

2021-2022 Annual Report

Henry McMaster
Governor

W. Hartley Powell
Director

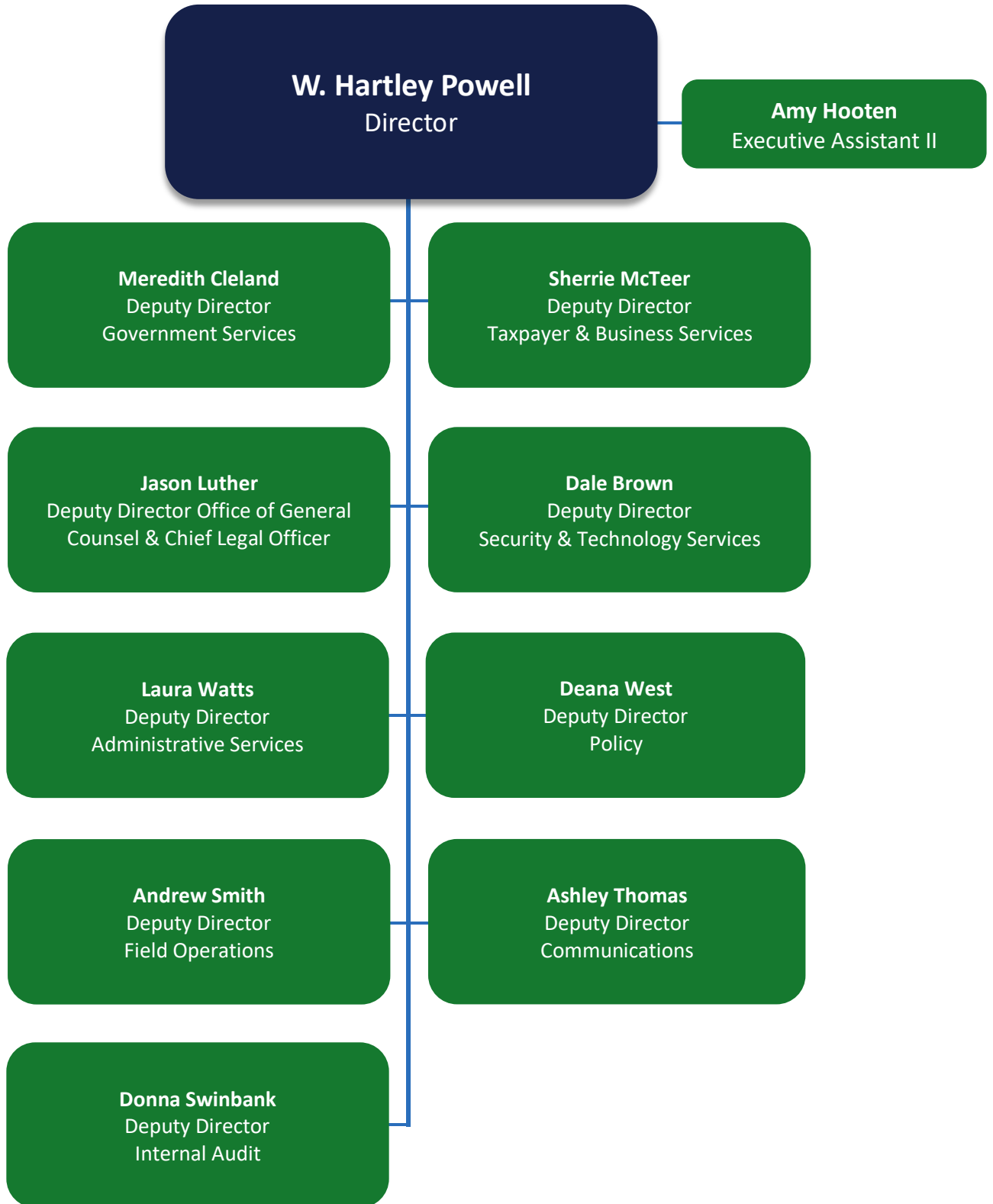


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1. AGENCY OVERVIEW

ORGANIZATIONAL STRUCTURE



STRATEGIC PLAN



MISSION




Our mission is to administer the revenue and regulatory laws of the State with integrity, effectiveness and fairness to all taxpayers, while maintaining the highest security and the protection of taxpayer information.

GOALS




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

VISION



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

CULTURE



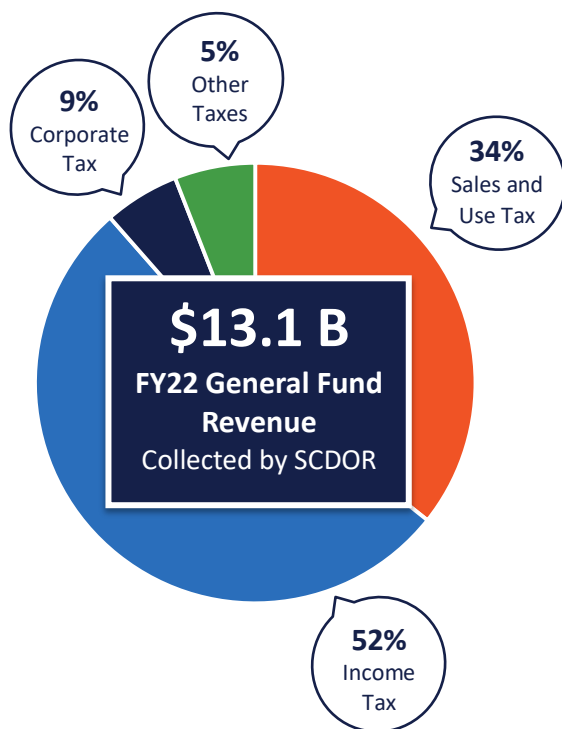
We strive to exemplify a culture that embodies:

- Excellence* demonstrated by focusing on proactive customer service.
- Open Communication* demonstrated through vibrant two-way communication with stakeholders.
- Functional Security* demonstrated through the protection of taxpayer information.
- Leadership* demonstrated by modeling integrity, ethical behavior, and the highest standards of conduct.
- Vision and Innovation* demonstrated by planning and problem solving.
- Ownership* of problems by taking responsibility for actions and performance.
- Accountability* demonstrated through performance metrics and evaluations.
- Collaboration* among teams for everyday process improvement.
- Empowering Employees* to make a positive difference by enhancing their skills and knowledge, as well as recognizing their contributions.
- Professionalism* demonstrated by competent, resourceful, accountable, and courteous employees.

SCDOR'S ROLE

Funding a Better State

The SCDOR strives to facilitate optimal tax and regulatory compliance to fund approximately 96% of the General Fund, which provides education, health and social wellness, safety and other critical services to South Carolina citizens.



SCDOR Non-General Fund Collections

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



SCDOR General Fund Collection Sources

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



TAXPAYER BILL OF RIGHTS

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

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

Taxpayer Advocate Contact Information

Taxpayer Advocate

South Carolina Department of Revenue

300A Outlet Pointe Boulevard

P.O. Box 125 Columbia, SC 29214

Phone: 803-898-5444

Fax: 803-898-5020

Email: TaxpayerAdvocate@dor.sc.gov

2. INDIVIDUAL INCOME TAX

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

For a comparison of state and federal personal income tax rates and brackets for Tax Year 2021, please see the following Tax Foundation publication: [Fiscal Fact No. 750: State Individual Income Tax Rates and Brackets for 2021](#)

Enacted Statute	1927 Title 12, Chapter 6
Distribution	State General Fund
Rate	3% to 7%

\$6,827,560,100
FY22 Collections

Note: The Tax Year 2021 collections represented in this section are the actual collections net of refunds for this tax type and include gross revenue allocated to Property Tax Relief Funds (PTRTF).

INDIVIDUAL INCOME TAX RETURNS BY COUNTY

Tax Year 2021

County	Number of Returns	Number of Dependents	State Taxable Income	State Income Tax Liability
ABBEVILLE	9,777	6,253	173,843,243	12,956,387
AIKEN	73,416	40,337	(1,761,654,732)	134,536,073
ALLENDALE	3,037	1,814	24,716,248	2,454,237
ANDERSON	89,565	53,619	2,612,277,874	182,442,229
BAMBERG	4,906	3,087	69,945,069	5,734,846
BARNWELL	7,764	5,098	133,365,360	10,118,385
BEAUFORT	84,377	35,997	4,576,802,133	307,463,513
BERKELEY	101,709	59,672	3,845,807,829	256,869,939
CALHOUN	6,193	3,422	139,138,738	11,010,321
CHARLESTON	186,542	85,537	11,817,585,179	831,021,111
CHEROKEE	23,256	14,261	426,575,308	28,458,594
CHESTER	13,687	8,516	245,274,714	15,370,888
CHESTERFIELD	17,544	10,999	295,580,394	18,925,115
CLARENDON	12,742	7,382	180,569,795	15,848,913
COLLETON	16,721	9,772	282,574,471	22,721,941
DARLINGTON	27,600	17,010	562,060,755	41,999,312
DILLON	11,730	8,493	141,861,407	11,055,507
DORCHESTER	71,378	43,144	2,240,888,872	148,813,699
EDGEFIELD	10,826	6,249	325,570,937	17,118,620
FAIRFIELD	9,533	4,980	201,640,703	14,004,835
FLORENCE	57,897	35,997	1,348,378,879	111,335,059
GEORGETOWN	29,521	13,238	969,599,423	71,968,331
GREENVILLE	235,673	132,653	7,394,065,374	683,837,014
GREENWOOD	28,073	16,962	612,716,064	47,586,738
HAMPTON	7,189	4,519	101,226,494	7,646,204
HORRY	171,142	70,750	4,120,211,325	304,719,092
JASPER	13,233	6,527	307,536,876	21,068,744
KERSHAW	29,256	17,632	757,361,600	52,405,542
LANCASTER	43,263	24,642	1,559,334,286	74,463,353
LAURENS	27,665	17,336	509,926,268	37,228,029
LEE	6,603	3,974	77,215,352	6,269,273
LEXINGTON	133,117	76,399	4,801,653,618	328,745,840
MARION	12,389	7,801	103,831,278	11,088,406
MARLBORO	9,877	6,219	108,045,690	7,661,902
MCCORMICK	3,917	1,426	91,809,325	5,803,969
NEWBERRY	16,640	9,545	356,316,816	26,490,603
OCONEE	33,648	16,734	1,183,182,241	79,995,133
ORANGEBURG	34,446	20,869	541,875,356	41,571,029
PICKENS	51,756	27,283	1,538,019,782	109,442,502
RICHLAND	173,011	96,674	5,816,416,083	401,939,377
SALUDA	7,600	4,406	154,786,836	11,464,967
SPARTANBURG	145,587	89,562	4,393,994,314	293,945,556
SUMTER	42,932	26,323	771,153,943	56,644,649
UNION	10,795	6,523	168,647,216	12,184,268
WILLIAMSBURG	11,716	7,232	123,787,119	11,969,607
YORK	123,415	76,667	5,733,510,889	266,252,934
OUT OF COUNTRY	2,595	554	63,968,980	4,138,234
OUT OF STATE	354,785	205,338	10,547,346,366	728,606,884
Total	2,600,044	1,449,427	80,790,342,090	5,905,397,704

INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY

Tax Year 2021

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	1,143,869	43.99	\$0	0.00
\$0.01-\$25	23,036	0.89	287,776	0.00
\$26-\$50	20,313	0.78	768,507	0.01
\$51-\$75	18,916	0.73	1,193,288	0.02
\$76-\$100	17,066	0.66	1,496,933	0.03
\$101-\$125	13,604	0.52	1,538,671	0.03
\$126-\$150	13,765	0.53	1,894,444	0.03
\$151-\$200	27,443	1.06	4,814,002	0.08
\$201-\$250	29,994	1.15	6,740,311	0.11
\$251-\$300	27,213	1.05	7,517,443	0.13
\$301-\$400	51,728	1.99	18,069,665	0.31
\$401-\$500	45,561	1.75	20,567,713	0.35
\$501-\$600	40,017	1.54	21,984,229	0.37
\$601-\$700	38,989	1.50	25,372,567	0.43
\$701-\$800	36,113	1.39	27,152,093	0.46
\$801-\$900	36,037	1.39	30,642,245	0.52
\$901-\$1,000	34,862	1.34	33,074,238	0.56
\$1,001-\$1,250	83,834	3.22	94,073,024	1.59
\$1,251-\$1,500	75,704	2.91	103,946,194	1.76
\$1,501-\$2,000	127,197	4.89	221,400,302	3.75
\$2,001-\$2,500	103,536	3.98	232,073,753	3.93
\$2,501-\$3,000	83,809	3.22	229,862,699	3.89
\$3,001-\$4,000	126,417	4.86	438,444,713	7.42
\$4,001-\$5,000	88,624	3.41	396,474,477	6.72
\$5,001-\$7,500	127,245	4.89	774,876,115	13.12
\$7,501-\$9,999	60,403	2.32	519,742,492	8.80
OVER \$10,000	104,749	4.03	2,691,389,810	45.58
Total	2,600,044	100.00	5,905,397,704	100.00

INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS

TAX YEAR 2021

State Taxable Income Class	Number of Returns	Number of Dependents	Total State Taxable Income	State Tax Amount	State Tax Credits	State Tax Liability
\$0	863,755	544,980	(19,310,871,752)	123,082,114	15,017,253	116,532,225
\$1-\$1,000	58,322	18,706	27,247,847	1,608,815	535,010	1,478,199
\$1,001-\$2,000	46,789	18,126	69,833,719	1,371,498	495,648	1,292,926
\$2,001-\$3,000	42,854	18,359	106,971,734	1,242,175	511,723	1,143,045
\$3,001-\$4,000	40,846	17,943	142,826,175	2,179,654	768,430	1,820,531
\$4,001-\$5,000	38,869	17,489	174,855,144	2,812,979	1,296,266	1,928,256
\$5,001-\$6,000	37,023	16,927	203,659,183	4,184,443	1,844,182	2,702,968
\$6,001-\$7,000	35,543	16,728	230,875,497	5,237,803	2,336,550	3,255,228
\$7,001-\$8,000	34,197	16,088	256,364,222	6,175,896	2,920,896	3,598,433
\$8,001-\$9,000	33,314	15,800	283,048,339	7,232,140	2,347,098	5,213,421
\$9,001-\$10,000	31,696	14,930	301,006,757	8,235,195	2,114,176	6,419,402
\$10,001-\$11,000	31,200	14,477	327,639,647	9,737,664	2,326,689	7,676,116
\$11,001-\$12,001	31,139	14,346	358,021,695	11,470,760	2,624,962	9,100,316
\$12,001-\$13,000	30,148	13,753	376,819,613	12,466,348	2,700,609	9,978,562
\$13,001-\$14,000	29,554	13,413	398,976,869	14,160,300	2,816,431	11,518,988
\$14,001-\$15,000	28,751	12,663	416,732,428	15,308,821	2,797,046	12,644,575
\$15,001-\$20,000	133,674	58,229	2,332,449,336	97,608,475	10,551,204	87,284,832
\$20,001-\$25,000	117,724	49,105	2,642,926,711	127,321,899	7,814,658	119,569,454
\$25,001-\$35,000	191,036	82,551	5,683,204,662	305,963,479	18,653,683	287,413,458
\$35,001-\$50,000	200,490	96,739	8,414,876,619	494,661,377	34,991,452	459,820,772
\$50,001-\$75,000	202,563	118,048	12,408,277,141	779,882,263	65,215,898	714,892,316
\$75,001-\$100,000	115,574	80,072	9,982,031,925	651,580,587	59,521,672	592,181,757
\$100,001-\$150,000	111,508	85,175	13,485,678,797	907,105,076	87,465,584	819,723,128
\$150,001-\$200,000	45,274	36,452	7,778,501,443	533,818,143	51,888,109	481,953,040
\$200,001-\$350,000	43,137	36,694	11,063,716,696	778,341,901	74,899,786	703,476,272
\$350,001-\$500,000	11,568	10,052	4,774,944,841	342,350,118	32,600,670	309,757,544
\$500,001-\$750,000	6,716	5,971	4,040,528,924	288,684,792	27,847,617	260,843,268
Over- \$750,000	6,780	5,611	13,819,197,878	993,431,099	121,258,149	872,178,672
Total	2,600,044	1,449,427	80,790,342,090	6,527,255,814	636,161,451	5,905,397,704

Note: Credits are non-refundable

INDIVIDUAL INCOME TAX RETURN STATISTICS

TAX YEAR 2021

All Returns Processed

Filing Status	Individual Income Tax Returns	Amended	Total
Single	1,188,821	6,082	1,194,903
Head of Household	372,442	2,244	374,686
Married, Filing Jointly	938,340	8,626	946,966
Married, Filing Separately	81,318	541	81,859
Widow/Widower	1,615	15	1,630
Total	2,582,536	17,508	2,600,044

Refund Returns

Return Type	Number of Refunds Issued	Total Amount Issued*	Average Refund Amount*
Individual Income Tax Return	1,953,613	\$2,028,221,918	\$1,038.19
Amended	18,225	\$24,770,216	\$1,359.13
Total	1,971,838	\$2,052,992,134	\$1,041.16

*Prior to Debt Match

Use Tax Collections Reported on SC1040

Number of Returns	9,276
Amount	\$884,927

INDIVIDUAL INCOME TAX CONTRIBUTIONS
TAX YEAR 2021

Type of Contribution	Number of Returns	Amount
Children's Trust	1,885	\$34,316.18
Donate Life South Carolina	1,096	\$19,232.36
Eldercare Trust	1,517	\$18,365.49
Endangered Wildlife	3,636	\$75,226.84
K-12 Public Education Program	1,930	\$63,744.89
SC Assoc. Habitat Affiliates	1,318	\$56,503.11
SC Conservative Bank	803	\$9,895.82
SC Dept. National Resources	1,931	\$34,503.23
SC Dept. of Archives and History	878	\$8,085.06
SC Financial Literary	653	\$5,696.00
SC Law Enforcement Assistance	1,627	\$37,203.52
SC Litter Control Enforcement	1,208	\$12,461.43
SC Military Family Relief	1,712	\$36,088.81
SC School Readiness	1,107	\$17,668.43
SC State Forests	1,966	\$28,142.08
SC State Parks	3,433	\$81,844.84
SC Veteran's Trust	2,101	\$40,686.14
War Between States Heritage	650	\$6,471.00
Total	29,451	\$586,135.23

INDIVIDUAL INCOME TAX CREDITS

TAX YEAR 2021

Credit Claimed	Total Number of Credits	Total Amount of Credits (\$)
Abandoned Buildings Revitalization Credit	304	14,220,041
Accelerated Small Business Jobs Credit	147	2,282,420
Agribusiness Credit	***	***
Anhydrous Ammonia Additive Credit*	49	126,971
Alternative Fuel Property Credit	12	114,326
Alternative Motor Vehicle Credit	118	128,752
Angel Investor Credit	202	4,813,679
Apprenticeship Credit	41	186,555
Brownfields Cleanup Credit	83	362,825
Capital Investment Credit	276	2,471,098
Certified Historical Residential Structure	57	1,801,999
Certified Historical Structure Credit	129	9,333,344
Child and Dependent Care Credit	129,433	27,688,504
Classroom Teacher Expenses Credit*	18,432	4,451,032
Clean Energy Credit	12	40,808
Commercials Credit	7	136,939
Community Development Credit	70	913,058
Credit for Shareholders of S Corporation Banks	112	627,064
Drip/Trickle Irrigation Systems Credit	56	45,983
Earned Income Tax Credit	150,318	140,507,698
Employer Child Care Program Credit	18	23,590
Energy Efficient Manufactured Home Credit	71	64,833
Ethanol or Biodiesel Production Credit	***	***
Exceptional Needs Children Education Credit	244	4,636,866
Excess Insurance Premium Credit	2,152	2,546,378
Family Independence Payments Credit	8	9,081
Fire Sprinkler System Credit	***	***
Health Insurance Pool Credit	31	59,112
Industry Partnership Fund Credit	203	4,350,729
Milk Credit*	101	1,526,852
Minority Business Credit	24	141,198
Motor Fuel Credit*	72,896	6,059,725
New Jobs Credit	549	24,861,765
Nursing Home Credit	165	78,173
Parental Refundable Credit*	442	4,403,044
Port Cargo Volume Increase Credit	***	***
Preceptor Credit	127	88,772
Premarital Preparation Course	23	1,899
Qualified Conservation Contribution Credit	201	5,392,648
Qualified Retirement Plan Contribution	130	163,385
Renewable Fuel Facility Credit	***	***

Research Expenses Credit	714	7,220,227
Residential Retrofit Credit	499	661,767
Retail Facilities Revitalization Credit	21	851,822
SC Housing Credit	8	408,468
SC Quality Forum Credit	***	***
Scenic Rivers Credit	***	***
Small Business Jobs Credit	97	1,085,571
Solar Energy or Small Hydropower System Credit	8,124	21,849,304
Solar Energy Property Credit	648	3,217,713
Taxes Paid To Another State	127,772	417,100,253
Textiles Rehabilitation Credit	191	15,679,428
Tuition Tax Credit*	3,920	5,508,570
Two Wage Earner Credit	386,674	72,124,621
Venison For Charity Credit	12	2,603
Venture Capital Investment Credit	7	28,818
Water Resources Credit	19	20,135
Prior Year Carryover	542	40,817,712

Note: Figures are based on unaudited returns. Number of returns are for income tax returns processed for Tax Year 2021. The total for each return may include carryovers from prior years. Income tax credits for pass-through entities are included in individual income tax credits. The total number of credits does not equal the total number of returns claiming credits because taxpayers may take multiple credits on a single return.

** Refundable Tax Credit*

**** Indicates too few taxpayers to report*

DEBT SETOFF COLLECTIONS

TAX YEAR 2021

Agency	Number of Returns	Amount
BEAUFORT COUNTY SCHOOL DISTRICT	24	7,180.90
CENTRAL PIEDMONT COMMUNITY COLLEGE	30	17,087.70
CHARLESTON SOUTHERN UNIVERSITY	11	4,423.83
CLEMSON UNIV PERKINS LOANS	15	9,148.52
CLEMSON UNIV STUDENT ACCOUNT	272	167,497.48
COLLEGE OF CHARLESTON PERKINS	***	***
COLLEGE OF CHARLESTON STUDENT	86	41,688.01
CONNECTOR 2000 ASSOCIATION INC	1,164	30,982.25
CONVERSE COLLEGE SETOFF STUDENT	101	47,747.45
ERNEST E KENNEDY CENTER INC THE	48	11,642.54
FLOR DAR TEC STUDENT	1,112	541,119.48
FLORENCE COUNTY	142	42,507.65
FORREST JUNIOR COLLEGE	153	85,153.78
FRANCIS MARION UNIVERSITY	375	155,237.17
GASTON COLLEGE	***	***
GREENVILLE COUNTY SCHOOL	25	8,724.36
GREENVILLE TECHNICAL EDUCATION CENTER	14	460.12
GREENVILLE WATER	1,885	278,807.54
GREENWOOD-EDGEFIELD-MCCORMICK-ABBEVILLE COMM ON ALCOHOL & DRUG ABUSE	***	***
HILTON HEAD NO 1 PUBLIC SERVICE DISTRICT	***	***
HORRY GEORGETOWN TECHNICAL COLLEGE	866	321,036.49
HOUSING & REDEVELOPMENT AUTHORITY OF MARLBORO	***	***
HOUSING AUTHORITY OF ANDERSON	62	23,827.81
HOUSING AUTHORITY OF CHARLESTON	302	108,010.86
HOUSING AUTHORITY OF CHERAW	17	3,152.91
HOUSING AUTHORITY OF FLORENCE	49	19,186.11
HOUSING AUTHORITY OF HARTSVILLE	30	11,372.20
HOUSING AUTHORITY OF MARION THE	71	17,433.21
HOUSING AUTHORITY OF WOODRUFF	***	***
INTERNAL REVENUE SERVICE	61	44,721.06
LAKE CITY HOUSING AUTHORITY	***	***
LANCASTER COUNTY NATURAL GAS AUTHORITY F	39	4,070.63
LANDER UNIVERSITY	281	136,252.31
LEXINGTON COUNTY	11	8,761.01
LEXINGTON COUNTY SCHOOL DISTRICT NO 1	51	6,254.78
MEDICAL UNIVERSITY OF SOUTH CAROLINA	38	22,929.42
MULLINS HOUSING AUTHORITY	17	6,584.32
MUNICIPAL ASSOCIATION OF SOUTH CAROLINA	10,583	2,915,832.71
NORTHEASTERN TECHNICAL COLLEGE	552	216,344.02
OFFICE OF THE ADJUTANT GENERAL	***	***
ORANGEBURG CALHOUN TECHNICAL COLLEGE	338	116,095.20

DEBT SETOFF COLLECTIONS

TAX YEAR 2021

Agency	Number of Returns	Amount
PICKENS COUNTY COMMISSION ON ALCOHOL & DRUG ABUSE	46	7,196.99
PIEDMONT TECHNICAL COLLEGE	771	228,026.93
PRESBYTERIAN COLLEGE	19	8,428.22
SC DEPARTMENT OF EDUCATION	***	***
SC DEPT OF DISABILITIES AND SPECIAL NEEDS	14	5,087.28
SC DEPT OF EMPLOYMENT AND WORKFORCE	17,854	8,494,792.66
SC DEPT OF EMPLOYMENT AND WORKFORCE INSURANCE	110	67,688.82
SC DEPT OF MENTAL HEALTH	3,440	1,434,212.19
SC DEPT OF MOTOR VEHICLE	281	40,900.18
SC DEPT OF NATURAL RESOURCES	***	***
SC DEPT OF PROBATION PAROLE AND PARDON	984	298,824.75
SC DEPT OF REVENUE ENTERPRISE	51,254	17,945,974.41
SCDOR DEBT	51,495	24,462,611.57
SC DEPT OF SOCIAL SERVICES - CHILD SUPPORT	9,804	5,055,061.81
SC DEPT OF SOCIAL SERVICES FOOD STAMPS	715	171,826.64
SC DEPT OF TRANSPORTATION	1,234	242,384.45
SC FORESTRY COMMISSION	***	***
SC HOUSE ETHICS COMMITTEE	11	13,333.00
SC PUBLIC EMPLOYEE BENEFIT AUTHORITY	53	37,891.86
SC REGIONAL HOUSING DEV	190	60,688.96
SC STATE HOUSING AUTHORITY	51	29,308.14
SOUTH CAROLINA ASSOCIATION OF COUNTIES	203,191	92,897,296.11
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	946	165,788.92
SOUTH CAROLINA STATE UNIVERSITY	215	110,214.49
SOUTHERN WESLEYAN UNIVERSITY	***	***
SPARTANBURG COMMUNITY COLLEGE	1,089	428,790.19
ST ANDREWS PUB SER DIST	***	***
STATE ETHICS COMMISSION	22	2,285.00
TRI COUNTY COMMISSION ON ALCOHOL AND DRUG ABUSE	***	***
TRI COUNTY TECHNICAL CTR	49	4,270.63
USC	813	422,632.04
USC BEAUFORT	100	43,441.42
USC PERKINS	168	117,174.86
USC UPSTATE	537	286,132.25
WILLIAMSBURG TECHNICAL COLLEGE	107	39,985.57
WINTHROP TEACHING FELLOW GEAR	15	11,358.00
WINTHROP UNIVERSITY	425	201,597.34
YORK TECHNICAL COLLEGE	475	164,663.54
TOTALS	365,354	158,953,229.75

***Indicates too few taxpayers to report

JOB DEVELOPMENT AND TRAINING CREDITS

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

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

<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">Enacted</td> <td style="padding: 5px;">1995</td> </tr> <tr> <td style="padding: 5px;">Statute</td> <td style="padding: 5px;">Title 12, Chapter 10</td> </tr> <tr> <td style="padding: 5px;">Rate</td> <td style="padding: 5px;">2% to 5% of Withholding</td> </tr> <tr> <td style="padding: 5px;">Distribution</td> <td style="padding: 5px;">Credit to Qualified Taxpayers</td> </tr> </table>	Enacted	1995	Statute	Title 12, Chapter 10	Rate	2% to 5% of Withholding	Distribution	Credit to Qualified Taxpayers	<h1 style="margin: 0;">\$70,916,974.93</h1> <p style="margin: 0;">FY22 Credit Dollars Claimed</p>
Enacted	1995								
Statute	Title 12, Chapter 10								
Rate	2% to 5% of Withholding								
Distribution	Credit to Qualified Taxpayers								

Withholding Period Ending	Job Development Credits (\$)	Job Retraining Credits (\$)	Total Credits Claimed (\$)
09/21	15,190,030	194,626	15,384,656
12/21	15,726,671	213,900	15,940,571
03/22	20,601,723	231,527	20,833,250
06/22	18,606,125	152,373	18,758,498
TOTAL	70,124,549	792,426	70,916,975

3. CORPORATE INCOME TAX

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

For a comparison of U.S. state corporate income tax rates and brackets, please see the following Tax Foundation publication: [State Corporate Income Tax Rates and Brackets for 2022](#)

Enacted	1927	\$1,129,375,124 FY22 Collections <i>Collections represented in this section includes gross revenue allocated to Property Tax Relief funds (PTRTF)</i>
Statute	12-6-530	
Rate	5%	
Distribution	State General Fund	

Note: The Fiscal Year 2022 collections represented in this section include gross revenue allocated to Property Tax Relief Funds (PTRTF).

CORPORATE LICENSE FEE

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

Enacted	1927	\$163,071,712 FY22 Collections
Statute	Title 12, Chapter 20	
Rate	\$1 for each \$1,000 of capital stock and paid in surplus plus \$15. (Minimum \$25)	
Distribution	State General Fund	

CORPORATE INCOME TAX CREDITS

FISCAL YEAR 2022

Credits Earned	Number of Returns	Amount
TC- Column A CF From Previous Year		1,931,140,159
TC-2 Socio/Econ Disadvantage Small Business	***	***
TC-3 Water Resources	***	***
TC-4 New Jobs*	438	125,041,680
TC-6 Infrastructure	***	***
TC-8 Corporate Headquarters	23	20,681,966
TC-11 Capital Investment	354	44,057,899
TC-12 Family Independence Payments	15	17,795
TC-14 Community Development	***	***
TC-17 Recycling Facility	***	***
TC-18 Research Expenses	819	82,444,573
TC-19 Gift of Land for Conservation	15	1,740,810
TC-20 Brownfields Cleanup	6	22,458
TC-21 Certified Historic Structure	9	348,000
TC-23 Textile Rehabilitation	9	278,761
TC-25 Motion Picture	***	***
TC-26 Venture Capital Investment	***	***
TC-30 Port Cargo Volume Increase	10	835,900
TC-31 Retail Facilities Revitalization	***	***
TC-36 Industry Partnership Fund	***	***
TC-37 Whole Effluent Toxicity Testing	***	***
TC-38 Solar Energy System	42	1,022,927
TC-41 Renewable Fuel Facility	***	***
TC-45 Apprenticeship	23	1,397,674
TC-50 Biomass Resource	***	***
TC-55 Abandoned Buildings Revitalization	6	449,339
TC-56 Angel Investor	***	***
TC-57 Exceptional Needs Children Education	***	***
TC-59 Alternative Fuel Property	***	***
TC-61 Agribusiness	***	***
Health Insurance Pool	***	***
Infrastructure §12-20-105	6	2,094,084
Total Credits Earned plus CF from Previous Year		2,239,062,765
Expired Credits		(2,401,057)
Credits Utilized		(83,777,315)
Total Credit Carryforward**		2,152,884,393

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

**Total credit carryforwards are for current returns that have claimed a credit for Fiscal Year 2021

*** Indicates too few taxpayers to report

Note: Figures are based on unaudited returns. Number of returns and amounts are for income tax returns processed during Fiscal Year 2021 regardless of the tax year. In some cases, returns for multiple tax years are processed during the fiscal year. The total for each return may include carryovers from prior years. Income tax credits for pass-through entities are included in the individual income tax credits. The total number of credits does not equal the total number of returns claiming credits because taxpayers may take multiple credits on a single return.

4. SALES AND USE TAX

Sales Tax:

Sales Tax is imposed on the sale of goods and certain services in South Carolina. The statewide Sales and Use Tax rate is six percent (6%). Counties may impose an additional one percent (1%) local Sales Tax if voters in that county approve the tax. Generally, all retail sales are subject to the Sales Tax.

Use Tax:

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

Enacted	1951
Statute	Title 12, Chapter 36
Rate	6%
Distribution	66.7% to General Fund 16.7% to Education Improvement Act 16.7% to Homestead Exemption

\$4,401,993,179

FY22 Collections

\$3,000 MAXIMUM TAXPAYER DISCOUNT
FISCAL YEAR 2022

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0 - \$500	61,505	\$5,780,05
\$500 - \$1,000	8,146	\$5,838,042
\$1,000 - \$1,500	4,080	\$4,996,841
\$1,500 - \$2,000	2,339	\$4,055,054
\$2,000 - \$2,500	1,559	\$3,486,750
\$2,500 - \$3,000	1,308	\$3,615,201
Over \$3,001*	5,456	\$16,910,409
Total	84,393	\$44,682,356

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

\$10,000 MAXIMUM TAXPAYER DISCOUNT
FISCAL YEAR 2022

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0 - \$500	0	\$0
\$500 - \$2,000	***	\$1,494
\$2,000 - \$2,500	0	0
\$4,000 - \$5,000	0	0
\$5,000 - \$6,000	0	0
\$6,000 - \$7,000	0	0
\$10,000 and over	***	\$10,000
Total	<5	\$11,494

***Indicates too few taxpayers to report

GROSS AND NET TAXABLE SALES BY COUNTY

FISCAL YEAR 2022

County	Sales Accounts	Gross Sales	Total Net Taxable Sales
Abbeville	389	\$320,852,994	\$99,948,301
Aiken	2,711	\$4,058,069,929	\$1,644,984,419
Allendale	120	\$340,531,700	\$20,714,834
Anderson	3,875	\$7,588,894,333	\$2,391,158,033
Bamberg	225	\$250,031,866	\$64,314,672
Barnwell	382	\$298,449,334	\$127,964,676
Beaufort	4,566	\$6,694,245,598	\$4,186,264,721
Berkeley	3,757	\$11,179,210,352	\$2,792,247,371
Calhoun	249	\$302,517,985	\$55,109,909
Charleston	11,910	\$20,742,295,448	\$10,877,163,273
Cherokee	974	\$2,038,781,100	\$491,987,313
Chester	589	\$1,079,069,106	\$172,773,763
Chesterfield	723	\$1,090,572,686	\$267,574,166
Clarendon	568	\$670,498,073	\$203,679,230
Colleton	780	\$3,725,753,549	\$388,966,807
Darlington	1,221	\$1,685,717,987	\$453,388,441
Dillon	533	\$1,038,461,385	\$227,693,582
Dorchester	2,767	\$4,393,096,377	\$1,373,695,399
Edgefield	358	\$588,569,329	\$92,984,809
Fairfield	308	\$1,389,310,517	\$97,064,492
Florence	3,153	\$8,176,640,205	\$2,328,048,302
Georgetown	1,598	\$2,024,819,472	\$1,005,968,544
Greenville	12,478	\$23,141,918,255	\$9,702,928,701
Greenwood	1,305	\$2,802,229,531	\$821,720,797
Hampton	309	\$714,236,657	\$95,878,496
Horry	8,577	\$15,552,237,272	\$8,825,506,300
Jasper	639	\$1,778,079,817	\$606,506,306
Kershaw	1,135	\$1,585,742,392	\$507,181,696
Lancaster	1,612	\$3,275,367,278	\$830,476,460
Laurens	1,043	\$2,081,186,372	\$394,403,923
Lee	277	\$629,666,718	\$73,272,064
Lexington	6,511	\$18,796,607,618	\$6,104,988,776
Marion	570	\$599,555,574	\$202,763,694
Marlboro	402	\$548,159,679	\$112,904,787
McCormick	132	\$56,483,090	\$25,524,795
Newberry	748	\$1,486,929,406	\$360,110,259
Oconee	1,398	\$2,826,186,743	\$888,034,687
Orangeburg	1,814	\$4,112,402,673	\$887,803,054
Pickens	2,118	\$3,128,494,191	\$1,369,982,976
Richland	8,783	\$13,780,783,906	\$5,575,932,211
Saluda	291	\$253,286,733	\$52,941,898
Spartanburg	6,602	\$14,670,705,979	\$4,302,743,221
Sumter	1,785	\$2,828,920,473	\$1,024,952,815
Union	440	\$692,839,895	\$170,451,766
Williamsburg	555	\$611,500,557	\$180,543,763
York	5,288	\$8,647,553,153	\$3,692,829,989
Out of State	29,676	\$100,494,604,105	\$33,246,310,673
Grand Total	136,244	\$304,772,067,394	\$109,420,389,160

GROSS SALES BY CITY AND COUNTY
FISCAL YEAR 2022

City and County	Gross Sales
ABBEVILLE	
Abbeville	\$118,158,037
Calhoun Falls	\$29,914,846
Donalds	\$3,608,464
Due West	\$13,762,996
Honea Path	\$2,599,534
Lowndesville	\$123,732
Unincorporated	\$147,396,801
Ware Shoals	\$5,288,585
Total	\$320,852,994

City and County	Gross Sales
AIKEN	
Aiken	\$1,905,437,192
Burnettown	\$1,792,135
Jackson	\$11,091,476
Monetta	\$3,445,514
New Ellenton	\$31,388,904
North Augusta	\$673,286,583
Perry	\$1,719,908
Salley	\$1,201,515
Unincorporated	\$1,399,810,212
Wagener	\$28,198,403
Windsor	\$698,087
Total	\$4,058,069,929

City and County	Gross Sales
ALLENDALE	
Allendale	\$264,266,437
Fairfax	\$13,392,299
Sycamore	\$716,215
Unincorporated	\$62,156,748
Total	\$340,531,700

City and County	Gross Sales
ANDERSON	
Anderson	\$2,363,627,223
Belton	\$103,377,198
Clemson	\$1,500
Easley	\$3,873,658
Honea Path	\$79,350,139
Iva	\$26,396,795
Pelzer	\$80,837,447
Pendleton	\$143,160,432
Starr	\$4,094,149
Unincorporated	\$4,712,307,884
West Pelzer	\$9,973,641
Williamston	\$61,894,268
Total	\$7,588,894,333

City and County	Gross Sales
BAMBERG	
Bamberg	\$95,194,306
Denmark	\$47,936,998
Ehrhardt	\$10,297,641
Olar	\$1,194,381
Unincorporated	\$95,408,540
Total	\$250,031,866

City and County	Gross Sales
BARNWELL	
Barnwell	\$201,048,338
Blackville	\$16,127,243
Elko	\$320,423
Hilda	\$1,592,700
Kline	\$136,479
Snelling	\$276,378
Unincorporated	\$23,220,635
Williston	\$55,727,139
Total	\$298,449,334

City and County	Gross Sales
BEAUFORT	
Beaufort	\$1,462,447,177
Bluffton	\$1,203,228,144
Hilton Head Island	\$2,292,682,920
Port Royal	\$107,888,485
Unincorporated	\$1,626,982,406
Yemassee	\$1,016,465
Total	\$6,694,245,598

City and County	Gross Sales
BERKELEY	
Bonneau	\$11,996,432
Charleston	\$628,995,780
Goose Creek	\$965,342,336
Hanahan	\$227,250,871
Jamestown	\$10,529,768
Moncks Corner	\$2,636,670,697
North Charleston	\$16,652,732
St Stephen	\$24,931,107
Summerville	\$1,661,175,429
Unincorporated	\$4,995,665,200
Total	\$11,179,210,352

City and County	Gross Sales
CALHOUN	
Cameron	\$20,934,093
St Matthews	\$79,094,537
Unincorporated	\$202,489,356
Total	\$302,517,985

City and County	Gross Sales
CHARLESTON	
Awendaw	\$44,698,071
Charleston	\$7,157,852,248
Folly Beach	\$154,480,339
Goose Creek	\$2,426,162
Hollywood	\$66,665,596
Isle of Palms	\$280,031,733
James Island	\$87,766,483
Kiawah Island	\$303,599,446
Lincolnton	\$2,465,520
McClellanville	\$19,960,573
Meggett	\$2,616,858
Mt Pleasant	\$3,113,922,412
North Charleston	\$7,760,781,608
Ravenel	\$162,380,308
Rockville	\$3,250,515
Seabrook Island	\$34,293,578
Sullivan's Island	\$47,296,767
Summerville	\$8,311,808
Unincorporated	\$1,489,495,424
Total	\$20,742,295,448

CHEROKEE	
Blacksburg	\$143,470,264
Chesnee	\$627,282
Gaffney	\$1,283,509,261
Unincorporated	\$611,174,293
Total	\$2,038,781,100

CHESTER	
Chester	\$357,324,217
Fort Lawn	\$10,174,112
Great Falls	\$18,747,878
Lowrys	\$973,857
Richburg	\$236,472,336
Unincorporated	\$455,376,705
Total	\$1,079,069,106

CHESTERFIELD	
Cheraw	\$621,350,326
Chesterfield	\$81,937,852
Jefferson	\$20,338,124
McBee	\$13,658,040
Mount Croghan	\$5,653,471
Pageland	\$190,619,322
Patrick	\$4,265,200
Ruby	\$927,084
Unincorporated	\$151,823,267
Total	\$1,090,572,686

City and County	Gross Sales
CLARENDON	
Manning	\$348,267,069
Paxville	\$1,852,818
Summerton	\$88,889,815
Turbeville	\$73,163,472
Unincorporated	\$158,324,899
Total	\$670,498,073

COLLETON	
Cottageville	\$16,302,236
Edisto Beach	\$81,818,579
Lodge	\$2,278,996
Smoaks	\$2,442,955
Unincorporated	\$3,106,472,130
Walterboro	\$514,139,303
Williams	\$2,299,350
Total	\$3,725,753,549

DARLINGTON	
Darlington	\$273,304,001
Hartsville	\$530,650,282
Lamar	\$21,706,980
Society Hill	\$12,635,619
Unincorporated	\$847,421,105
Total	\$1,685,717,987

DILLON	
Dillon	\$564,887,865
Lake View	\$15,175,305
Latta	\$122,703,428
Unincorporated	\$335,694,787
Total	\$1,038,461,385

DORCHESTER	
Harleyville	\$48,885,599
Lincolnton	\$505
North Charleston	\$805,207,748
Reevesville	\$22,346
Ridgeville	\$12,816,609
St George	\$185,819,020
Summerville	\$1,383,479,194
Unincorporated	\$1,956,865,355
Total	\$4,393,096,377

EDGEFIELD	
Edgefield	\$41,314,503
Johnston	\$17,013,426
North Augusta	\$18,561,397
Trenton	\$229,918,899
Unincorporated	\$281,761,104
Total	\$588,569,329

City and County	Gross Sales
FAIRFIELD	
Blythewood	\$6,714
Jenkinsville	\$73,795
Ridgeway	\$24,652,762
Unincorporated	\$404,312,958
Winnsboro	\$960,264,289
Total	\$1,389,310,517
FLORENCE	
Coward	\$14,696,313
Florence	\$3,902,441,107
Johnsonville	\$37,957,427
Lake City	\$1,614,399,775
Olanta	\$26,064,226
Pamplico	\$22,468,117
Quinby	\$10,999,446
Scranton	\$9,756,038
Timmonsville	\$42,273,729
Unincorporated	\$2,495,584,026
Total	\$8,176,640,205
GEORGETOWN	
Andrews	\$77,716,457
Georgetown	\$650,666,632
Pawleys Island	\$179,635,939
Unincorporated	\$1,116,800,444
Total	\$2,024,819,472
GREENVILLE	
City View	\$122,664
Fountain Inn	\$233,832,610
Greenville	\$9,163,749,446
Greer	\$823,043,588
Mauldin	\$1,026,986,836
Simpsonville	\$918,110,883
Travelers Rest	\$328,256,361
Unincorporated	\$10,647,815,866
Total	\$23,141,918,255
GREENWOOD	
Greenwood	\$1,153,303,107
Hodges	\$9,340,663
Ninety Six	\$13,197,182
Troy	\$2,861
Unincorporated	\$1,606,154,437
Ware Shoals	\$20,231,282
Total	\$2,802,229,531

City and County	Gross Sales
HAMPTON	
Brunson	\$3,689,660
Estill	\$48,439,517
Furman	\$9,922,517
Gifford	\$19,618
Hampton	\$119,563,394
Luray	\$44,851
Scotia	\$909,277
Unincorporated	\$402,385,948
Varnville	\$32,430,818
Yemassee	\$96,831,057
Total	\$714,236,657
HORRY	
Atlantic Beach	\$7,011,809
Aynor	\$90,570,541
Briarcliffe Acres	\$138,591
Conway	\$1,811,154,807
Loris	\$151,963,569
Myrtle Beach	\$4,045,291,276
North Myrtle Beach	\$1,514,064,175
Surfside Beach	\$278,114,603
Unincorporated	\$7,653,927,900
Total	\$15,552,237,272
JASPER	
Hardeeville	\$495,836,338
Ridgeland	\$287,644,129
Unincorporated	\$994,599,350
Total	\$1,778,079,817
KERSHAW	
Bethune	\$115,704,936
Camden	\$637,984,434
Elgin	\$140,996,343
Unincorporated	\$691,056,680
Total	\$1,585,742,392
LANCASTER	
Heath Springs	\$10,702,689
Kershaw	\$89,518,134
Lancaster	\$1,002,232,218
Van Wyck	\$2,195,149
Unincorporated	\$2,170,719,088
Total	\$3,275,367,278

City and County	Gross Sales
LAURENS	
Clinton	\$274,019,640
Cross Hill	\$1,867,446
Fountain Inn	\$387,289,376
Gray Court	\$248,845,939
Laurens	\$505,383,275
Unincorporated	\$659,970,965
Ware Shoals	\$432,073
Waterloo	\$3,377,658
Total	\$2,081,186,372
LEE	
Bishopville	\$418,338,793
Lynchburg	\$4,616,963
Unincorporated	\$206,710,962
Total	\$629,666,718
LEXINGTON	
Batesburg Leesville	\$405,171,848
Cayce	\$3,249,946,213
Chapin	\$194,208,493
Columbia	\$643,569,602
Gaston	\$488,412,124
Gilbert	\$46,194,386
Irmo	\$129,390,665
Lexington (Town)	\$2,903,031,824
Pelion	\$33,242,037
Pine Ridge	\$9,213,218
South Congaree	\$7,489,526
Springdale	\$74,262,135
Summit	\$229
Swansea	\$32,012,097
Unincorporated	\$8,481,134,535
West Columbia	\$2,099,328,686
Total	\$18,796,607,618
MARION	
Marion	\$233,417,723
Mullins	\$89,716,990
Nichols	\$24,396,238
Sellers	\$9,284
Unincorporated	\$252,015,340
Total	\$599,555,574
MARLBORO	
Bennettsville	\$218,786,124
Blenheim	\$8,317,725
Clio	\$11,783,673
McColl	\$20,672,189
Tatum	\$252,265
Unincorporated	\$288,347,704
Total	\$548,159,679

City and County	Gross Sales
MCCORMICK	
McCormick	\$37,447,913
Mt. Carmel	\$800
Parksville	\$290,849
Plum Branch	\$910,916
Unincorporated	\$17,832,613
Total	\$56,483,090
NEWBERRY	
Chappells	\$404,348
Little Mountain	\$5,955,899
Newberry	\$635,915,060
Peak	\$4,419,692
Pomaria	\$35,404
Prosperity	\$97,285,692
Silverstreet	\$2,291,841
Unincorporated	\$728,443,560
Whitmire	\$12,177,911
Total	\$1,486,929,406
OCONEE	
Salem	\$25,004,579
Seneca	\$825,243,682
Unincorporated	\$1,445,390,894
Walhalla	\$346,143,192
West Union	\$102,086,292
Westminister	\$82,318,102
Total	\$2,826,186,743
ORANGEBURG	
Bowman	\$82,402,055
Branchville	\$19,860,446
Cope	\$14,864,297
Cordova	\$2,014,738
Elloree	\$1,209,510,182
Eutawville	\$25,417,427
Holly Hill	\$69,845,229
Livingston	\$5,857
Neeses	\$3,783,438
North	\$21,222,775
Norway	\$22,903,846
Orangeburg	\$919,816,193
Rowesville	\$42,677,176
Santee	\$126,692,843
Springfield	\$4,478,913
Unincorporated	\$1,541,720,311
Vance	\$3,891,590
Woodford	\$1,295,357
Total	\$4,112,402,673

City and County	Gross Sales
PICKENS	
Central	\$119,953,140
Clemson	\$333,880,409
Easley	\$1,245,868,657
Liberty	\$110,310,179
Norris	\$2,781,378
Pickens	\$529,852,416
Six Mile	\$9,827,494
Unincorporated	\$776,020,518
Total	\$3,128,494,191

RICHLAND	
Arcadia Lakes	\$4,981,486
Blythewood	\$401,640,127
Cayce	\$4,626,185
Columbia	\$6,288,391,012
Eastover	\$4,781,270
Forest Acres	\$322,589,450
Irmo	\$576,556,495
Unincorporated	\$6,177,217,883
Total	\$13,780,783,906

SALUDA	
Batesburg Leesville	\$712,873
Monetta	\$36,635
Ridge Spring	\$16,034,513
Saluda	\$92,641,559
Unincorporated	\$143,842,854
Ward	\$18,300
Total	\$253,286,733

SPARTANBURG	
Campobello	\$39,796,989
Central Pacolet	\$4,769,388
Chesnee	\$94,273,302
Cowpens	\$64,270,387
Duncan	\$564,341,179
Greer	\$807,525,369
Inman	\$159,783,174
Landrum	\$89,092,023
Lyman	\$79,857,486
Pacolet	\$13,039,068
Reidville	\$2,909,728
Spartanburg	\$4,665,358,374
Unincorporated	\$7,963,317,897
Wellford	\$40,626,155
Woodruff	\$81,745,460
Total	\$14,670,705,979

City and County	Gross Sales
SUMTER	
Mayesville	\$1,065,325
Pinewood	\$2,055,663
Sumter	\$1,925,976,625
Unincorporated	\$899,822,860
Total	\$2,828,920,473

UNION	
Carlisle	\$2,844,559
Jonesville	\$7,533,255
Lockhart	\$12,125
Unincorporated	\$77,149,254
Union	\$605,300,703
Total	\$692,839,895

WILLIAMSBURG	
Andrews	\$15,461,368
Greeleyville	\$17,996,216
Hemingway	\$91,282,080
Kingstree	\$120,926,765
Lane	\$1,123,353
Stuckey	\$16,906,688
Unincorporated	\$347,804,086
Total	\$611,500,557

YORK	
Clover	\$234,264,951
Fort Mill	\$730,049,512
Hickory Grove	\$849,973
McConnells	\$12,853,052
Rock Hill	\$3,002,046,203
Sharon	\$5,060,825
Smyrna	\$359,891
Tega Cay	\$122,119,793
Unincorporated	\$3,300,499,690
York	\$1,239,449,261
Total	\$8,647,553,153

OUT OF STATE TOTAL **\$100,494,604,105**

STATE TOTAL **\$204,277,463,289**

STATE GRAND TOTAL **\$304,772,067,394**

**SALES TAX COLLECTIONS BY
NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM
FISCAL YEAR 2022**

NAICS	NAICS Classification	Number of Returns	Gross Sales	Total Net Taxable
11	Agriculture, Forestry, Fishing and Hunting	1,448	\$155,243,861	\$52,828,721
21	Mining	451	\$117,185,004	\$30,281,868
22	Utilities	1,362	\$7,217,729,125	\$1,649,585,477
23	Construction	8,284	\$1,996,222,274	\$582,505,775
31 - 33	Manufacturing	19,707	\$24,767,727,582	\$1,815,492,751
42	Wholesale Trade	16,484	\$11,358,827,533	\$3,084,146,391
44 - 45	Retail Trade	423,690	\$123,366,077,563	\$49,168,784,606
48 - 49	Transportation and Warehousing	1,211	\$436,166,235	\$127,815,952
51	Information	36,369	\$28,012,208,698	\$10,190,085,953
52	Finance and Insurance	578	\$34,179,588	\$27,609,477
53	Real Estate Rental and Leasing	11,171	\$2,231,368,623	\$1,582,929,941
54	Professional, Scientific, and Technical Services	12,043	\$1,225,499,441	\$303,753,969
55	Management of Companies and Enterprises	110	\$1,553,064	\$970,001
56	Admin. Support/ Waste Management/Remediation	7,040	\$2,829,069,544	\$832,939,749
61	Educational Services	1,503	\$24,166,583	\$14,531,465
62	Health Care and Social Assistance	11,931	\$3,477,923,211	\$708,842,111
71	Arts, Entertainment, and Recreation	14,497	\$1,812,321,261	\$1,149,903,592
72	Accommodation and Food Services	161,569	\$16,457,460,877	\$15,047,878,189
81	Other Services (except Public Administration)	50,839	\$3,557,365,268	\$1,779,230,250
92	Public Administration	449	\$42,464,499	\$27,273,523
	Invalid NAICS	143,008	\$75,651,307,560	\$21,242,999,396
	TOTAL	923,744	\$304,772,067,394	\$109,420,389,160

**LOCAL SALES TAX ALLOCATIONS
BY COUNTY/ MUNICIPALITY
FISCAL YEAR 2022**

Local Option Sales Tax	
Abbeville	\$2,417,517
Allendale	\$628,898
Bamberg	\$1,326,375
Barnwell	\$2,520,377
Berkeley	\$48,189,105
Calhoun	\$1,713,256
Charleston	\$159,550,735
Cherokee	\$9,081,959
Chester	\$4,225,882
Chesterfield	\$5,300,545
Clarendon	\$4,294,979
Colleton	\$6,984,311
Darlington	\$9,309,828
Dillon	\$4,328,049
Edgefield	\$2,597,420
Fairfield	\$2,474,275
Florence	\$32,650,825
Hampton	\$2,206,151
Jasper	\$7,700,710
Kershaw	\$10,946,918
Lancaster	\$17,142,446
Laurens	\$7,816,095
Lee	\$1,410,056
Marion	\$3,527,083
Marlboro	\$2,345,142
McCormick	\$1,026,565
Pickens	\$22,891,570
Richland	\$88,116,675
Saluda	\$1,552,810
Sumter	\$17,008,269
Union	\$3,189,747
Williamsburg	\$3,075,247
Total:	\$487,549,820

Transportation Tax	
Beaufort	\$39,568,024
Berkeley	\$48,479,923
Charleston	\$161,279,314
Dorchester	\$28,219,592
Jasper	\$7,830,209
Richland	\$88,175,712
Total:	\$373,552,774

Tourism Development Tax	
Myrtle Beach	\$41,857,714

Capital Projects Sales Tax	
Aiken	\$27,101,600
Allendale	\$607,909
Bamberg	\$1,148,538
Barnwell	\$2,168,916
Calhoun	\$1,640,798
Chester	\$3,954,921
Colleton	\$6,061,377
Edgefield	\$2,393,065
Florence	\$29,920,196
Georgetown	\$8,393
Greenwood	\$11,979,228
Hampton	\$34,993
Horry	\$118,383,913
Lancaster	\$15,251,633
Laurens	\$6,494,257
Lee	\$1,254,018
Marion	\$3,029,110
McCormick	\$929,728
Newberry	\$5,562,700
Orangeburg	\$12,559,020
Saluda	\$1,419,461
Spartanburg	\$62,976,328
Sumter	\$15,226,390
Williamsburg	\$2,797,462
York	\$52,132,957
Total:	\$385,036,911

Education Capital Improvement Tax	
Aiken	\$27,021,886
Anderson	\$34,799,339
Charleston	\$148,471,891
Cherokee	\$8,205,584
Darlington	\$8,040,054
Horry	\$116,759,400
Kershaw	\$9,538,613
Total:	\$352,836,768

School District Tax	
Chesterfield	\$4,584,086
Clarendon	\$4,288,138
Dillon	\$3,773,458
Jasper	\$7,159,503
Lexington	\$63,739,747
Marlboro	\$2,009,730
Total:	\$85,554,661

5. LOCAL SALES AND USE TAX

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

CAPITAL PROJECTS TAX

Twenty-three counties in South Carolina impose an additional 1% Capital Projects Tax.

Enacted	1994	\$385,036,911 FY22 Collections
Statute	4-10-310	
Rate	1%	
Distribution	100% minus SCDOR Administrative Cost to County Treasurer	

EDUCATION CAPITAL IMPROVEMENT TAX

Seven counties in South Carolina impose a 1% Education Capital Improvement Tax (ECI).

Enacted	2009	\$352,836,768 FY22 Collections
Statute	4-10-410	
Rate	1%	
Distribution	100% minus SCDOR Administrative Cost to County Treasurer	

LOCAL OPTION SALES AND USE TAX

Thirty-two counties in South Carolina impose a 1% Local Option Sales and Use Tax.

Enacted	1991	\$487,549,820 FY22 Collections
Statute	4-10-10	
Rate	1%	
Distribution	71% Property Tax Rollback 29% Counties/Municipalities	

SCHOOL DISTRICT TAX

Six counties in South Carolina impose a 1% School District Tax. The General Assembly has authorized certain school districts to impose a Sales and Use Tax within the county following a referendum.

Enacted	1997
Rate	1%
Distribution	100% minus SCDOR Administrative Cost to County Treasurer

\$85,554,661
FY22 Collections

TOURISM DEVELOPMENT TAX

One city in South Carolina imposes a 1% tourism development tax. The tax may only be imposed by a municipality located in a county where revenue from the state accommodations tax is at least \$14 million in a fiscal year.

Enacted	2009
Statute	4-10-910
Rate	1%
Distribution	100% minus SCDOR Administrative Cost to City

\$41,857,714
FY22 Collections

TRANSPORTATION TAX

Six counties in South Carolina impose up to a 1% transportation tax.

Enacted	1995
Statute	4-37-30
Rate	Up to 1%
Distribution	100% minus SCDOR Administrative Cost to County Treasurer

\$373,552,774
FY22 Collections

6. ACCOMMODATIONS TAX

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

Enacted Statute	1984 §12-36-920	<h1 style="margin: 0;">\$109,772,793</h1> <p style="margin: 0;">FY22 Collections</p>
Rate	2%	
Distribution	Local Governments	

COLLECTIONS BY COUNTY – FY22			
County	Tax Collected	County	Tax Collected
Abbeville	\$32,246	Greenwood	\$290,261
Aiken	\$912,296	Hampton	\$25,033
Allendale	\$5,637	Horry	\$32,275,481
Anderson	\$936,618	Jasper	\$592,929
Bamberg	\$9,657	Kershaw	\$243,343
Barnwell	\$28,315	Lancaster	\$116,328
Beaufort	\$18,706,231	Laurens	\$181,390
Berkeley	\$1,494,792	Lee	\$22,555
Calhoun	\$1,692	Lexington	\$1,545,504
Charleston	\$29,193,493	Marion	\$35,534
Cherokee	\$198,423	Marlboro	\$26,122
Chester	\$132,127	McCormick	\$54,368
Chesterfield	\$77,271	Newberry	\$201,873
Clarendon	\$230,572	Oconee	\$714,925
Colleton	\$1,225,140	Orangeburg	\$975,725
Darlington	\$143,732	Pickens	\$747,964
Dillon	\$184,873	Richland	\$3,914,923
Dorchester	\$251,148	Saluda	\$29,802
Edgefield	\$32,170	Spartanburg	\$1,511,577
Fairfield	\$63,426	Sumter	\$533,080
Florence	\$1,720,211	Union	\$42,410
Georgetown	\$3,140,275	Williamsburg	\$24,326
Greenville	\$5,292,821	York	\$1,654,174
		Total	\$109,772,793

7. ADMISSIONS TAX

Admissions Tax must be collected by all places of amusement when an admission price has been charged. If you operate a place of amusement, you must obtain an Admissions Tax License. There is no charge for the license. You may also be required to obtain a Retail License.

Enacted Statute	1923 §12-21-2420 to §12-21-6540 §12-62-60	<h1 style="margin: 0;">\$53,914,812</h1> <p style="margin: 0;">FY22 Collections</p>
Rate	5%	
Distribution	Commercial Fisheries Division Tourism Infrastructure Development Fund Local Governments SC PRT General Fund	

ADMISSIONS COLLECTIONS BY COUNTY – FY22			
County	Tax Collected	County	Tax Collected
Abbeville	\$5,762	Greenwood	\$326,362
Aiken	\$1,224,257	Hampton	\$86
Allendale	\$0	Horry	\$13,843,493
Anderson	\$626,124	Jasper	\$103,623
Bamberg	\$5,055	Kershaw	\$42,655
Barnwell	\$8,152	Lancaster	\$249,966
Beaufort	\$5,739,497	Laurens	\$114,140
Berkeley	\$1,673,415	Lee	\$38,267
Calhoun	\$9,755	Lexington	\$902,931
Charleston	\$9,434,515	Marion	\$11,678
Cherokee	\$133,014	Marlboro	\$10,007
Chester	\$65,189	McCormick	\$80,641
Chesterfield	\$38,485	Newberry	\$23,443
Clarendon	\$39,302	Oconee	\$349,060
Colleton	\$162,973	Orangeburg	\$195,876
Darlington	\$167,193	Pickens	\$2,315,453
Dillon	\$23,178	Richland	\$4,054,567
Dorchester	\$607,514	Saluda	\$11,167
Edgefield	\$27,178	Spartanburg	\$751,867
Fairfield	\$90,478	Sumter	\$134,335
Florence	\$370,377	Union	\$1,301
Georgetown	\$973,616	Williamsburg	\$19,506
Greenville	\$4,826,805	York	\$2,669,386
		Unallocated Total	\$1,413,168
		Total	\$53,914,812

ADMISSIONS COLLECTIONS BY EVENT TYPE – FY22

Type of Admission	Number of Returns	Tax Collected
Archery	122	\$62,766
Amusement Parks	331	\$4,504,528
Amusement Rides	230	\$1,856,644
Athletic Events	447	\$4,317,649
Auto Racing, Motorcycle	155	\$202,988
Bands	189	\$153,349
Bowling	538	\$1,540,466
Carnival	25	\$55,687
Dances	178	\$1,475,161
Driving Range, Tennis	309	\$1,616,364
Fishing Pier	59	\$38,812
Gardens	79	\$2,085,649
Golf	3,077	\$17,801,428
Gyms, Spas, Body Bldg. & Fitness	130	\$341,771
Horse Racing, Shows & Rides	20	\$24,354
Itinerant Shows	59	\$264,209
Miniature Golf Course	351	\$1,074,852
Miniature Raceway (*Go-Karts)	59	\$369,812
Miscellaneous	2,682	\$7,347,031
Night Clubs	767	\$661,632
Promoter	221	\$3,250,335
Skating	305	\$320,584
Sight Seeing Attractions	141	\$593,882
Swimming	174	\$386,210
Theaters	697	\$2,966,354
Trampolines	107	\$602,293
Total	11,452	\$53,914,812

8. PROPERTY TAX

AIRLINE PROPERTY TAX

All airline companies operating in the State shall make an annual property tax return on or before April 15 in each year for the preceding calendar or fiscal year of their flight equipment to the SCDOR. Each type and model of flight equipment shall be separately returned, valued and apportioned.

Enacted	1976	\$4,623,007 FY22 Collections
Statute	§12-37-2410 - §12-37-2490, §55-5-280	
Rate	Average statewide millage	
Distribution	State General Fund State Aviation Fund	

BUSINESS PERSONAL PROPERTY TAX

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

Enacted	1962	Collected by Local Governments
Statute	§12-37-710	
Rate	Local Millage	
Distribution	Local Governments	

PRIVATE CARLINE PROPERTY TAX

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

Enacted	1976	\$6,878,649 FY22 Collections
Statute	§12-37-2110 to §12-37-2190	
Rate	Average statewide millage	
Distribution	State General Fund	

ASSESSED PROPERTY BY SCHOOL DISTRICT BASED ON 2021 VALUES

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
ABBEVILLE	\$44,701,173	\$10,805,265	\$1,426,060	\$4,053,400	\$8,607,599	\$1,545,894	\$1,952,403	\$73,091,794
AIKEN	\$578,319,068	\$103,071,414	\$46,726,584	\$49,863,540	\$68,772,095	\$28,207,150	\$3,282,942	\$878,242,793
ALLEDALE	\$9,231,150	\$2,064,971	\$1,861,731	\$7,172,110	\$5,514,865	\$567,323	\$34,508	\$26,446,658
ANDERSON 1	\$185,344,657	\$37,600,477	\$32,886,800	\$6,868,254	\$20,067,460	\$6,910,012	\$301,920	\$289,979,581
ANDERSON 2	\$44,035,590	\$10,640,549	\$968,700	\$3,313,456	\$12,073,563	\$1,085,256	\$96,688	\$72,213,803
ANDERSON 3	\$27,316,490	\$6,785,346	\$12,648,210	\$4,593,563	\$9,064,390	\$939,110	\$64,594	\$61,411,703
ANDERSON 4	\$97,960,900	\$16,989,762	\$11,994,010	\$2,637,566	\$7,423,517	\$2,261,039	\$174,825	\$139,441,619
ANDERSON 5	\$274,331,910	\$46,829,495	\$24,794,380	\$8,405,261	\$23,137,808	\$9,559,870	\$515,500	\$387,574,224
BAMBERG 1	\$11,406,020	\$2,698,184	\$108,800	\$1,141,570	\$2,565,600	\$578,600	\$581,280	\$19,080,054
BAMBERG 2	\$7,050,081	\$1,607,858	\$0	\$607,400	\$3,787,286	\$183,790	\$420,050	\$13,656,465
BARNWELL 19	\$5,926,320	\$1,864,283	\$445,018	\$334,250	\$2,333,919	\$141,422	\$272,753	\$11,317,965
BARNWELL 29	\$7,790,690	\$2,114,649	\$163,938	\$3,905,140	\$1,347,824	\$327,135	\$367,133	\$16,016,509
BARNWELL 45	\$20,471,580	\$5,163,317	\$3,199,942	\$106,580	\$4,778,608	\$1,894,884	\$788,680	\$36,403,591
BEAUFORT	\$1,916,321,610	\$163,196,170	\$9,494,595	\$2,372,510	\$61,176,020	\$30,158,660	\$950,569	\$2,183,670,134
BERKELEY	\$1,030,309,440	\$151,128,986	\$209,759,431	\$20,662,472	\$82,295,500	\$28,779,150	\$7,704,095	\$1,530,639,074
CALHOUN	\$34,910,610	\$10,199,576	\$24,088,778	\$10,139,275	\$8,871,877	\$1,633,390	\$1,627,600	\$91,471,106
CHARLESTON	\$4,040,618,413	\$352,254,426	\$139,931,200	\$23,356,757	\$134,227,360	\$94,853,250	\$7,665,709	\$4,792,907,115
CHEROKEE	\$110,880,850	\$23,681,266	\$29,956,831	\$28,722,120	\$26,345,600	\$8,358,150	\$2,336,261	\$230,281,078
CHESTER	\$65,463,952	\$13,571,032	\$11,230,044	\$20,062,230	\$19,983,019	\$4,221,840	\$1,648,637	\$136,180,754
CHESTERFIELD	\$72,585,760	\$18,385,894	\$18,758,419	\$15,415,729	\$14,294,181	\$4,923,360	\$6,404,660	\$150,768,003
CLARENDON 1	\$2,092,850	\$2,674,126	\$311,321	\$119,496	\$167,380	\$457,290	\$487,450	\$6,309,913
CLARENDON 2	\$43,041,450	\$9,699,024	\$1,018,555	\$505,507	\$4,400,018	\$1,793,245	\$872,994	\$61,330,793
CLARENDON 3	\$1,401,990	\$1,354,297	\$88,886	\$34,140	\$71,370	\$528,420	\$257,596	\$3,736,699
CLARENDON 4	\$32,444,890	\$3,113,716	\$30,834	\$0	\$3,737,826	\$380,680	\$88,813	\$39,796,759
COLLETON	\$153,914,760	\$21,948,102	\$1,285,888	\$4,377,310	\$16,561,590	\$4,690,300	\$0	\$202,777,950
DARLINGTON	\$118,472,170	\$32,504,767	\$24,852,833	\$17,711,680	\$102,067,670	\$5,507,300	\$0	\$301,116,420
DILLON 3	\$10,542,230	\$3,098,308	\$1,948,198	\$1,846,570	\$2,789,431	\$1,111,133	\$375,244	\$21,711,114
DILLON 4	\$35,009,600	\$8,764,366	\$1,010,339	\$3,868,750	\$7,292,941	\$2,119,108	\$1,551,196	\$59,616,300
DORCHESTER 2	\$531,634,450	\$78,036,229	\$18,719,885	\$8,835,410	\$23,052,630	\$11,032,330	\$2,559,100	\$673,870,034
DORCHESTER 4	\$41,331,550	\$8,632,985	\$7,015,461	\$13,201,430	\$14,474,160	\$2,713,590	\$293,707	\$87,662,883
EDGEFIELD	\$59,307,986	\$15,577,260	\$1,495,810	\$5,007,470	\$10,389,740	\$2,313,140	\$1,856,050	\$95,947,456
FAIRFIELD	\$52,561,924	\$10,416,259	\$87,518	\$5,847,410	\$90,672,225	\$2,452,560	\$1,811,007	\$163,848,903
FLORENCE 1	\$300,433,742	\$57,075,341	\$59,672,435	\$23,193,995	\$26,604,706	\$14,412,865	\$4,210,626	\$485,603,710
FLORENCE 2	\$9,448,875	\$2,830,106	\$719,752	\$260,695	\$2,920,160	\$177,270	\$144,229	\$16,501,087
FLORENCE 3	\$29,656,368	\$8,316,483	\$3,667,497	\$9,099,073	\$4,544,143	\$1,827,419	\$407,244	\$57,518,227
FLORENCE 4	\$10,270,260	\$3,282,088	\$10,281,517	\$894,589	\$1,626,730	\$1,256,412	\$190,323	\$27,801,919
FLORENCE 5	\$8,615,937	\$2,855,312	\$172,921	\$763,956	\$1,109,823	\$420,865	\$112,134	\$14,050,948
GEORGETOWN	\$503,698,823	\$61,043,774	\$18,420,295	\$22,810,820	\$11,827,960	\$8,243,940	\$3,874,280	\$629,919,892
GREENVILLE	\$2,293,690,932	\$335,668,716	\$210,900,701	\$75,455,538	\$114,719,401	\$111,043,870	\$14,183,218	\$3,155,662,376
GREENWOOD 50	\$131,760,453	\$23,755,758	\$39,372,055	\$9,233,703	\$15,715,498	\$8,854,206	\$641,407	\$229,333,080
GREENWOOD 51	\$8,675,396	\$2,624,759	\$878,248	\$1,207,361	\$2,025,670	\$285,010	\$194,501	\$15,890,945
GREENWOOD 52	\$8,584,044	\$4,999,460	\$44,361,870	\$4,201,097	\$3,429,655	\$1,769,560	\$438,987	\$67,784,673
HAMPTON	\$31,343,970	\$7,014,095	\$2,430,431	\$2,539,050	\$10,475,430	\$2,741,280	\$1,074,536	\$57,618,792
HORRY	\$2,354,094,684	\$331,315,453	\$52,106,303	\$13,759,175	\$48,878,270	\$54,563,769	\$11,971,585	\$2,866,689,239
JASPER	\$117,335,040	\$22,741,836	\$17,216,431	\$2,919,490	\$21,380,538	\$6,961,052	\$2,053,397	\$190,607,784

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
KERSHAW	\$190,160,961	\$46,985,290	\$17,049,109	\$16,340,940	\$21,418,028	\$5,448,760	\$1,843,122	\$299,246,210
LANCASTER	\$395,081,510	\$56,646,445	\$32,541,916	\$5,320,260	\$20,861,667	\$12,642,425	\$2,656,970	\$525,751,193
LAURENS 55	\$69,630,230	\$18,776,761	\$13,860,854	\$4,994,370	\$11,127,379	\$4,732,220	\$1,329,050	\$124,450,864
LAURENS 56	\$35,683,520	\$8,174,068	\$5,875,359	\$7,669,858	\$8,990,638	\$1,674,220	\$680,650	\$68,748,313
LEE	\$23,731,520	\$6,118,972	\$1,240,424	\$3,877,166	\$4,973,220	\$2,005,167	\$1,488,564	\$43,435,033
LEXINGTON 1	\$503,276,770	\$88,006,260	\$24,305,320	\$20,638,950	\$49,757,390	\$16,818,221	\$598,651	\$703,401,562
LEXINGTON 2	\$204,785,200	\$38,542,200	\$41,879,640	\$17,092,480	\$25,930,220	\$22,881,480	\$274,947	\$351,386,167
LEXINGTON 3	\$38,952,160	\$7,257,335	\$483,880	\$2,663,970	\$5,560,980	\$1,950,390	\$191,316	\$57,060,031
LEXINGTON 4	\$24,056,610	\$6,745,930	\$2,710,740	\$1,641,550	\$5,804,340	\$927,450	\$36,481	\$41,923,101
LEXINGTON 5	\$459,398,270	\$71,782,847	\$5,544,970	\$6,947,550	\$46,302,540	\$14,841,370	\$840,245	\$605,657,792
MARION CNTY	\$49,963,337	\$11,352,719	\$1,342,673	\$3,295,352	\$10,472,216	\$2,723,862	\$2,108,514	\$81,258,673
MARLBORO	\$37,458,220	\$8,868,526	\$13,000,797	\$11,226,900	\$9,975,538	\$2,871,240	\$2,084,070	\$85,485,291
MCCORMICK	\$37,297,800	\$6,264,700	\$0	\$193,500	\$5,307,917	\$899,690	\$793,071	\$50,756,678
NEWBERRY	\$107,344,540	\$21,773,840	\$11,213,379	\$18,005,140	\$19,855,800	\$4,749,290	\$2,099,210	\$185,041,199
OCONEE	\$378,413,820	\$57,131,129	\$26,649,612	\$6,983,530	\$192,570,732	\$8,243,653	\$7,942,018	\$677,934,494
ORANGEBURG CONSOL	\$184,500,471	\$37,591,684	\$23,534,523	\$22,748,840	\$50,241,296	\$9,769,423	\$5,199	\$328,391,436
PICKENS	\$474,435,654	\$67,028,873	\$21,032,680	\$8,350,646	\$50,727,900	\$14,906,500	\$5,211,979	\$641,694,232
RICHLAND 1	\$655,137,700	\$97,095,462	\$34,108,295	\$46,170,690	\$98,980,690	\$45,146,630	\$2,392,864	\$979,032,331
RICHLAND 2	\$482,957,190	\$84,989,613	\$12,907,484	\$15,763,300	\$28,856,490	\$16,909,300	\$1,540,405	\$643,923,782
SALUDA	\$37,598,120	\$8,609,199	\$398,209	\$4,339,800	\$5,105,010	\$936,240	\$1,552,885	\$58,539,463
SPARTANBURG 1	\$105,773,567	\$18,543,611	\$735,580	\$3,050,370	\$8,892,684	\$2,271,440	\$593,868	\$139,861,120
SPARTANBURG 2	\$212,927,366	\$36,295,643	\$13,639,770	\$12,268,760	\$11,947,725	\$5,780,400	\$1,570,846	\$294,430,510
SPARTANBURG 3	\$33,150,392	\$7,923,320	\$7,827,580	\$13,920,270	\$6,881,216	\$2,429,040	\$344,766	\$72,476,584
SPARTANBURG 4	\$45,280,925	\$8,978,360	\$15,836,423	\$5,611,170	\$8,531,025	\$1,958,600	\$407,302	\$86,603,805
SPARTANBURG 5	\$219,371,221	\$38,056,003	\$122,499,204	\$47,838,590	\$12,895,810	\$16,000,400	\$4,198,231	\$460,859,459
SPARTANBURG 6	\$222,696,923	\$35,522,028	\$41,367,741	\$30,544,570	\$22,221,482	\$15,787,430	\$1,721,659	\$369,861,833
SPARTANBURG 7	\$169,328,731	\$24,170,787	\$18,488,252	\$11,523,890	\$21,547,560	\$14,967,240	\$1,098,160	\$261,124,620
SUMTER	\$241,675,090	\$48,935,891	\$14,280,683	\$10,411,400	\$24,140,850	\$15,671,632	\$0	\$355,115,546
UNION	\$35,473,165	\$9,947,615	\$18,588,253	\$6,070,880	\$9,571,393	\$2,640,517	\$1,901,157	\$84,192,980
WILLIAMSBURG	\$50,865,370	\$13,595,006	\$23,732,647	\$1,654,566	\$12,623,760	\$3,353,130	\$2,845,052	\$108,669,531
YORK 1	\$80,609,036	\$16,407,331	\$4,775,669	\$7,202,340	\$12,866,107	\$2,787,450	\$327,866	\$124,975,799
YORK 2	\$207,836,617	\$34,173,101	\$2,058,811	\$3,104,220	\$163,994,135	\$3,269,485	\$327,866	\$414,764,235
YORK 3	\$428,768,179	\$59,302,238	\$43,816,273	\$19,412,784	\$20,131,921	\$23,401,280	\$1,535,590	\$596,368,265
YORK 4	\$445,242,906	\$58,249,909	\$41,816,441	\$11,696,100	\$16,351,137	\$12,576,825	\$1,306,722	\$587,240,040
Total	\$22,363,203,729	\$3,199,838,236	\$1,757,652,646	\$850,001,601	\$2,083,019,852	\$788,758,300	\$140,689,727	\$31,183,164,091

9. ALCOHOLIC BEVERAGE TAX AND LICENSE

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

ALCOHOLIC LIQUORS TAX

Filing Fee:

\$200

License Fee:

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

Excise Tax:

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

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

\$119,085,435
FY22 Collections

BEER AND WINE TAX

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

Permit Fees:

Beer and Wine Producer/Importer Permit:	\$400 every two years
Beer and Wine Wholesale License:	\$2,200 every two years
Brewery Permit:	\$400 every two years
In-state or Domestic Winery Permit:	\$400 every two years
Seven-day Winery Permit:	\$1,500 every two years
Brewpub Permit:	\$2,200 every two years
Wine Shippers Permit:	\$600 every two years
On Premises Beer & Wine Permit:	\$600 every two years
Off Premises Beer & Wine Permit:	\$600 every two years
Seven-day Off Premise Beer & Wine Permit:	\$2,200 every two years
Seven-day On Premise Beer & Wine Permit:	\$2,200 every two years
Sunday/Sabbath Beer & Wine Permit:	\$650 every two years
1-day Beer & Wine Special Event Permit:	\$10
120-day Temporary Beer & Wine Permit:	\$25
7-day On Premises Beer & Wine Permit:	\$2,200 every two years

Tax

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

Wine U.S. Sized Containers:

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

Wine Metric Sized Containers:

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

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

\$116,938,924
FY22 Collections

**LOCAL OPTION PERMIT FOR
SUNDAY BEER, WINE & ALCOHOLIC BEVERAGE SALES**
Effective as of November 2021

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

10. TOBACCO TAX

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

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

Cigarettes:

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

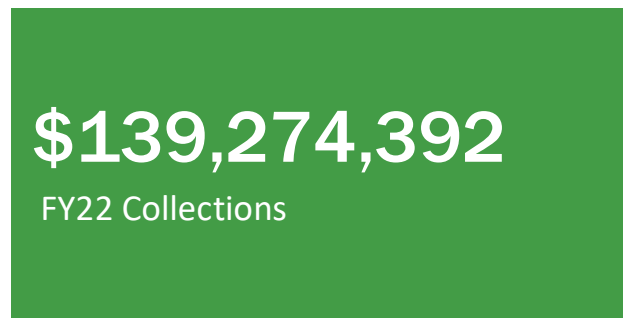
Other Tobacco Products:

5% of the manufactured purchase price

Cigarette Surtax:

\$0.50 per pack

Enacted	1923
Statute	§12-21-610 to §12-21-810
Rate	See Above
Distribution	State General Fund - \$0.07 Surtax - \$0.05 SC DHEC SC DHHS Medical University of SC



COLLECTIONS BY MONTH – FY22			
Month	Cigarettes	Cigarette Surtax	Other Tobacco Products
Jul – 21	\$1,383,546	\$9,986,936	\$1,119,347
Aug – 21	\$1,549,568	\$11,194,702	\$1,032,333
Sep – 21	\$1,135,118	\$8,245,626	\$1,088,324
Oct – 21	\$1,396,868	\$10,087,675	\$1,037,286
Nov – 21	\$1,409,764	\$10,185,167	\$996,965
Dec – 21	\$1,168,459	\$8,460,691	\$1,053,184
Jan – 22	\$1,188,447	\$8,608,499	\$1,021,186
Feb – 22	\$956,195	\$7,057,058	\$1,116,931
Mar – 22	\$1,249,104	\$9,009,303	\$928,197
Apr – 22	\$1,273,171	\$9,210,199	\$1,156,417
May – 22	\$1,132,174	\$8,192,319	\$1,150,307
Jun – 22	\$1,492,439	\$10,769,974	\$1,230,916
Total	\$15,334,851	\$111,008,148	\$12,931,393

11. OTHER TAXES AND LICENSING

BANK TAX

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

Enacted	1937	<h1 style="margin: 0;">\$72,352,457</h1> <p style="margin: 0;">FY22 Collections</p>
Statute	§12-11-10 to §12-11-60	
Rate	4.5% of entire net income	
Distribution	State General Fund	

BINGO TAX

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

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

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

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

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

Enacted	1982	<h1 style="margin: 0;">\$6,818,113</h1> <p style="margin: 0;">FY22 Collections</p>
Statute	§12-21-3910 to §12-21-4300	
Rate	\$0.10 (Class B)	
<i>Per \$ of face value</i>	\$0.04 (Class C)	
<i>Per Bingo card sold</i>	\$0.05 (Class F)	
Distribution	State General Fund Bingo Charities Division on Aging SC PRT Commission on Minority Affairs	

COIN-OPERATED DEVICE TAX

Coin operated devices must have a current coin operated license affixed to the machine. The owner of the machine must obtain an owner/operator's license.

The owner/operator's license fee is equivalent to the highest fee for any machines owned or operated. Only one owner/operator's license is required no matter how many machines may be owned or operated. The owner/operator's license is renewable on June 1 and expires May 31 two years later.

Enacted	1939	\$1,191,622 FY22 Collections
Statute	§12-21-2720 to §12-21-2750	
Rate	See statute	
Distribution	State General Fund	

DEED RECORDING FEE

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

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

Enacted	1923	\$203,599,065 FY22 Collections
Statute	§12-24-10 to §12-24-150	
Rate	See statute	
Distribution	\$1.00 - State General Fund	
	\$0.10 – Heritage Land Trust	
	\$0.20 – SC Housing Trust Fund	
	\$0.55 – County General Fund	

DEED RECORDING FEE COLLECTIONS BY COUNTY – FY22

County	Tax Collections	County	Tax Collections
Abbeville	\$291,664	Greenwood	\$1,031,533
Aiken	\$4,775,737	Hampton	\$102,846
Allendale	\$147,944	Horry	\$22,544,518
Anderson	\$5,030,684	Jasper	\$1,832,813
Bamberg	\$102,816	Kershaw	\$1,452,484
Barnwell	\$178,619	Lancaster	\$4,741,007
Beaufort	\$17,304,421	Laurens	\$1,042,511
Berkeley	\$15,060,748	Lee	\$82,918
Calhoun	\$207,712	Lexington	\$7,682,965
Charleston	\$35,607,203	Marion	\$242,842
Cherokee	\$840,580	Marlboro	\$160,102
Chester	\$550,500	McCormick	\$358,641
Chesterfield	\$434,372	Newberry	\$588,347
Clarendon	\$459,936	Oconee	\$3,106,268
Colleton	\$903,533	Orangeburg	\$988,865
Darlington	\$681,979	Pickens	\$3,383,235
Dillon	\$408,211	Richland	\$12,221,068
Dorchester	\$5,703,577	Saluda	\$269,668
Edgefield	\$617,432	Spartanburg	\$12,076,980
Fairfield	\$335,478	Sumter	\$1,525,868
Florence	\$1,935,483	Union	\$182,590
Georgetown	\$3,444,647	Williamsburg	\$40,126
Greenville	\$21,332,913	York	\$11,584,678
		State Total:	\$203,599,065

DRY CLEANING FACILITY FEES AND SURCHARGES

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

Enacted	1995	\$747,184 FY22 Collections
Statute	§44-56-410 to §44-56-495	
Rate	See statute	
Distribution	Special fund for environmental clean-up from dry cleaning operations.	

ELECTRIC POWER TAX

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

Enacted	1931	\$29,128,353 FY22 Collections
Statute	§12-23-10 to §12-23-130	
Rate	\$0.0005	
Distribution	State General Fund	

EMERGENCY SERVICE USER FEE

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

CMRS 911 User Fee: Chapter 47 of Title 23 governs local emergency telephone systems (i.e., “911” systems). 911 charges may be imposed to fund an emergency telephone system with respect to the public telephone system and commercial mobile radio service. 911 charges that are imposed on the public telephone system are paid directly to the local government; however, 911 charges imposed on commercial mobile radio service (“CMRS”), prepaid wireless telecommunications services, and “Voice over Internet Protocol” (“VoIP”) are paid to the Department of Revenue.

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

Enacted	1931
Statute	Chapter 47 of Title 23
Rate	See statute
Distribution	39.8% - 911 System Operations 58.2% - System Maintenance 2% - Independent Auditor

\$36,611,535

FY22 Collections

EMERGENCY SERVICE USER FEE

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

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

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

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

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

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

Enacted	2017
Statute	§58-9-280(E), §58-9-2530
Rate	See Statute
Distribution	Office of Regulatory Staff

\$21,555,929
FY22 Collections

FOREST RENEWAL AND PRODUCT ASSESSMENT TAX

The Forest Renewal Tax is assessed on all primary forest products harvested from South Carolina and is paid by the processor of primary forest products. The tax is paid quarterly on the 25th of the month following the end of the quarter. Processors are required to maintain product records for three fiscal years.

Enacted	1922	\$957,192 FY22 Collections
Statute	§48-28-10 to 48-28-100 §48-30-10 to 48-30-80	
Rate	See statute	
Distribution	Forest Renewal Fund	

INDIGENT HOSPITAL TAX

The Indigent Care Fund was established to assist citizens who cannot afford to pay for hospital care due to inadequate financial resources or catastrophic medical expenses.

Enacted	1989	\$266,580,680 FY22 Collections
Statute	§12-23-810 to 12-23-840	
Rate	Based on the total expenditures of each hospital as a percentage of total hospital expenditures statewide	
Distribution	Medical Expansion Fund	

MOTOR FUEL USER FEE

The Motor Fuel User Fee (commonly referred to as gas tax) of 26 cents per gallon (for FY22) is imposed upon all gasoline, gasohol, or blended fuels containing gasoline used or consumed in this state for any purpose and upon all diesel fuel, substitute fuels, or alternative fuels, or blended fuels containing diesel fuel used or consumed in this state in producing or generating power for propelling motor vehicles. All suppliers and importers doing business in South Carolina are responsible for collecting the user fee and reporting and remitting it to the SCDOR.

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

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

<table border="0"> <tr> <td style="padding: 5px;">Enacted</td> <td style="padding: 5px;">1922</td> </tr> <tr> <td style="padding: 5px;">Statute</td> <td style="padding: 5px;">§12-28-110 to 12-28-2930</td> </tr> <tr> <td style="padding: 5px;">Rate</td> <td style="padding: 5px;">\$0.2275/gallon</td> </tr> <tr> <td style="padding: 5px;">Distribution</td> <td style="padding: 5px;">\$0.26 - User Fee, DOT, DNR \$0.005 - Environmental Impact Fee, DHEC \$0.0025 - Petroleum Inspection Fee, DOT</td> </tr> </table>	Enacted	1922	Statute	§12-28-110 to 12-28-2930	Rate	\$0.2275/gallon	Distribution	\$0.26 - User Fee, DOT, DNR \$0.005 - Environmental Impact Fee, DHEC \$0.0025 - Petroleum Inspection Fee, DOT	<h1 style="margin: 0;">\$995,098,385</h1> <p style="margin: 0;">FY22 Collections</p>
Enacted	1922								
Statute	§12-28-110 to 12-28-2930								
Rate	\$0.2275/gallon								
Distribution	\$0.26 - User Fee, DOT, DNR \$0.005 - Environmental Impact Fee, DHEC \$0.0025 - Petroleum Inspection Fee, DOT								

RETAIL LICENSE FEE

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

<table border="0"> <tr> <td style="padding: 5px;">Enacted</td> <td style="padding: 5px;">1951</td> </tr> <tr> <td style="padding: 5px;">Statute</td> <td style="padding: 5px;">§12-36-510</td> </tr> <tr> <td style="padding: 5px;">Rate</td> <td style="padding: 5px;">\$20 or \$50 at time of application</td> </tr> <tr> <td style="padding: 5px;">Distribution</td> <td style="padding: 5px;">State General Fund</td> </tr> </table>	Enacted	1951	Statute	§12-36-510	Rate	\$20 or \$50 at time of application	Distribution	State General Fund	<h1 style="margin: 0;">\$1,160,416</h1> <p style="margin: 0;">FY22 Collections</p>
Enacted	1951								
Statute	§12-36-510								
Rate	\$20 or \$50 at time of application								
Distribution	State General Fund								

SAVINGS AND LOAN TAX

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

Enacted	1957	\$2,448,449 FY22 Collections
Statute	§12-13-10 to 12-13-100	
Rate	6% of Net Income	
Distribution	State General Fund	

SOLID WASTE EXCISE TAX

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

Enacted	1991	\$12,939,308 FY22 Collections
Statute	§44-96-120 to 44-96-235	
Rate	\$0.08 / gallon oil	
	\$2.00 / tire	
	\$2.00/ battery	
	\$2.00 / white good	
Distribution	Solid Waste Management Fund (Local Governments)	