	Yes	Yes
	12-60-510(A)(2)	State	Statute	SCDOR must issue an assessment for taxes if a taxpayer fails to file a protest with SCDOR within ninety days.	Yes	Yes
	12-60-510 (B)	State	Statute	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
	12-60-1310 (C)	State	Statute	SCDOR shall stipulate the facts and issues after a protest is filed to attempt to settle a case.	Yes	Yes
	12-60-1310 (D)	State	Statute	SCDOR shall make a Department Determination using information provided in accordance with Section 12-60-30.	Yes	Yes
	12-60-1310 (D)(2)	State	Statute	A Department Determination by SCDOR must be in writing.	Yes	Yes
	12-60-1330 (A)(3)	State	Statute	SCDOR shall deny, suspend, cancel, or revoke the license if a person fails to file a protest with SCDOR within ninety days.	Yes	Yes

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	12-60-1330(B)	State	Statute	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
	12-60-1340	State	Statute	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
	12-60-1720	State	Statute	SCDOR shall prescribe rules and procedures it considers appropriate to administer property tax protests.	Yes	Yes
	12-60-1730	State	Statute	SCDOR shall provide protest forms for property tax assessment. The use of these forms is not mandatory.	Yes	Yes
	12-60-2130	State	Statute	Upon remand of a case from the Administrative Law Court, SCDOR has 30 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
	12-60-2140(A)	State	Statute	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
	12-60-2150 (B)	State	Statute	SCDOR shall notify the counties effected by any claim for refund of property tax.	Yes	Yes
	12-60-2150 (D)	State	Statute	The appropriate division of SCDOR shall determine what refund is due and give the property taxpayer written notice of its determination.	Yes	Yes
	12-60-2150 (F)	State	Statute	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.	Yes	Yes
	12-60-2150 (H)	State	Statute	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
9.25	Title 12, Chapter 62			South Carolina Motion Picture Incentive Act: SCDOR's responsibility for issuance of a sales tax exemption once a motion picture incentive is approved.		
	12-62-40(C)(3)	State	Statute	SCDOR shall issue a sales tax exemption certificate once an application for motion picture incentives is approved by the Secretary of Commerce.	Yes	Yes
10	Title 13		State	Planning, Research and Development		

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	13-1-1710	State	Statute	The Director of SCDOR shall serve as a member of the Coordinating Council for Economic Development.	Yes	Yes
<b>11</b>	<b>Title 16</b>	<b>State</b>		<b>Crimes and Offenses</b>		
	16-11-340	State	Statute	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
	16-17-503(A)	State	Statute	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. Director shall conduct random, unannounced inspections of locations to determine compliance. SCDOR shall designate an enforcement officer to conduct annual inspections.	Yes	Yes
<b>12</b>	<b>Title 23</b>	<b>State</b>		<b>Law Enforcement and Public Safety</b>		
	23-51-60 (G)	State	Statute	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
	23-51-70 (B)	State	Statute	SCDOR in the regular course of business may inspect cigarette packages for ignition propensity marking.	Yes	Yes
	23-51-80	State	Statute	SCDOR has authority to examine books, records, invoices, etc. relating to ignition propensity marking.	Yes	Yes
	23-47-50(F)	State	Statute	SCDOR requirement to provide form and collect 911 fees and deposit with State Treasurer	Yes	Yes
<b>13</b>	<b>Title 27</b>	<b>State</b>		<b>Property and Conveyances</b>		
	27-16-110	State	Statute	Requires that SCDOR regulate Catawba Indian Bingo games and issue Special Catawba Bingo license.	Yes	Yes
	27-16-110 (C)(3)	State	Statute	SCDOR shall collect all revenues derived from the special tribal bingo tax.	Yes	Yes
	27-16-110 (E)	State	Statute	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
	27-16-130(D)(4)	State	Statute	If the Tribe chooses to assess a tribal real property tax, SCDOR shall provide necessary assistance.	Yes	Yes



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	27-16-130(F)(1)	State	Statute	If property tax lien cannot be satisfied by personal property of the taxpayer, the political subdivision may certify the deficiency 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 tax authority. (Catawba Indians Settlement Statute.)	Yes	Yes
	27-16-130(H)(3)(a)	State	Statute	Requires SCDOR to administer and collect the tribal sales tax for the Catawba.	Yes	Yes
	27-16-130(H)(3)(b)	State	Statute	SCDOR must separately account for the tribal sales tax and provide the revenue to the Tribe at no cost to the Tribe.	Yes	Yes
	27-16-130(H)(3)(d)	State	Statute	For in-state vendors, tribal use tax must also be collected by SCDOR.	Yes	Yes
<b>14</b>	<b>Title 30</b>	<b>State</b>		<b>Public Records</b>		
	30-1-20	State	Statute	SCDOR's Director or his designee is legal custodian of records.	Yes	Yes
	30-1-70	State	Statute	Records must be protected from destruction. Records must be kept secure in vaults or rooms having proper ventilation and fire protection. They must be kept in the building where they are ordinarily used except in cases where they may be transferred.	Yes	Yes
	30-1-80	State	Statute	SCDOR must cooperate with the Department of Archives and History in the continuing program for the economical and efficient management of the records of the agency.	Yes	Yes
	30-1-80	State	Statute	The head of each agency and all legal custodians of public records must cooperate with the Department of Archives and History and establish and maintain an active and continuing program of records management.	Yes	Yes
	30-2-20	State	Statute	SCDOR must develop privacy policies and procedures to ensure that the collection of personal information is limited to that information required by the agency.	Yes	Yes
	30-2-50 (B)	State	Statute	SCDOR must provide notice to requestors of information that using information for commercial solicitation is prohibited.	Yes	Yes
	30-2-50(C)	State	Statute	SCDOR must take reasonable measures to ensure that no person or private entity obtains or distributes personal information obtained from a public record for commercial solicitation.	Yes	Yes
	30-4-30	State	Statute	SCDOR must comply with all Freedom of Information requirements to include the development of a fee schedule to be posted online, proper response, determination and production deadlines and proper identification of records exempt	Yes	Yes
<b>15</b>	<b>Title 31</b>	<b>State</b>		<b>Housing and Redevelopment</b>		

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	31-17-340	State	Statute	SCDOR shall prescribe forms necessary to issue mobile home decals.	Yes	Yes
	31-17-370	State	Statute	SCDOR shall prescribe forms necessary for moving permits on mobile homes.	Yes	Yes
<b>16</b>	<b>Title 33</b>	<b>State</b>		<b>Corporations, Partnerships and Associations</b>		
	33-14-220 (a)(4)	State	Statute	Certificate of Compliance required before a dissolved corporate taxpayer can be reinstated.	Yes	Yes
<b>17</b>	<b>Title 38</b>	<b>State</b>		<b>Insurance</b>		
	38-55-570(B)	State	Statute	SCDOR shall release information relating to suspected false statements or misrepresentations (as defined by Section 38-55-530(D)) requested by the Insurance Fraud Division of the Office of the Attorney General.	Yes	Yes
	38-55-570(C)	State	Statute	SCDOR must report all cases of suspected or reported false statements and misrepresentations (as defined at Section 38-55-530(D)) to the Insurance Fraud Division of the Office of the Attorney General.	Yes	Yes
<b>18</b>	<b>Title 40</b>	<b>State</b>		<b>Professions and Occupations</b>		
	40-29-100	State	Statute	License to sell manufactured homes.	Yes	Yes
	40-60-35 (A)(2)	State	Statute	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 SCDOR.	Yes	Yes
<b>19</b>	<b>Title 41</b>	<b>State</b>		<b>Labor and Employment</b>		
	41-8-50 (J)	State	Statute	SCDOR must suspend or revoke a license upon order of the director of LLR. Immigration Reform Act.	Yes	Yes
<b>20</b>	<b>Title 43</b>	<b>State</b>		<b>Social Services</b>		
	43-5-120	State	Statute	(a)SCDOR shall provide the DSS 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. (c)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
<b>21</b>	<b>Title 44</b>	<b>State</b>		<b>Health</b>		
	44-56-405	State	Statute	SCDOR shall collect and enforce payment of surcharges and fees which constitute the Dry cleaning Facility Restoration Trust Fund	Yes	Yes

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	44-56-420	State	Statute	Collection of fees for Dry cleaning Facility Restoration Trust Fund by SCDOR and fund administered by SCDOR. Judgments, recoveries, reimbursements, loans, surcharges, fees, other than administrative costs retained by SCDOR, must be credited to the Fund.	Yes	Yes
	44-56-425	State	Statute	Sets forth requirements for Dry cleaning Exemption Certificate. SCDOR must refund payments made by facilities after 07/01/2009 that meet requirements of 44-56-425 (A)(3)(b). SCDOR shall issue an updated dry cleaning facility exemption certificate to a new owner or operator upon request.	Yes	Yes
	44-56-435 (A)	State	Statute	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. Shall provide to DHEC a copy of each applicant's registration materials within 30 working days of the receipt of materials.	Yes	Yes
	44-56-435 (B)	State	Statute	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
	44-56-435 (C)	State	Statute	SCDOR shall retain funds for the costs incurred to collect and enforce the fund which may include a part-time employee, with the related expenses for audit purposes. Funds withheld must not exceed the actual costs to administer, collect and enforce the fund. The proceeds of the registration fee and surcharges, after deducting the costs incurred by SCDOR in auditing, collecting, distributing and enforcing payment of the registration fee and the surcharges must be remitted to the State Treasurer and credited to the Fund.	Yes	Yes
	44-56-435 (F)	State	Statute	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 30th of each year to interested parties, including wholesale suppliers, dry cleaners, DHEC and other interested parties.	Yes	Yes
	44-56-440 (A)(2)(a)	State	Statute	SCDOR must notify the owner or operator of the dry cleaning facility of a registration by the property owner.	Yes	Yes

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	44-56-440 (C)	State	Statute	SCDOR must issue a drycleaner's certificate of registration valid October 1--September 30.	Yes	Yes
	44-56-495(D)	State	Statute	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
	44-96-120(B), 170(N)	State	Statute	Allocates proceeds of solid waste disposal fees.	Yes	Yes
	44-96-160(W)(1)	State	Statute	SCDOR must collect a fee of eight cents per gallon from wholesalers of motor oil and similar lubricants. Administer and enforce in the same manner as sales and use tax.	Yes	Yes
	44-96-160(W)(2)	State	Statute	SCDOR shall remit fees collected pursuant to this chapter to the Solid Waste Management Trust Fund.	Yes	Yes
	44-96-160(X)	State	Statute	Upon Petroleum Fund balance equal to or exceeding three million dollars, SCDOR must adjust fee rate to produce fund revenue requirements.	Yes	Yes
	44-96-160 (X)	State	Statute	SCDOR is required to adjust the fee for used motor oil based on the amount of revenue received and the time frame in which the amount is collected to reflect a full year's collection to produce the amount of revenue required in the fund.	Yes	Yes
	44-96-170(N)	State	Statute	Allocates proceeds of solid waste disposal fees.	Yes	Yes
	44-96-170(N)	State	Statute	SCDOR shall administer, collect and enforce waste tire disposal fee in the same manner as sales and use tax. Fee shall be two dollars per tire sold to ultimate consumer. Remit fees to State Treasurer.	Yes	Yes
	44-96-170(O)	State	Statute	Upon proper application of Fee Refund wholesaler/retailer, SCDOR must refund one dollar per tire delivered for recycling.	Yes	Yes
	44-96-170(N)	State	Statute	SCDOR shall administer and collect the tire recycling fee in the same manner as sales and use tax.	Yes	Yes
	44-96-170(N)	State	Statute	SCDOR shall administer, collect and enforce the tire recycling facility fee in the same manner that sales and use taxes are collected. SCDOR shall deposit all fees with the Treasurer's Office	Yes	Yes
	44-96-170(O)	State	Statute	SCDOR must provide verification procedures for determining whether a refund is due for turning in waste tires to a waste tire processing facility.	Yes	Yes
	44-96-180(F)	State	Statute	SCDOR shall administer, collect and enforce lead acid battery fee in the same manner as sales and use tax. Fee shall be two dollars per lead-acid battery sold to ultimate consumer. Remit fees to State Treasurer	Yes	Yes

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	44-96-200 (E)	State	Statute	SCDOR shall administer, collect and enforce white good disposal fee in the same manner as sales and use tax. Fee shall be two dollars per white good delivered by wholesalers to retailers, jobbers, dealers or other wholesalers for resale. Remit fees to State Treasurer.	Yes	Yes
<b>22</b>	<b>Title 46</b>	<b>State</b>		<b>South Carolina Farm Aid Fund</b>		
	46-1-160 (B)(1)	State	Statute	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. The Fund will dissolve within 45 days of the completion of the awarding of grants, but no later than June 30, 2017.	Yes	Yes
	46-1-160 (D)(1)	State	Statute	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
<b>22</b>	<b>Title 48</b>	<b>State</b>		<b>Environmental Protection and Conservation</b>		
	48-30-20	State	Statute	Purpose of statute is to create an assessment of primary forest product processed from SC timber to provide a source for funds to finance the operations provided for in Chapter 18[28]. [sic]	Yes	Yes
	48-30-40	State	Statute	All proceeds of assessment shall be deposited in the Forest Renewal Fund. Collection of the assessments shall be suspended in any fiscal year in which the general assembly fails to make general fund appropriations to the Forest Renewal Fund.	Yes	Yes
	48-30-50(1)	State	Statute	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
	48-30-80	State	Statute	SCDOR shall enforce collection of the primary forest product assessment.	Yes	Yes
	48-46-40	State	Statute	SCDOR shall deposit with the State Treasurer payments on low level radioactive waste.	Yes	Yes
<b>24</b>	<b>Title 58</b>	<b>State</b>		<b>Public Utilities, Services and Carriers</b>		

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	58-3-100	State	Statute	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. Issue assessments on or before the first day of July each year. Assess the companies and collect in the manner provided by law for the collection of taxes from the companies including the enforcement and collection provisions of Chapter 54 and paid, less SCDOR actual incremental increase in the cost of administration, into the State Treasury as other taxes collected by SCDOR for the state.	Yes	Yes
	58-5-480	State	Statute	SCDOR on or before the first day of July in each year must assess each natural gas utility regulated. The assessments must be deposited in a special fund with the State Treasurer's Office.	Yes	Yes
	58-9-2630	State	Statute	SCDOR shall require an annual report of all communications service providers.	Yes	Yes
	58-25-80	State	Statute	SCDOR is responsible for promulgating regulations for exemptions by nonprofits who are regional transportation authorities.	Yes	Yes
<b>25</b>	<b>Title 59</b>	<b>State</b>	<b>Education</b>			
	59-20-20(3)	State	Statute	SCDOR shall calculate the Index of Taxpaying Ability.	Yes	Yes
	59-20-20(3)	State	Statute	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
	59-21-1010	State	Statute	SCDOR must allocates proceeds of additional sales tax imposed by the Education Improvement Act.	Yes	Yes

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26	Title 60 60-2-30	State State	Statute	<b>Libraries, Archives, Museums and Arts</b> All state agencies must provide at least fifteen copies of every state publication that the agency causes to be printed to the State Library within fifteen days after the printing. A publication produced only in electronic format must be electronically provided to the State Library within fifteen days.	Yes	Yes
27	Title 61 27.1 Title 61, Chapter 2	State		<b>Alcohol and Alcoholic Beverages</b> <b>General Provisions: SCDOR administrative duties to license, permit and certify alcohol beverage retail location.</b>		
	61-2-20	State	Statute	SCDOR is vested with the power to administer Title 61. (Alcohol and alcoholic beverages.)	Yes	Yes
	61-2-70	State	Statute	SCDOR shall issue all licenses, permits & certificates provided for in this title.	Yes	Yes
	61-2-80	State	Statute	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
	61-2-80	State	Statute	The State, through SCDOR, has the sole and exclusive authority to regulate the operation of all locations authorized to sell beer, wine or alcoholic liquors. SCDOR is authorized to establish conditions or restrictions which SCDOR considers necessary before issuing or renewing a license or permit.	Yes	Yes
	61-2-100	State	Statute	SCDOR may issue licenses or permits for alcoholic beverage licenses and shall initiate action to revoke any permits or license in certain instances.	Yes	Yes
	61-2-100 (B)	State	Statute	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
	61-2-105	State	Statute	SCDOR shall collect increased application and license fees related to ABL licensing for purposes of funding SLED operations and shall allocate these fees to SLED as soon as practicable.	Yes	Yes
	61-2-136	State	Statute	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

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	61-2-145	State		SCDOR must require all applications for biennial permits to sell alcohol for on premise consumption to maintain a liquor liability insurance policy. SCDOR must prescribe the manner permittees should notify SCDOR of the status of the insurance policy.	Yes	Yes
	61-2-160	State	Statute	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
	61-2-185 (B)	State	Statute	SCDOR must promulgate the application process for nonprofit organizations seeking a special nonprofit event license to solicit and accept donations of alcohol to be sold for on premise consumption.	Yes	Yes
<b>27.2</b>	<b>Title 61, Chapter 4</b>			<b>Beer, Ale, Porter and Wine: SCDOR's administrative duties to issue certificate of registration for producers and wholesalers of beer and wine.</b>		
	61-4-310	State	Statute	SCDOR must prescribe forms for a certificate of registration and must issue or register application for certificates.	Yes	Yes
	61-4-310 (A)	State	Statute	SCDOR must prescribe forms for a certificate of registration which must be approved before the shipment of beer or wine by a producer to a point within the state.	Yes	Yes
	61-4-310 (B)	State	Statute	SCDOR in its discretion must issue or reject the application for a certificate of registration.	Yes	Yes
	61-4-515 (A)	State	Statute	SCDOR shall process application and issue permit to sell beer & wine at a motorsports entertainment facility and/or tennis specific complex	Yes	Yes
	61-4-1515(A)	State	Statute	SCDOR must maintain Brewery Insurance information with ABL licensing information.	Yes	Yes
	61-4-1515(C)	State	Statute	SCDOR must terminate a brewery permit and license if the brewery operations cease.	Yes	Yes
	61-4-1515(F)	State	Statute	SCDOR must waive newspaper notice and sign posting requirements for brewpubs applying for a brewery permit, except for brewpubs applying for a liquor by the drink permit.	Yes	Yes
	61-4-1515 (F)	State	Statute	SCDOR must not approve brewery permit applications if the applicant has ownership or financial interest in wholesale or retail beer, wine, or alcoholic liquor operations.	Yes	Yes
	61-4-1515 (G)	State	Statute	Breweries who have subsequent violations within a three year period must have their permit suspended by SCDOR for no longer than thirty days. Revenue generated from violation fines must be transferred to SLED.	Yes	Yes



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	61-4-520(7)(a)	State	Statute	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
	61-4-525 (C)	State	Statute	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
	61-4-1920	State	Statute	SCDOR shall prescribe the forms and ID tags for beer kegs provided to retail licensees.	Yes	Yes
<b>27.3</b>	<b>Title 61, Chapter 6</b>			<b>Alcohol Beverage Control Act: SCDOR's regulatory responsibility for of ABL retailers, wholesalers and manufacturers.</b>		
	61-6-140	State	Statute	SCDOR must not issue more than three retail dealer licenses to one licensee.	Yes	Yes
<b>28</b>	<b>Title 62</b>	<b>State</b>		<b>South Carolina Probate Code</b>		
	62-3-1002	State	Statute	Requirement for SCDOR to issue a certificate that fiduciary has filed and paid all that is due regarding taxes imposed by Chapter 6 of Title 12.	Yes	Yes
	62-3-1003	State	Statute	Requirement for SCDOR to issue closing letter for estates. This letter reflects that personal representative has complied with Chapter 16 of Title 12.	Yes	Yes
<b>29</b>	<b>Acts</b>					
	Section 8. Act No. 355 of 2004: Clarendon School District Tax	State	Statute	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
	Section 7. Act No. 588 of 1994: Cherokee School District Tax	State	Statute	Data - 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 Dist. 1 upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	Yes
	Section 6. Act No. 132 of 2003: Darlington School District Tax	State	Statute	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

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	Section 8. Act No. 132 of 2003: Darlington School District Tax	State	Statute	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
	Section 1(F). Act No. 146 of 2001: Jasper School District Tax	State	Statute	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
	Section 1(H). Act No. 146 of 2001: Jasper School District Tax	State	Statute	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
	Section 9. Act No. 426 of 2006: Lee School District Tax	State	Statute	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
	Section 6. Act No. 378 of 2004: Lexington School District Tax	State	Statute	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
	Section 8. Act No. 378 of 2004: Lexington School District Tax	State	Statute	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
	59.5 Act 387 of 2000 11-5-170 et seq	State	Statute	Classify revenue by tax type and other categories required for State level recording and analysis, pursuant to the Comptroller General's mandate at '59.5 Act 387 of 2000, and the Treasurer's mandate at '11-5-170 et seq.	Yes	Yes
<b>30</b>	<b>Regulations</b>					
	Regulation -117.200.2	State	Regulation	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
	Regulation - 117-850.1	State	Regulation	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

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	Regulation - 117-850.2	State	Regulation	SCDOR must publish standards for the specifications for using non paper methods.	Yes	Yes
	Regulation - 117-875	State	Regulation	SCDOR must determine voluntary contributions to check offs at least annually.	Yes	Yes
	Regulation - 117-1200.3	State	Regulation	SCDOR must prescribe forms for the reporting of the number of cases of alcoholic liquors sold during the preceding month.	Yes	Yes
	Regulation - 117-1250.1	State	Regulation	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
	Regulation - 117-1600	State	Regulation	SCDOR must prescribe forms for the reporting of sales of cigarettes, orders for cigarette stamps, orders for exempt cigarette stamps and the processing of cigarette stamp refunds. SCDOR must approve cigarette distributor's staging areas.	Yes	Yes
	Regulation - 117-1720.2	State	Regulation	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
	Regulation - 117-1720.3	State	Regulation	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 1st.	Yes	Yes
	Regulation - 117-1740.1	State	Regulation	SCDOR directs what information must be contained in a building permit.	Yes	Yes
	Regulation - 117-1740.3	State	Regulation	SCDOR directs what information must be kept by counties in order to value property for property tax purposes.	Yes	Yes
	Regulation - 117-1740.4	State	Regulation	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
	Regulation - 117-1840.2 Section C	State	Regulation	SCDOR is responsible for implementing the use value procedures for timberland and cropland.	Yes	Yes
<b>31</b>	<b>Provisions</b>					

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1.48		State	Proviso	(SDE: Impute Index Value) For the current fiscal year and for the purposes of calculating the index of taxpaying ability the Department of Revenue shall impute an index value for owner-occupied residential property qualifying for the special four percent assessment ratio by adding the second preceding taxable year total school district reimbursements for Tier 1, 2, and Tier 3(A) and not to include the supplement distribution. The Department of Revenue shall not include sales ratio data in its calculation of the index of taxpaying ability. The methodology for the calculations for the remaining classes of property shall remain as required pursuant to the EFA and other applicable provisions of law.	Yes	Yes

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1A.7		State	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 Department of Revenue 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 Comptroller General's Office is authorized to make necessary appropriation reductions in Part IA, Section 1, VIII.E. to prevent duplicate appropriations. If the Education Improvement Act appropriations in the agency and entity respective sections of the General Appropriations Act at the start of the fiscal year do not agree with the appropriations in Part IA, Section 1, VIII.E. Other State Agencies and Entities, the "other funds" appropriations in the respective agency and entity sections of the General Appropriations Act will be adjusted by the Comptroller General's Office to conform to the appropriations in Part IA, Section 1, VIII.E. Other State Agencies and Entities. Further, the Department of Revenue is directed to provide the full appropriation of the funding appropriated in Part IA, Section 1, VIII.C.2. Teacher Supplies to the Department of Education at the start of the fiscal year from available revenue. The Department of Revenue 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
47.2		State	Proviso	(DNR: Casual Sales Tax Collection) The Department of Natural Resources shall continue to collect the casual sales tax as contained in the contractual agreement between the Department of Revenue and the Department of Natural Resources and the State Treasurer is authorized to reimburse the department on a quarterly basis for the actual cost of collecting the casual sales tax and such reimbursement shall be paid from revenues generated by the casual sales tax.	Yes	Yes

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93.7		State	Proviso	<p>(DOA: Guardian Ad Litem Program) Both the program and the funds appropriated to the Department of Administration, Office of Executive Policy and Programs, Division of Children's Services, Guardian ad Litem Program must be administered separately from other programs within the Division of Children's Services and must be expended for the exclusive use of the Guardian ad Litem Program.</p> <p>For the current fiscal year, the Department of Revenue 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." Unexpended revenues in this fund carry forward to succeeding fiscal years, and earnings in this fund must be credited to it. The Guardian ad Litem program may carry forward the other funds authorized herein for its operations from the prior fiscal year into the current fiscal year.</p>	Yes	Yes

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93.21		State		(DOA: Cyber Security) All state agencies must adopt and implement cyber security policies, guidelines and standards developed by the Department of Administration. The department may conduct audits on state agencies except public institutions of higher learning, technical colleges, political subdivisions, and quasi-governmental bodies as necessary to monitor compliance with established cyber security policies, guidelines and standards. Upon request, public institutions of higher learning, technical colleges, political subdivisions, and quasi-governmental bodies shall submit sufficient evidence that their cyber security policies, guidelines and standards meet or exceed those adopted and implemented by the department. In addition, while agencies retain the primary responsibility and accountability for ensuring responses to breach incidents comply with federal and state laws, the department shall be informed of all agency cyber security breaches, and is authorized to oversee incident responses in a manner determined by the department to be the most prudent. Upon request of the Department of Administration for information or data, all agencies must fully cooperate with and furnish the department with all documents, reports, assessments, and any other data and documentary information needed by the department to perform its mission and to exercise its functions, powers and duties. The Judicial and Legislative Branches are specifically exempt from the requirements set forth herein.	Yes	Yes
109.1		State	Proviso	(SCDOR: Subpoenaed Employee Expense Reimbursement) If any employee of the Department of Revenue is subpoenaed to testify during litigation not involving the Department of Revenue, the party subpoenaing the employee(s) to testify shall reimburse the State for expenses incurred by the employee(s) requested to testify. Expenses shall include but are not limited to the cost of materials and the average daily salary of the employee or employees.	Yes	Yes

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109.2		State	Proviso	(SCDOR: Court Order Funds Carry Forward) Funds awarded to the Department of Revenue 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 Department of Revenue.	Yes	Yes
109.3		State	Proviso	(SCDOR: Rural Infrastructure Fund Transfer) Notwithstanding Section 12-10-85, the Department of Revenue is authorized to deposit revenues from the Rural Infrastructure Fund in excess of \$12 million dollars to the Rural Infrastructure Fund under the Rural Infrastructure Authority. Any revenues in excess of \$17 million shall be deposited in the Rural Infrastructure Fund under the Department of Commerce, Coordinating Council.	Yes	Yes
109.4		State	Proviso	(SCDOR: SCBOS Funds) The Department of Revenue 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 Department of Revenue and the South Carolina Business One Stop program.	Yes	Yes
109.5		State	Proviso	(SCDOR: Across the Board Cut Exemption) Whenever the Executive Budget Office or General Assembly implements an across the board budget reduction, the funds appropriated to the Department of Revenue shall be exempt from any such mandated budget reduction.	Yes	Yes



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109.6		State	Proviso	<p>(SCDOR: Candidate Tax Return Programs) (A) From the funds appropriated in this act, the department 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. The department may only respond to an inquiry if the inquiry is made by a candidate or appointee concerning that candidate's or appointee's own income tax returns.</p> <p>(B) Unless a candidate or appointee requests otherwise, the department must post the results of all inquiries from candidates or appointees in a prominent place on its internet website. The information must be organized in the following manner: (1) the candidates name as it will appear on the ballot or the appointee's name as it appears on his income tax returns; (2) identify the years that the candidate or appointee was required to file income tax returns and identify the years, if any, that the candidate or appointee was not required to file income tax returns; (3) state whether the candidate or appointee filed income tax returns in each year that the candidate or appointee was required to file income tax returns; (4) state whether the candidate or appointee paid income taxes due each year that the candidate or appointee was required to file income tax returns; and (5) state whether the candidate or appointee had a judgment, lien, or other penalty levied against him for failure to pay income taxes when due, the year of the levy, and whether that judgment, lien, or other penalty has been satisfied. The department may not post a candidate's complete income tax return when fulfilling its obligations under this proviso.</p> <p>(C) (1) Participation in this program by a candidate or appointee is</p>	Yes	Yes
109.8		State	Proviso	<p>(SCDOR: Fraudulent Tax Return Program) The Department of Revenue 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. The department shall pay for the program from the savings realized by implementation.</p>	Yes	Yes

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109.9		State	Proviso	(SCDOR: Treasury Offset Program) The Department of Revenue is authorized to retain up to \$140,000 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.	Yes	Yes
109.10		State	Proviso	(SCDOR: May Events) Of the accommodation tax returned to Horry County or the municipalities therein, up to one third of the total allocation may be set aside and used for direct policing activities during events held in May within Horry County. By October thirty-first, the local government must inform the Department of Revenue the percentage of accommodation tax to withhold, not to exceed one third of the estimated yearly return, that will be dedicated to direct policing activities. These funds shall be sent by the Department of Revenue to the local governing entity upon request of the local entity. A report on the expenditure of these funds, which must include the amount and purpose for which the funds were expended shall be submitted by the county or municipalities to the Governor, the Chairman of Senate Finance Committee and the Chairman of House Ways and Means Committee no later than ninety days after the end of any event in which these funds are expended.	Yes	Yes
109.11		State	Proviso	(SCDOR: Educational Credit for Exceptional Needs Children) Effective July 1, 2016, this fund is governed by a five member board appointed by the State Legislature and Governor. The board and SCDOR Director will appoint an executive director. The board and executive director will be responsible for administering the fund and awarding scholarships. SCDOR will support the board and will administer donor tax credits. This fund replaces Scholarship Funding Organizations. SCDOR is required to complete to mandated reports regarding Exceptional SC.	Yes	Yes

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Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Does this law specify who (customer) the agency must or may serve? (Y/N)	Does the law specify a deliverable (product or service) the agency must or may provide? (Y/N)
117.34		State	Proviso	(GP: Debt Collection Reports) Each state agency shall provide to the Chairmen of the Senate Finance and House of Representatives Ways and Means Committees and the Inspector General a report detailing the amount of its outstanding debt and all methods it has used to collect that debt. This report is due by the last day of February for the previous calendar year. For purposes of this provision, outstanding debt means a sum remaining due and owed to a state agency by a nongovernmental entity for more than sixty calendar days.	Yes	Yes
117.74		State	Proviso	(GP: Fines and Fees Report) In order to promote accountability and transparency, each state agency must provide and release to the public via the agency's website, a report of all aggregate amounts of fines and fees that were charged and collected by that state agency in the prior fiscal year. The report shall include, but not be limited to: (1) the code section, regulation, or proviso that authorized the fines and fees to be charged, collected, or received; (2) the amount of the fine or fee; (3) the amount received by source; (4) the purpose for which the funds were expended by the agency; (5) the amount of funds transferred to the general fund, if applicable, and the authority by which the transfer took place; and (6) the amount of funds transferred to another entity, if applicable, and the authority by which the transfer took place, as well as the name of the entity to which the funds were transferred. The report must be posted online by September first. Additionally, the report must be delivered to the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee by September first. Funds appropriated to and/or authorized for use by each state agency shall be used to accomplish this directive.	Yes	Yes

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Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Does this law specify who (customer) the agency must or may serve? (Y/N)	Does the law specify a deliverable (product or service) the agency must or may provide? (Y/N)
117.83		State		<p>(GP: Bank Account Transparency and Accountability) Each state agency, except state institutions of higher learning, which has composite reservoir bank accounts or any other accounts containing public funds which are not included in the Comptroller General's South Carolina Enterprise Information System shall prepare a report for each account disclosing every transaction of the account in the prior fiscal year. The report shall be submitted to the State Fiscal Accountability Authority by October first of each fiscal year. The report shall include the name(s) and title(s) of each person authorized to sign checks or make withdrawals from each account, the name and title of each person responsible for reconciling each account, the beginning and year-end balance of funds in each account, and data related to both deposits and expenditures of each account. The report shall include, but not be limited to, the date, amount, and source of each deposit transaction and the date, name of the payee, the transaction amount, and a description of the goods or services purchased for each expenditure transaction. To facilitate review, the State Fiscal Accountability Authority shall prescribe a common format for the report which agencies must use. In order to promote accountability and transparency, a link to the report shall be posted on the Comptroller General's website as well as the agency's homepage.</p> <p>When the State Auditor conducts or contracts for an audit of a state agency, accounts of the agency subject to this proviso must be included as part of the review.</p> <p>If an agency determines that the release of the information required in this provision would be detrimental to the state or the agency, the agency may petition the State Fiscal Accountability Authority to grant the agency an exemption from the reporting requirements for the detrimental portion. The meeting to determine whether an exemption should be granted shall be closed. However, the exemption may only be granted upon a majority vote of the State Fiscal Accountability Authority in a public meeting.</p>	Yes	Yes

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Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Does this law specify who (customer) the agency must or may serve? (Y/N)	Does the law specify a deliverable (product or service) the agency must or may provide? (Y/N)
117.84		State		(GP: Websites) All agencies, departments, and institutions of state government shall be responsible for providing on its Internet website a link to the Internet website of any agency, other than the individual agency, department, or institution, that posts on its Internet website that agency, department, or institution's monthly state procurement card statements or monthly reports containing all or substantially all the same information contained in the monthly state procurement card statements. The link must be to the specific webpage or section on the website of the agency where the state procurement card information for the state agency, department, or institution can be found. The information posted may not contain the state procurement card number. Any information that is expressly prohibited from public disclosure by federal or state law or regulation must be redacted from any posting required by this section.	Yes	Yes
117.86		State	Proviso	(GP: Joint Children's Committee) For the current fiscal year, the Department of Revenue is directed to reduce the rate of interest paid on eligible refunds by one percentage point. Of the revenue resulting from this reduction, \$300,000 shall be transferred to the Senate for the Joint Citizens and Legislative Committee on Children to provide the report, research, and other operating expenses as directed in Section 63-1-50 of the 1976 Code. Funds transferred to the University of South Carolina for the Joint Citizens and Legislative Committee on Children shall be maintained in a separate and distinct account. A detailed report of all expenditures shall be made to the Executive Budget Office within thirty days of the close each fiscal quarter, and the Executive Budget Office shall distribute this information to the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee. The remaining revenue resulting from this reduction shall be transferred to the Department of Juvenile Justice to be used for mentoring or alternatives to incarceration programs. Unexpended funds authorized by this provision may be retained and carried forward by the Senate or the Department of Juvenile Justice, respectively, and used for the same purposes. The rate of reduction authorized in this provision shall be in addition to the reduction authorized in Proviso 93.7.	Yes	Yes

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Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Does this law specify who (customer) the agency must or may serve? (Y/N)	Does the law specify a deliverable (product or service) the agency must or may provide? (Y/N)
117.113		State	Proviso	(GP: Information Technology and Information Security Plans) (A) By August 1 of the current fiscal year, all state agencies must submit an information technology plan and an information security plan for Fiscal Year 2015-16 2016-17 to the Department of Administration.		
117.137		State	Proviso	(GP: Distribution Facility) The State Ports Authority shall be considered a distribution facility for the purpose of sales tax exemptions associated with the purchase of equipment and construction materials.	Yes	Yes
117.128		State	Proviso	(GP: Retail Facilities Revitalization Act Repeal Suspension) The repeal of Chapter 34 of Title 6 of the 1976 Code as specified in Act 285 of 2006 as to sites for which written notification of election of mode of credit has been provided to the Department of Revenue prior to July 1, 2016 and for which a building permit has been issued prior to July 1, 2016, is suspended for Fiscal Year 2017-18.	Yes	Yes
118.10		State	Proviso	(SR: Tax Deduction for Consumer Protection Services) (B) The deduction provided in (A) is only allowed for taxpayers that filed a return with the Department of Revenue for any taxable year after 1997 and before 2013, whether by paper or electronic transmission, or any person whose personally identifiable information was contained on the return of another eligible person, including minor dependents. (C) By March fifteenth of each year, the department shall issue a report to the Governor and the General Assembly detailing the number of taxpayers claiming the deduction allowed by this item in the most recent tax year for which there is an accurate figure, and the total monetary value of the deductions claimed pursuant to this item in that same year. (D) The department shall prescribe the necessary forms to claim the deduction allowed by this section. The department may require the taxpayer to provide proof of the actual costs and the taxpayer's eligibility.	Yes	Yes

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Customer Template

Divisions or Major Programs	Description	Service/Product Provided to Customers	Customer Segments	Specify only for the following Segments: (1) Industry: Name; (2) Professional Organization: Name; (3) Public: Demographics.
All Divisions and Program Areas	Individual Taxpayers	<p>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, estate, fiduciary, property, 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.</p>	General Public	<p>South Carolina Taxpayer Demographics:  <b>Population: Census Estimates July 1, 2016</b>                      4,961,119  <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%  <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%  <b>Gender: Census Estimates July 1, 2016</b>                      Female 51.5%                      Male 48.5%</p>
All Divisions and Program Areas	Business Taxpayers	<p>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 &amp; 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.</p>	General Public	Businesses operating in South Carolina

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Customer Template

Divisions or Major Programs	Description	Service/Product Provided to Customers	Customer Segments	<i>Specify only for the following Segments: (1) Industry: Name; (2) Professional Organization: Name; (3) Public: Demographics.</i>
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All Divisions and Program Areas	Tax Professionals	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
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All Divisions and Program Areas	Local Governments	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.	
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**Partner Template**

<b>Name of Partner Entity</b>	<b>Type of Partner Entity</b>	<b>Description of Partnership</b>	<b>Associated Objective(s)</b>
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.	All Goal 1, 2 and 3 Objectives
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.	All Goal 1, 2 and 3 Objectives
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.	All Goal 1, 2 and 3 Objectives
CSIdentity	Private Business Organization	SCDOR and CSID have partnered to provide taxpayer identity theft protection services.	All Goal 1, 2 and 3 Objectives
FAST Enterprises	Private Business Organization	SCDOR and Fast Enterprises have partnered to design and implement a new commercial off the shelf tax processing system.	All Goal 1, 2 and 3 Objectives
Federal Tax Administration (FTA)	Non-Governmental Organization	SCDOR partners with FTA to share important SC tax policies.	All Goal 1, 2 and 3 Objectives
Immedion	Private Business Organization	SCDOR and Immedion have partnered to establish a disaster recovery location for SCDOR operations in the event of a disaster.	All Goal 1, 2 and 3 Objectives
Internal Revenue Service	Federal Government	SCDOR's Taxpayer Education Division partners with LLR to design and implement curriculum for taxpayer workshops and seminars.	All Goal 1, 2 and 3 Objectives
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.	All Goal 1, 2 and 3 Objectives
Collection Agencies	Private Business Organization	SCDOR partnered with Collection Agencies to increase debt collections.	All Goal 1, 2 and 3 Objectives
SAS	Private Business Organization	SCDOR and SAS have partnered to enhance fraud detection operations.	All Goal 1, 2 and 3 Objectives
SourceCorp HOV	Private Business Organization	SCDOR and SourceCorp HOV have partnered in tax forms processing.	All Goal 1, 2 and 3 Objectives
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.	All Goal 1, 2 and 3 Objectives
South Carolina Commission on Higher Education (CHE)	State Government	SCDOR partners with CHE to administer the SC Tuition Tax Credit.	All Goal 1, 2 and 3 Objectives

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Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Objective(s)
South Carolina Comptroller General (CG)	State Government	SCDOR conducts daily financial transactions exchanges data with the CG to administer, collect and enforce South Carolina taxes and fees.	All Goal 1, 2 and 3 Objectives
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).	All Goal 1, 2 and 3 Objectives
South Carolina Coordinating Council for Economic Development	State Government	<ol style="list-style-type: none"> <li>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.</li> <li>2. SCDOR's Speaker Bureau partners with the Coordinating Council to design and implement training curriculum for Enterprise Program Job Development Training Seminars.</li> </ol>	All Goal 1, 2 and 3 Objectives

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Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Objective(s)
South Carolina Counties and Municipalities	Local Government	<ol style="list-style-type: none"><li>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.</li><li>2. SCDOR is responsible for reimbursing counties for homestead exemptions.</li><li>3. SCDOR is responsible for certification of appraisals on manufacturing and utility property to counties for assessment.</li><li>4. SCDOR is responsible for providing counties with the Vehicle Guide required to value personal vehicles.</li><li>5. SCDOR is mandated to provide continuing education to county auditors, treasurers, tax collectors and assessors.</li><li>6. SCDOR conducts sales ration study in all counties and reviews and approves the County Tax Equalization Program.</li></ol>	All Goal 1, 2 and 3 Objectives

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Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Objective(s)
South Carolina Department of Administration (DOA)	State Government	1. SCDOR has a Master Security Agreement with the Division of Information Security.  2. SCDOR partners with the South Carolina Enterprise Information System (SCEIS) to assist with electronic filing of Use Tax Returns.  3. SCDOR partners with the Executive Budget Office by providing quarterly budget monitoring of revenue and expenditures.	All Goal 1, 2 and 3 Objectives
South Carolina Department of Agriculture	State Government	SCDOR partners with the Department of Agriculture in order to administer the South Carolina Milk Tax Credit.	All Goal 1, 2 and 3 Objectives
South Carolina Department of Archives and History, State Historic Preservation Division	State Government	SCDOR partners with the Historic Preservation office to administer the certified historic structure tax credits.	All Goal 1, 2 and 3 Objectives
South Carolina Department of Commerce (DOC)	State Government	SCDOR is accountable for serving as a partnering agency with the Department of Commerce to service South Carolina businesses and to administer various economic development tax credits and incentives.	All Goal 1, 2 and 3 Objectives
South Carolina Department of Employment and Workforce (DEW)	State Government	1. SCDOR is accountable for serving as a partnering agency with DEW to service South Carolina businesses (South Carolina Business One Stop, SCBOS).  2. SCDOR and DEW share wage data for use in establishing tax filing requirements and levy sources for collection activities.  3. SCDOR's Taxpayer Education Division partners with DEW to design and implement curriculum for taxpayer workshops and seminars.	All Goal 1, 2 and 3 Objectives
South Carolina Department of Energy	State Government	SCDOR partners with the Department of Energy to administer alternative energy tax credits.	All Goal 1, 2 and 3 Objectives

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Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Objective(s)
South Carolina Department of Health and Environmental Control (DHEC)	State Government	1. SCDOR is accountable for serving as a partnering agency with DHEC to service South Carolina businesses (South Carolina Business One Stop, SCBOS)  2. SCDOR partners with DHEC to administer the South Carolina Dry Cleaner Surcharge.  3. SCDOR partners with the DHEC and DHHS to administer the Indigent Healthcare Hospital Tax.	All Goal 1, 2 and 3 Objectives
South Carolina Department of Motor Vehicles (DMV)	State Government	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.	All Goal 1, 2 and 3 Objectives
South Carolina Education Lottery Commission	State Government	SCDOR provides compliance certifications to the Education Lottery Commission for all taxpayers who have applied for a lottery license.	All Goal 1, 2 and 3 Objectives
South Carolina Forestry Commission	State Government	SCDOR partners with the Forestry Commission to administer the Forest Renewal Tax.	All Goal 1, 2 and 3 Objectives
South Carolina Health and Human Services (DHHS)	State Government	SCDOR partners with the DHEC and DHHS to administer the Indigent Healthcare Hospital Tax.	All Goal 1, 2 and 3 Objectives
South Carolina Labor, License and Regulation (LLR)	State Government	1. SCDOR's Taxpayer Education Division partners with LLR to design and implement curriculum for taxpayer workshops and seminars.  2. SCDOR partners with LLR to provide data for compliance programs.	All Goal 1, 2 and 3 Objectives

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Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Objective(s)
South Carolina Law Enforcement Division (SLED)	State Government	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.	All Goal 1, 2 and 3 Objectives
South Carolina Office of Regulatory Staff (ORS)	State Government	SCDOR partners with ORS by billing and collecting the Public Services Commission Utility Assessment on behalf of the ORS who is charged with representing the public interest of South Carolina in utility regulation.	All Goal 1, 2 and 3 Objectives
South Carolina Parks, Recreation and Tourism (PRT)	State Government	<ol style="list-style-type: none"><li>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.</li><li>2. SCDOR and PRT's Film Commission jointly administer motion picture tax credits and wage payroll and expenditure supplier rebates.</li></ol>	All Goal 1, 2 and 3 Objectives
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.	All Goal 1, 2 and 3 Objectives

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Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Objective(s)
South Carolina Revenue and Fiscal Affairs Office (RFA)	State Government	The SCDOR director represents the Department in an ex-officio capacity at meetings of the 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.	All Goal 1, 2 and 3 Objectives
South Carolina School Districts	Local Government	SCDOR is responsible for the computation for the Index of Taxpaying Ability used in the EFA Funding Formula.	All Goal 1, 2 and 3 Objectives
South Carolina Secretary of State (SOS)	State Government	<ol style="list-style-type: none"> <li>1. SCDOR is accountable for serving as a partnering agency with SOS to service South Carolina businesses (South Carolina Business One Stop, SCBOS).</li> <li>2. SCDOR conducts automatic transmission of filings for corporate dissolutions.</li> <li>3. SCDOR and SOS partner to administer various business related tax credits.</li> <li>4. SCDOR's Taxpayer Education Division partners with SOS to design and implement curriculum for taxpayer workshops and seminars.</li> </ol>	All Goal 1, 2 and 3 Objectives
South Carolina Technical Colleges	Higher Education Institute	SCDOR partners with the technical colleges to administer the Enterprise Zone Retraining Credit Program.	All Goal 1, 2 and 3 Objectives

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Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Objective(s)
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.	All Goal 1, 2 and 3 Objectives
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.	All Goal 1, 2 and 3 Objectives
Us Trade	Federal Government	SCDOR partners with the US Trade Representatives to advise on South Carolina tax incentives.	All Goal 1, 2 and 3 Objectives



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Report Template

Item	Report Name	Name of Entity Requesting the Report	Type of Entity	Reporting Frequency	Submission Date (MM/DD/YYYY)	Summary of Information Requested in the Report	Method to Access the Report
1	Accountability Report	South Carolina Department of Administration and SC House Legislative Oversight Committee	State	Annually	9/15	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.	Electronic Access: www.dor.sc.gov www.scstatehouse.gov www.admin.sc.gov
2	Agency Debt Collection Report	SC Senate Finance Chairman SC House Ways and Means Chairman SC Inspector General	State	Annually	2/28	The Agency is required to report the amount of its outstanding debt and all methods it has used to collect that debt.	Paper Copy
3	Angel Investor Tax Credit Report	SC House Ways and Means Committee SC Senate Finance Committee Governor	State	Annually	3/31	This report must detail the number of Angel Investor Tax Credit applications approved and the tax credits approved.	www.dor.sc.gov
4	Bank Account Transparency and Accountability	State Fiscal Accountability Authority	State	Annually	10/1	This report must 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).	www.cg.sc.gov
5	Cabinet Agency Hidden Earmark Report	South Carolina Executive Budget Office	State	Annually	11/1	Cabinet Agencies must report annually funds appropriated to SCDOR through a hidden earmark in the previous fiscal year.	Paper Copy
6	Cigarette Tax Stamp Program Report	SC Senate Finance Chairman SC House Ways and Means Chairman	State	Annually	Begins 3/15/2020	This report must detail the cost incurred by SCDOR associated with the operation of the Cigarette Tax Stamp Program.	Paper Copy
7	Consumer Protection Services Report	Governor General Assembly	State	Annually	3/15	This report must detail the number of taxpayers claiming the consumer protection deduction and the total monetary value of the deductions claimed in the most recent tax year	Paper Copy
8	Corporate Infrastructure Tax Credit Report	SC Senate Finance Chairman SC House Ways and Means Chairman SC Department of Commerce Secretary	State	Annually	3/1	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.	Paper Copy
9	Educational Credit for Exceptional Needs Children Report	SC House Ways and Means Committee SC Senate Finance Committee Governor	State	Annually	6/30	This report must detail the number and total amount of grants issued to eligible schools, the identity of the school and the amount of the grant, an explanation of any fees or revenues obtained from eligible schools, a copy of the audit of the fund's financial statements, and the criteria and eligibility requirements for scholarship awards.	Paper Copy

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Report Template

Item	Report Name	Name of Entity Requesting the Report	Type of Entity	Reporting Frequency	Submission Date (MM/DD/YYYY)	Summary of Information Requested in the Report	Method to Access the Report
10	Educational Credit for Exceptional Needs Children Study	General Assembly	State	Annually	1/15	This report must detail the measurable improvement of the program, the allocation of scholarship fund amount students with associated demographic and socio-	
11	Fines and Fees Report	SC House Ways and Means Committee Chairman SC Senate Finance Committee Chairman	State	Annually	9/1	This report must detail all aggregate amounts of fines and fees that were charged and collected by SCDOR in the prior fiscal year.	www.dor.sc.gov
12	House Legislative Oversight Annual Request for Information	SC House Legislative Oversight Committee	State	Annually	12/1	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.	www.scstatehouse.gov
13	Other Funds Report	Executive Budget Office	State	Annually	11/1	<p>SCDOR must provide the following:</p> <ol style="list-style-type: none"> <li>1. For each Other Fund revenue source, the enabling statute or proviso that authorizes its collection.</li> <li>2. The agency program or activity that is supported by funds generated from the revenue source.</li> <li>3. The statute or proviso that grants carry forward authority for funds generated from the revenue source.</li> <li>4. An explanation of how the revenue source is generated to include the entity or person(s) assessed the fee, fine, or charge.</li> <li>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.</li> <li>6. The actual expenditures paid from funds generated by the revenue source for the previous fiscal year.</li> <li>7. The revenue source's cash balance at the end of the previous fiscal year.</li> <li>8. An explanation of the need to carry a cash balance in excess of the actual expenditures for the previous fiscal year.</li> </ol>	Paper Copy
14	Three Year Information Technology Strategic Plan	Department of Administration's Division of Technology Operations (DTO)	State	Annually	10/1	Cabinet Agencies must develop a three-year strategic plan for information technology.	Paper Copy
15	Travel Report	SC Comptroller General	State	Annually	9/1	SCDOR is required to provide agency travel expenditures to the CG.	www.cg.sc.gov
16	Year-End Financial Statements for State CAFR	State Fiscal Accountability Authority	State	Annually	10/1	SCDOR is required to submit annual audited financial statements for inclusion in the State's Comprehensive Annual Financial Report (CAFR)	www.cg.sc.gov

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**External Review Template**

Item	Name of Entity Conducted External Review	Type of Entity	External Review Timeline (MM/DD/YYYY to MM/DD/YYYY)	Method to Access the External Review Report
1	Internal Revenue Service (IRS)	Federal	08/15/2016 to 09/19/2016	IRS Onsite Safeguard External Review Reports are owned by the IRS with the IRS retaining the right to distribute reports.
2	South Carolina Law Enforcement Division (SLED)	Federal	12/6/2016 to 05/28/2017	SLED, in conjunction with Criminal Justice Information Service's (CJIS) and the National Crime Information Center (NCIC), External Review Reports are owned by SLED with SLED retaining the right to distribute reports.
3	South Carolina Office of the State Auditor	State	05/30/2017 to 06/22/2017	Agreed Upon Procedures External Review Reports are published by the State Auditor's Office on their website. The Department's report can be found at: <a href="http://osa.sc.gov/Reports/stateengagements/Documents/YearEnded2016/R4416.pdf">http://osa.sc.gov/Reports/stateengagements/Documents/YearEnded2016/R4416.pdf</a>
4	South Carolina Office of the State Auditor	State	09/19/2016 to 09/22/2016	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 in the CAFR report, which can be found at: <a href="http://www.cg.sc.gov/publicationsandreports/Pages/CAFRFY20152016.aspx">http://www.cg.sc.gov/publicationsandreports/Pages/CAFRFY20152016.aspx</a>
5	CliftonLarsonAllen (Hired by the South Carolina Office of the State Auditor)	Outside Organization	06/5/2017 to 07/27/2017	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 in the CAFR report, which can be found at: <a href="http://www.cg.sc.gov/publicationsandreports/Pages/CAFRFY20152016.aspx">http://www.cg.sc.gov/publicationsandreports/Pages/CAFRFY20152016.aspx</a>
6	Division of State Human Resources, South Carolina Department of Administration	State	07/01/2015 to 12/31/2016	Human Resources Delegation External Review Reports are issued by the Division of State Human Resources to the Department.