

# **South Carolina Revenue Sources and Fiscal Impacts <sup>1/</sup>**



**Robert W. Martin, M.A.  
Economist**

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**South Carolina Revenue and Fiscal Affairs Office  
Board of Economic Advisors  
Rembert C. Dennis Building  
1000 Assembly Street, Suite 402  
Columbia, SC 29201**

**(803) 734-2265  
[www.rfa.sc.gov](http://www.rfa.sc.gov)**



## **Revenue Sources and Fiscal Impacts 1/**

### **Preface**

This publication provides a concise reference of the significant sources of revenue in the state of South Carolina. Also included, where applicable, is a revenue projection and a fiscal impact for the most requested changes to state or local law.

### **Acknowledgement**

The office would like to thank the following reliable sources of information and data. Without their assistance this document would not be as complete and useful to as many individuals as it may be. Any errors or omissions in the presentation of the information reside solely with the office.

American Petroleum Institute  
Autodata Corporation  
Commerce Clearinghouse  
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National Association of Realtors  
North Carolina Department of Motor Vehicles  
South Carolina Department of Insurance  
South Carolina Department of Revenue  
South Carolina Department of Transportation  
South Carolina Education Lottery Commission  
South Carolina Office of the Comptroller General  
South Carolina Revenue and Fiscal Affairs Office  
Tax Foundation  
U.S. Centers for Disease Control and Prevention  
U.S. Department of Commerce, Bureau of the Census  
U.S. Department of Transportation  
U.S. Department of the Treasury, Internal Revenue Service  
Ward's Auto Group

1/ Estimates of impacts are for FY2016-17. All impacts are current at the time of the release of the publication. Impacts are subject to change based upon newly released and/or revised data and background material. Copies of official fiscal impact statements may be obtained by calling (803)734-2265, by faxing (803)734-4719, or by visiting [www.rfa.sc.gov](http://www.rfa.sc.gov). The Board of Economic Advisors (BEA) has no control over and does not endorse any external Internet site that contains links to or references to the BEA.

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# State Accommodations Tax

## Summary

Statute: 12-36-920

Date Enacted: 1984

Date of last significant change: 1996 - accommodations tax does not apply where the facilities consist of less than 6 sleeping rooms contained on the same premises

2008 - One-half of the paid admissions to a motorsport entertainment complex retained by the complex

Rate: 2% (In addition to the state general sales tax rate of 5%). The additional 1-cent (the 6th penny) added to the state general sales tax beginning June 1, 2007 is not levied against the rental of accommodations

Current Distribution: Redistributed to Local Governments from the State

## Fiscal Year Local Government Collections

FY06	\$40,429,703
FY07	\$42,772,497
FY08	\$45,462,639
FY09	\$41,941,268
FY10	\$39,792,456
FY11	\$44,262,744
FY12	\$50,912,258
FY13	\$50,910,209
FY14	\$55,792,989
FY15	\$59,524,931

## Fiscal Impacts as a Result of Change in Current Law

* Elimination of tax would reduce state revenue in FY16 by	\$62,501,178
* Elimination of tax would reduce state revenue in FY17 by	\$65,626,236

**South Carolina State Accommodations (2%) Tax Collections**  
**By County**  
**Fiscal Years 2006-07 to 2014-15**

County	FY2006-07 (Dollars)	FY2007-08 (Dollars)	FY2008-09 (Dollars)	FY2009-10 (Dollars)	FY2010-11 (Dollars)	FY2011-12 (Dollars)	FY2012-13 (Dollars)	FY2013-14 (Dollars)	FY2014-15 (Dollars)	Rank
Abbeville	\$8,794	\$17,412	\$11,430	(D)	\$10,099	(D)	(D)	(D)	\$13,412	41
Aiken	\$386,066	\$409,222	\$389,495	\$428,085	\$429,423	\$643,204	\$800,186	\$518,644	\$518,258	15
Allendale	\$7,399	\$6,022	\$5,440	\$4,446	\$4,558	(D)	\$3,807	\$4,537	\$4,117	45
Anderson	\$403,751	\$426,028	\$361,123	\$328,035	\$382,734	\$425,195	\$629,019	\$519,555	\$571,800	13
Bamberg	\$9,061	\$9,093	\$9,172	(D)	\$5,899	(D)	(D)	(D)	\$7,206	44
Barnwell	\$24,866	\$20,887	\$20,101	\$21,966	\$15,203	(D)	\$21,843	\$28,962	\$21,995	36
Beaufort	\$5,518,471	\$5,654,205	\$5,347,111	\$4,846,595	\$5,394,032	\$5,878,067	\$6,349,211	\$6,839,881	\$7,327,460	3
Berkeley	\$481,947	\$510,529	\$429,971	\$364,767	\$381,880	\$408,031	\$534,450	\$542,144	\$569,656	14
Calhoun	(D)	(D)	(D)	(D)	\$2,005	(D)	(D)	(D)	\$493	46
Charleston	\$8,991,222	\$9,954,845	\$8,994,828	\$8,672,336	\$9,737,806	\$11,899,674	\$11,312,951	\$13,518,144	\$14,559,545	2
Cherokee	\$103,128	\$104,292	\$99,411	\$106,609	\$52,549	\$146,183	\$241,842	\$127,637	\$139,273	22
Chester	\$64,167	\$70,489	\$61,158	\$58,389	\$54,392	\$61,446	\$66,394	\$62,795	\$79,137	29
Chesterfield	\$49,425	\$50,776	\$43,298	\$44,613	\$40,037	\$27,209	\$74,316	\$45,920	\$48,781	30
Clarendon	\$122,684	\$110,509	\$110,453	\$117,661	\$122,658	\$126,872	\$136,245	\$136,632	\$138,117	23
Colleton	\$500,905	\$520,031	\$539,911	\$528,734	\$565,030	\$574,666	\$578,894	\$692,431	\$765,484	11
Darlington	\$67,736	\$71,955	\$65,285	\$67,571	\$66,548	\$78,203	\$71,893	\$90,617	\$92,336	28
Dillon	\$133,491	\$115,870	\$102,594	\$105,175	\$98,718	\$98,032	\$100,504	\$109,587	\$115,213	27
Dorchester	\$135,702	\$139,511	\$118,686	\$106,099	\$108,248	\$112,458	\$132,179	\$147,802	\$147,858	21
Edgefield	\$12,056	\$11,873	(D)	(D)	\$10,928	(D)	(D)	(D)	\$14,354	39
Fairfield	\$30,904	\$27,241	\$23,781	\$27,404	\$24,175	\$21,540	\$25,791	\$29,735	\$31,960	33
Florence	\$890,911	\$888,636	\$838,636	\$858,714	\$901,865	\$1,028,958	\$1,074,718	\$1,149,371	\$1,157,154	7
Georgetown	\$1,390,490	\$1,421,981	\$1,372,364	\$1,258,380	\$1,393,961	\$1,442,858	\$1,589,672	\$1,677,685	\$1,784,664	6
Greenville	\$2,300,319	\$2,476,693	\$2,128,248	\$2,005,649	\$2,237,386	\$2,454,511	\$2,879,957	\$3,057,464	\$3,418,014	4
Greenwood	\$147,988	\$145,050	\$156,439	\$158,136	\$154,760	\$148,079	\$180,120	\$165,653	\$178,976	20
Hampton	\$34,000	\$36,367	\$25,672	\$24,891	\$21,258	\$23,646	\$23,795	\$22,717	\$23,929	35
Horry	\$14,658,814	\$15,405,603	\$14,407,623	\$13,625,656	\$15,379,988	\$18,334,210	\$16,850,206	\$18,249,061	\$19,154,450	1
Jasper	\$281,239	\$256,934	\$227,008	\$219,232	\$195,847	\$221,928	\$229,433	\$272,464	\$301,731	18
Kershaw	\$113,913	\$122,292	\$130,172	\$103,497	\$92,636	\$99,777	\$124,351	\$124,528	\$127,047	24
Lancaster	\$45,596	\$43,061	\$41,727	\$33,965	\$46,898	\$28,615	\$48,690	\$36,825	\$43,475	31
Laurens	\$102,107	\$91,710	\$90,162	\$82,516	\$81,763	\$81,524	\$98,394	\$102,215	\$122,174	26
Lee	\$13,672	\$12,540	\$10,955	(D)	\$12,388	(D)	\$11,077	\$11,809	\$13,745	40
Lexington	\$843,307	\$863,768	\$764,070	\$658,696	\$714,964	\$795,016	\$870,724	\$918,093	\$955,246	9
Marion	\$25,709	\$39,020	\$24,009	\$31,930	\$21,688	\$19,311	\$19,020	\$21,835	\$20,953	38
Marlboro	\$27,406	\$26,374	\$21,538	\$19,998	\$22,480	\$20,483	\$21,224	\$21,224	\$20,986	37
McCormick	\$39,353	\$24,993	\$35,698	\$20,878	\$28,150	\$28,938	\$28,768	\$27,659	\$33,278	32
Newberry	\$84,809	\$87,533	\$85,372	\$91,767	\$94,056	\$92,994	\$106,539	\$108,226	\$122,568	25
Oconee	\$128,996	\$131,888	\$119,409	\$108,114	\$110,291	\$113,929	\$181,209	\$192,100	\$224,757	19
Orangeburg	\$552,685	\$547,946	\$508,964	\$483,172	\$476,391	\$480,434	\$600,242	\$608,772	\$627,957	12
Pickens	\$251,333	\$295,989	\$276,826	\$286,115	\$341,065	\$356,609	\$412,115	\$424,932	\$436,809	16
Richland	\$2,121,719	\$2,368,716	\$2,234,627	\$2,261,256	\$2,324,419	\$2,554,337	\$2,770,983	\$2,901,133	\$3,086,906	5
Saluda	(D)	(D)	(D)	(D)	\$12,805	(D)	\$14,152	\$15,340	\$8,800	43
Spartanburg	\$711,203	\$746,250	\$684,557	\$659,444	\$673,977	\$714,643	\$830,584	\$905,928	\$977,654	8
Sumter	\$233,532	\$250,774	\$252,663	\$250,310	\$276,640	\$291,300	\$325,204	\$310,762	\$324,833	17
Union	\$20,960	\$22,063	\$22,698	\$21,854	\$25,179	\$23,165	\$30,768	\$30,410	\$31,301	34
Williamsburg	\$19,917	\$20,744	\$18,107	(D)	\$12,042	\$13,844	\$12,848	\$13,336	\$12,644	42
York	\$571,786	\$633,558	\$555,106	\$522,623	\$563,997	\$637,428	\$753,853	\$759,866	\$877,219	10
County Total	\$42,656,339	\$45,191,002	\$41,790,281	\$39,682,741	\$43,723,818	\$50,581,772	\$51,209,453	\$55,578,480	\$59,253,726	
Unknown 1/	\$114,826	\$271,637	\$150,987	\$109,716	\$538,925	\$330,486	-\$299,245	-\$222,310	\$299,684	
<b>Total Revenues</b>	<b>\$42,771,165</b>	<b>\$45,462,639</b>	<b>\$41,941,268</b>	<b>\$39,792,457</b>	<b>\$44,262,743</b>	<b>\$50,912,259</b>	<b>\$50,910,208</b>	<b>\$55,356,170</b>	<b>\$59,553,410</b>	

Notes: (D): Subject to nondisclosure – amounts included in total.  
1/: Unknown amounts allocated in future periods upon proper county identification.

Source: South Carolina Department of Revenue

# Admissions Tax

## Summary

Statute: 12-21-2410 to 12-21-2575

Date Enacted: 1923

Date of last significant change: 2006 -Transfer of 26% to the Department of Natural Resources (when transferred to PRT)

2008 - One-half of the paid admissions to a motorsport entertainment complex retained by the complex

Rate: 5%

Current Distribution: Fishing piers revenue to DNR  
Tourism Areas - Coordinating Council (50%) and local governments (50%)  
Remaining revenue - State General Fund

## Fiscal Year Collections

	<u>Total General Fund</u>	<u>Transfer to PRT</u>	<u>Net General Fund</u>
FY06	\$21,535,626	\$5,885,835	\$15,649,791
FY07	\$24,496,704	\$5,740,048	\$18,756,656
FY08	\$24,750,450	\$6,369,143	\$18,381,307
FY09	\$23,753,452	\$6,435,117	\$17,318,335
FY10	\$23,161,555	\$6,175,897	\$16,985,658
FY11	\$23,570,285	\$6,022,004	\$17,548,281
FY12	\$25,660,728	\$6,163,235	\$19,497,493
FY13	\$25,667,303	\$6,671,789	\$18,995,514
FY14	\$24,960,141	\$6,673,499	\$18,286,642
FY15	\$29,693,736	\$6,489,637	\$23,204,099

## Fiscal Impacts as a Result of Change in Current Law

FY16	\$30,287,611	\$7,720,371	\$22,567,240
FY17	\$30,893,363	\$7,874,779	\$23,018,584

South Carolina State Admissions Tax Collections  
By County  
Fiscal Years 2004-05 to 2013-14

County	FY2004-05 (Dollars)	FY2005-06 (Dollars)	FY2006-07 (Dollars)	FY2007-08 (Dollars)	FY2008-09 (Dollars)	FY2009-10 (Dollars)	FY2010-11 (Dollars)	FY2011-12 (Dollars)	FY2012-13 (Dollars)	FY2013-14 (Dollars)	Rank
Abbeville	\$1,205	(D)	\$1,530	\$2,097	(D)	\$1,245	(D)	(D)	(D)	(D)	40
Aiken	\$655,781	\$728,810	\$770,638	\$819,233	\$746,208	\$767,807	\$738,448	\$734,558	\$758,226	\$775,646	8
Allendale	\$1,579	(D)	(D)	\$2,084	(D)	\$4,705	(D)	(D)	(D)	(D)	40
Anderson	\$407,554	\$440,764	\$453,408	\$456,800	\$459,960	\$476,135	\$460,381	\$474,714	\$458,112	\$452,578	14
Bamberg	(D)	(D)	\$1,211	\$1,461	(D)	\$2,262	(D)	(D)	(D)	(D)	40
Barnwell	\$5,360	\$4,838	(D)	\$6,420	(D)	\$7,583	(D)	(D)	(D)	(D)	40
Beaufort	\$3,345,359	\$3,624,909	\$3,497,835	\$3,656,206	\$3,746,913	\$3,244,215	\$3,313,076	\$3,505,222	\$3,628,122	\$3,614,414	3
Berkeley	\$481,664	\$480,797	\$463,952	\$463,355	\$526,281	\$575,984	\$468,728	\$523,888	\$522,867	\$590,667	12
Calhoun	(D)	(D)	(D)	\$7,813	(D)	\$4,672,320	(D)	(D)	(D)	(D)	40
Charleston	\$3,880,888	\$4,218,019	\$4,487,509	\$4,712,442	\$4,574,698	\$42,947	\$5,152,883	\$5,326,263	\$5,327,942	\$5,648,187	2
Cherokee	\$20,475	\$25,226	\$36,591	\$56,934	\$63,701	\$23,586	\$66,275	\$68,410	\$58,054	\$82,709	21
Chester	\$16,486	\$18,245	\$12,715	\$10,528	\$18,115	\$20,245	\$19,827	\$21,420	\$22,545	\$31,411	27
Chesterfield	\$21,032	\$24,469	\$27,616	\$27,326	\$24,492	\$53,238	\$22,700	\$21,905	\$27,984	\$20,394	33
Clarendon	\$57,756	\$56,160	\$64,315	\$69,627	(D)	\$53,491	\$65,105	\$63,422	\$56,820	\$53,168	25
Colleton	\$41,625	\$30,710	\$35,356	\$51,589	\$56,957	\$171,621	\$35,177	\$60,268	\$61,141	\$60,266	23
Darlington	\$600,624	\$330,082	\$352,462	\$338,620	\$179,227	\$12,378	\$159,079	\$145,988	\$56,026	(\$32,513)	39
Dillon	\$23,321	\$17,056	\$19,094	\$16,566	\$11,096	\$278,577	\$27,451	\$22,087	\$23,761	\$25,645	30
Dorchester	\$206,990	\$187,022	\$257,974	\$302,055	\$299,725	\$73,679	\$285,999	\$297,668	\$294,033	\$302,750	15
Edgefield	\$47,160	\$49,220	\$76,789	\$109,888	\$87,447	\$29,654	\$60,743	\$56,511	\$59,247	\$29,595	28
Fairfield	\$9,309	\$3,100	\$14,684	\$23,793	\$26,905	\$29,654	\$25,301	\$27,971	\$28,271	(D)	40
Florence	\$415,461	\$419,497	\$432,715	\$425,612	\$421,721	\$404,522	\$412,434	\$430,114	\$416,038	\$532,594	13
Georgetown	\$987,174	\$977,020	\$1,042,240	\$1,069,126	\$958,325	\$865,532	\$801,839	\$792,434	\$784,582	\$760,918	9
Greenville	\$2,145,158	\$2,117,381	(D)	\$2,412,708	\$2,418,434	\$2,661,658	\$2,508,509	\$2,768,882	\$2,582,785	\$2,601,702	5
Greenwood	\$199,514	\$215,742	\$258,060	\$270,109	\$280,082	\$338,914	\$313,537	\$298,226	\$293,378	\$255,047	16
Hampton	\$12,635	\$11,344	\$11,964	\$12,852	(D)	\$11,305	\$11,259	(D)	(D)	\$10,308	36
Horry	\$8,948,776	\$9,374,561	\$9,437,266	\$9,924,873	\$9,286,639	\$8,630,752	\$8,738,704	\$9,571,511	\$9,096,583	\$9,480,814	1
Jasper	\$31,005	\$44,267	\$47,965	\$34,615	(D)	\$32,208	\$42,093	\$36,564	\$59,925	\$60,466	22
Kershaw	\$38,425	\$33,562	\$33,953	\$35,854	\$35,434	\$30,508	\$30,532	\$38,315	\$32,524	\$26,618	29
Lancaster	\$45,582	\$44,466	\$48,138	\$44,537	\$51,157	\$58,524	\$54,310	\$68,398	\$50,452	\$193,615	18
Laurens	\$46,894	\$56,621	\$68,917	\$70,036	\$54,961	\$60,129	\$62,123	\$62,450	\$61,487	\$58,586	24
Lee	(D)	\$2,385	(D)	\$7,186	(D)	\$4,362	(D)	\$15,622	\$29,377	\$21,670	31
Lexington	\$395,482	\$386,713	\$394,603	\$378,556	\$436,801	\$632,865	\$613,294	\$630,422	\$662,073	\$654,193	10
Marion	\$4,396	\$11,059	\$11,624	\$56,534	\$19,080	\$11,565	\$7,816	(D)	(D)	\$7,344	38
Marlboro	\$202,280	\$2,872	\$7,224	\$23,625	(D)	\$6,055	\$5,729	(D)	(D)	(D)	40
McCormick	\$11,478	\$45,393	\$52,211	\$10,357	(D)	\$49,293	\$50,173	\$53,179	\$48,089	\$45,436	26
Newberry	\$11,931	\$13,575	\$16,333	\$15,175	\$16,308	\$11,194	\$12,900	\$13,215	\$13,653	\$16,885	34
Oconee	\$114,329	\$100,894	\$120,902	\$208,345	\$247,933	\$216,705	\$204,574	\$248,897	\$238,546	\$223,513	17
Orangeburg	\$147,114	\$154,981	\$170,593	\$186,308	\$173,147	\$185,615	\$176,938	\$180,584	\$160,983	\$152,192	20
Pickens	\$646,630	\$1,163,141	\$1,869,418	\$1,422,138	\$1,443,035	\$1,420,455	\$1,458,546	\$1,528,738	\$1,573,010	\$861,019	7
Richland	\$2,670,958	\$2,865,856	\$3,556,634	\$3,597,024	\$3,192,904	\$3,283,397	\$3,283,478	\$3,369,465	\$3,642,405	\$3,544,042	4
Saluda	\$20,751	(D)	\$19,478	\$18,713	\$12,092	(D)	(D)	\$24,193	\$41,676	\$15,881	35
Spartanburg	\$615,975	\$650,314	\$708,854	\$686,102	\$672,187	\$684,948	\$646,324	\$664,421	\$599,545	\$598,563	11
Sumter	\$154,546	\$172,042	\$164,061	\$154,813	\$151,211	\$162,455	\$152,690	\$159,118	\$151,600	\$158,101	19
Union	\$12,820	\$20,882	\$20,987	\$14,520	\$16,203	\$13,885	\$14,922	\$11,692	\$11,016	\$9,790	37
Williamsburg	\$15,551	\$21,410	\$19,050	\$18,816	\$19,050	\$17,545	\$17,169	\$20,009	\$20,379	\$20,560	32
York	\$1,462,400	\$1,605,429	\$1,513,563	\$1,512,855	\$1,266,440	\$1,530,817	\$1,566,002	\$1,683,447	\$1,712,293	\$1,705,315	6
<b>County Total</b>	<b>\$29,198,158</b>	<b>\$30,787,285</b>	<b>\$32,926,684</b>	<b>\$33,746,429</b>	<b>\$32,203,001</b>	<b>\$31,866,364</b>	<b>\$32,139,733</b>	<b>\$34,273,018</b>	<b>\$33,665,550</b>	<b>\$33,670,089</b>	
<b>Unknown 1/</b>	<b>\$285,315</b>	<b>\$182,229</b>	<b>\$187,221</b>	<b>\$120,932</b>	<b>\$243,920</b>	<b>\$149,851</b>	<b>\$208,202</b>	<b>\$0</b>	<b>\$0</b>	<b>\$327,916</b>	
<b>Total Revenues</b>	<b>\$29,483,473</b>	<b>\$30,969,514</b>	<b>\$33,133,905</b>	<b>\$33,867,361</b>	<b>\$32,446,921</b>	<b>\$32,016,215</b>	<b>\$32,347,935</b>	<b>\$34,273,018</b>	<b>\$33,665,550</b>	<b>\$34,053,135</b>	

Notes: (D): Subject to disclosure -- amounts included in totals.  
1/: Unknown amounts allocated in future periods upon proper county identification.

Source: South Carolina Department of Revenue

**South Carolina Admissions Tax Collections  
By Event Type  
Fiscal Year 2013-14**

<b>Type of Event</b>	<b>Number of Returns</b>	<b>Admissions Tax</b>	<b>Rank</b>
Dances	346	\$1,369,700	7
Nightclubs	1,166	\$583,311	14
Bands	197	\$125,904	20
Skating	330	\$248,215	18
Bowling	416	\$823,180	12
Golf	3,458	\$9,916,415	1
Golf Driving Range / Tennis	408	\$967,306	11
Miniature Golf Course	359	\$789,526	13
Swimming	133	\$116,720	21
Miniature Raceway	50	\$26,639	26
State / County Park	101	\$427,912	16
Archery	98	\$36,259	24
Amusement Rides	212	\$1,177,137	9
Carnival	9	\$75,213	22
Circus	1	\$29,327	25
Itinerant Shows	85	\$193,012	19
Promoter	145	\$1,211,185	8
Gardens	62	\$1,094,670	10
Amusement Parks	235	\$2,560,102	4
Sight Seeing Attractions	150	\$327,067	17
Fishing Pier	68	\$38,031	23
Horse Racing, Shows, & Rides	21	\$9,783	27
Athletic Events	329	\$2,240,857	5
Auto / Motorcycle Racing	131	(\$6,446)	28
Myrtle Beach Live Entertainment Theatre	85	\$1,471,990	6
Gyms, Spas, Body Building & Fitness Centers	147	\$576,172	15
Miscellaneous	1,679	\$2,693,728	3
Movie Theaters	710	\$4,930,221	2
<b>Total Admissions Tax Collections</b>	<b>11,131</b>	<b>\$34,053,135</b>	

Source: South Carolina Department of Revenue

# Alcoholic Liquor Tax

## Summary

Statute: Title 12, Chapter 33, and Title 61

Date Enacted: 1935

Date of last significant change: 1983 - increase of case taxes

2006 - excise tax of 5% per drink for on-premises consumption

Rates: See below

### Excise Taxes Applying to Regular Liquor Bottles

	Tax	Code
Per 8 ounces of alcohol.....	\$0.17	12-33-230; 12-33-240
Per Liter.....	\$0.72	12-33-230; 12-33-240
Standard case(wholesalers).....	\$1.81	12-33-410
Standard case(retailers).....	\$2.99	12-33-460; 12-33-470
Standard case(additional tax paid by wholesaler).....	\$0.56	12-33-420
Surtax.....	9%	12-33-425
	Range of: \$10-	
License fees.....	\$50,000	12-33-210; 61-6-1810
Total tax per liter.....1/	\$1.34	

### Excise Tax Applied to Alcoholic (Mixed) Drinks

Per Drink..... 5% of drink value 12-33-245

Current Distribution: General Fund, Local Option Permits distributed to local government,  
and eleven percent of 5% excise tax to counties.

	<u>Total</u>	<u>Liquor By-the-Drink (5%)</u>
FY06	\$51,936,748	\$6,286,623 (Jan. 1, 2006)
FY07	\$56,065,761	\$16,500,604
FY08	\$56,652,160	\$16,473,077
FY09	\$57,460,841	\$15,882,482
FY10	\$57,463,218	\$15,346,508
FY11	\$59,144,433	\$16,035,878
FY12	\$61,175,206	\$17,220,106
FY13	\$64,062,481	\$18,420,843
FY14	\$66,694,937	\$19,734,422
FY15	\$70,363,644	\$21,696,712

1/ Based on 10.5 liters per case

\* Includes license fees revenue

### **Fiscal Impacts as a Result of Change in Current Law**

* Elimination of tax would reduce state revenue in FY16 by	\$ 72,193,000
* Elimination of tax would reduce state revenue in FY17 by	\$ 74,070,000

**STATE TAX RATES ON DISTILLED SPIRITS**  
(July 1, 2015)

STATE	YEAR ADOPTED	EXCISE TAX RATES (\$ per gallon)	RANK	GENERAL SALES TAX APPLIES	OTHER TAXES
Alabama		see footnote (1)		Yes	
Alaska	1959	12.80	2	n.a.	under 21% - \$2.50/gallon
Arizona	1933	3.00	22	Yes	
Arkansas	1935	2.50	25	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case; 3% off- 14% on-premise retail taxes
California	1935	3.30	20	Yes	over 50% - \$6.60/gallon
Colorado	1933	2.28	30	Yes	
Connecticut	1937	5.40	10	Yes	under 7% - \$2.46/gallon
Delaware	1933	3.75	16	n.a.	25% or less - \$2.30/gallon
Florida	1935	6.50	4	Yes	under 17.259% - \$2.25/gallon, over 55.780% - \$9.53/gallon
Georgia	1937	3.79	15	Yes	\$0.83/gallon local tax
Hawaii	1939	5.98	7	Yes	
Idaho	1931	see footnote (1)		Yes	
Illinois	1934	8.55	3	Yes	under 20% - \$1.39/gallon; \$2.68/gallon in Chicago and \$2.50/gallon in Cook County
Indiana	1933	2.68	24	Yes	under 15% - \$0.47/gallon
Iowa		see footnote (1)		Yes	
Kansas	1948	2.50	25	--	8% off- and 10% on-premise retail tax
Kentucky	1934	1.92	32	Yes	under 6% - \$0.25/gallon; \$0.05/case and 11% wholesale tax
Louisiana	1934	2.50	25	Yes	
Maine		see footnote (1)		Yes	
Maryland	1933	1.50	33	Yes	9% sales tax
Massachusetts	1933	4.05	13		under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales
Michigan		see footnote (1)		Yes	
Minnesota	1934	5.03	11	--	\$0.01/bottle (except miniatures) and 9% sales tax
Mississippi	1966	see footnote (1)		Yes	
Missouri	1934	2.00	31	Yes	
Montana		see footnote (1)		n.a.	
Nebraska	1935	3.75	16	Yes	
Nevada	1935	3.60	19	Yes	5% to 14% - \$0.70/gallon, 15% to 22% - \$1.30/gallon
New Hampshire		see footnote (1)		n.a.	
New Jersey	1933	5.50	9	Yes	
New Mexico	1934	6.06	6	Yes	
New York	1933	6.44	5	Yes	under 24% - \$2.54/gal.; additional \$1.00/gal. in New York City
North Carolina		see footnote (1)		Yes (2)	
North Dakota	1936	2.50	25	--	7% state sales tax
Ohio		see footnote (1)		Yes	
Oklahoma	1959	5.56	8	Yes	13.5% on-premise
Oregon		see footnote (1)		n.a.	
Pennsylvania		see footnote (1)		Yes	
Rhode Island	1933	3.75	16	Yes	
South Carolina	1935	2.72	23	Yes	\$5.36/case and 9% surtax; additional 5% on-premise tax
South Dakota	1935	3.93	14	Yes	under 14% - \$0.93/gallon; 2% wholesale tax
Tennessee	1939	4.40	12	Yes	15% on-premise; under 7% - \$1.10/gallon.
Texas	1935	2.40	29	Yes	6.7% on-premise and \$0.05/drink on airline sales
Utah		see footnote (1)		Yes	
Vermont		see footnote (1)		no	10% on-premise sales tax
Virginia		see footnote (1)		Yes	
Washington (3)		\$14.27	1	--	\$9.24/gal. on-premise; 20.5% retail sales tax, 13.7% sales tax to on-premise
West Virginia		see footnote (1)		Yes	
Wisconsin	1934	3.25	21	Yes	\$0.03/gallon administrative fee
Wyoming		see footnote (1)		Yes	
Dist. of Columbia		1.50	33	--	9% off- and on-premise sales tax
United States		\$13.50			

Notes:

n.a. = not applicable. These 5 states do not have a general sales tax.

(1) In 17 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees, price make-ups, and net liquor profits.

(2) General sales tax applies to on-premise sales only.

(3) Washington privatized liquor sales effective June 1, 2012.

# Beer and Wine Tax

## Summary

Statute: Title 12, Chapter 21

Date Enacted: 1933

Date of last significant change: 1969 (increase of one-tenth a cent per ounce on beer tax)  
1959 (inception of additional wine tax)

### Rate: Tax Paid By Wholesalers

<u>Beer Excise Tax</u>		<u>Wine Excise Tax</u>	
Beer per ounce.....	\$0.006	Wine per 8oz. up to 1 gallon .....	\$0.06
Per 12 ounce can.....	\$0.072	Wine per gallon.....	\$0.90
		Additional wine tax per 8oz.....	\$0.01
		Additional wine tax per gallon.....	\$0.18
		Wine per liter.....	\$0.25
		Additional wine tax per liter.....	\$0.05
		<b>Total tax per gallon.....</b>	<b>\$1.08</b>
		<b>Total tax per liter.....</b>	<b>\$0.30</b>

Current Distribution: General Fund; revenue from 7-day permits to local governments

### Fiscal Year Collections \*

FY06	\$98,008,570
FY07	\$99,568,753
FY08	\$100,610,827
FY09	\$101,356,299
FY10	\$99,229,717
FY11	\$101,449,245
FY12	\$100,650,171
FY13	\$100,542,813
FY14	\$102,547,763
FY15	\$104,865,231

\* Includes license fees and permits

### Fiscal Impacts as a Result of Change in Current Law

A three cents consumption tax for on-premise 12-ounce beer at the point of sale	\$39,162,688
An increase on the excise tax of beer by ten-cents per can (12 ounce unit)	\$130,542,292
An increase of fifty percent to the beer excise tax	\$46,995,225
Increase the beer excise tax to one and two-tenths cents an ounce (double the current rate)	\$93,990,450
A three cents consumption tax for on-premise glasses of wine at the point of sale	\$9,079,299
An increase of fifty percent to the wine excise tax	\$7,022,275
Increase the wine excise tax to two dollars sixteen cents a gallon (double the current rate)	\$28,089,100

**STATE TAX RATES ON BEER**  
(July 1, 2015)

STATE	EXCISE TAX RATES (\$ per gallon)	RANK	GENERAL SALES TAX APPLIES	OTHER TAXES
Alabama	\$0.53	6	Yes	\$0.52/gallon local tax statewide
Alaska	1.07	2	n.a.	
Arizona	0.16	31	Yes	
Arkansas	0.23	22	Yes	3% off- 10% on-premise tax
California	0.20	24	Yes	
Colorado	0.08	45	Yes	
Connecticut	0.24	21	Yes	
Delaware	0.16	31	n.a.	
Florida	0.48	7	Yes	
Georgia	0.32	13	Yes	\$0.53/gallon local tax
Hawaii	0.93	3	Yes	\$0.54/gallon draft beer
Idaho	0.15	35	Yes	over 4% - \$0.45/gallon
Illinois	0.231	23	Yes	\$0.29/gallon in Chicago and \$0.09/gallon in Cook County
Indiana	0.115	40	Yes	
Iowa	0.19	27	Yes	
Kansas	0.18	28	--	over 3.2% - (8% off- and 10% on-premise), under 3.2% - 4.23% sales tax
Kentucky	0.08	45	Yes	10.75% wholesale tax; * general sales tax applies to on-premise sales only
Louisiana	0.32	13	Yes	\$0.048/gallon local tax
Maine	0.35	12	Yes	7% on-premise saales tax
Maryland	0.09	43	--	9% sales tax; \$0.2333/gallon in Garrett County
Massachusetts	0.11	41		0.57% on private club sales
Michigan	0.20	24	Yes	
Minnesota	0.15	35	--	under 3.2% - \$0.077/gallon, 9% sales tax
Mississippi	0.4268	8	Yes	
Missouri	0.06	49	Yes	
Montana	0.14	37	n.a.	
Nebraska	0.31	15	Yes	
Nevada	0.16	31	Yes	
New Hampshire	0.30	16	n.a.	
New Jersey	0.12	39	Yes	
New Mexico	0.41	9	Yes	
New York	0.14	37	Yes	additional \$0.12/gallon in New York City
North Carolina	0.6171	5	Yes	
North Dakota	0.16	31	--	7% state sales tax, bulk beer \$0.08/gal.
Ohio	0.18	28	Yes	
Oklahoma	0.40	11	Yes	under 3.2% - \$0.36/gallon; 13.5% on-premise
Oregon	0.08	45	n.a.	
Pennsylvania	0.08	45	Yes	
Rhode Island	0.11	41	Yes	\$0.04/case wholesale tax
South Carolina	0.77	4	Yes	
South Dakota	0.27	17	Yes	
Tennessee	1.29	1	Yes	Excise Barrelage Tax and Wholesale Tax
Texas	0.20	24	Yes	14.95% on-premise and \$0.05/drink on airline sales
Utah	0.41	9	Yes	over 3.2% - sold through state store
Vermont	0.265	18	Yes	more than 6% alcohol - \$0.55; 10% on-premise sales tax
Virginia	0.26	19	Yes	
Washington	0.26	19	Yes	
West Virginia	0.18	28	Yes	
Wisconsin	0.06	49	Yes	
Wyoming	0.02	51	Yes	
Dist. of Columbia	\$0.09	43	Yes	9% off- and on-premise sales tax
United States	\$0.58			

Note: n.a. = not applicable. These 5 states do not have a general sales tax.

Sources: Tax Foundation; Federation of Tax Administrators; Commerce Clearinghouse

**STATE TAX RATES ON WINE**  
(July 1, 2015)

STATE	EXCISE TAX RATES (\$ per gallon)	RANK	EXCISE TAX RATES (\$ per liter)	GENERAL SALES TAX APPLIES	OTHER TAXES
Alabama	\$1.70	4	\$0.45	Yes	\$0.26/gallon local; over 16.5% - \$9.16/gallon
Alaska	2.50	1	\$0.66	n.a.	
Arizona	0.84	20	\$0.22	Yes	over 24% - \$4.00/gallon
Arkansas	0.75	21	\$0.20	Yes	under 5% - \$0.25/gallon; \$0.05/case; 3% off- and 10% on-premise
California	0.20	45	\$0.05	Yes	sparkling wine - \$0.30/gallon
Colorado	0.28	43	\$0.07	Yes	
Connecticut	0.72	22	\$0.19	Yes	over 21% and sparkling wine - \$1.80/gallon
Delaware	0.97	14	\$0.26	n.a.	
Florida	2.25	2	\$0.59	Yes	over 17.259% - \$3.00/gallon, sparkling wine \$3.50/gallon
Georgia	1.51	6	\$0.40	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax
Hawaii	1.38	9	\$0.36	Yes	sparkling wine - \$2.12/gallon, wine coolers - \$0.85/gallon
Idaho	0.45	34	\$0.12	Yes	
Illinois	1.39	8	\$0.37	Yes	over 20% - \$8.55/gallon; (\$0.36 - \$0.89/gallon in Chicago; (\$0.20 - \$0.45)/gallon in Cook County
Indiana	0.47	33	\$0.12	Yes	over 21% - \$2.68/gallon
Iowa	1.75	3	\$0.46	Yes	under 5% - \$0.19/gallon
Kansas	0.30	39	\$0.08	--	over 14% - \$0.75/gallon; 8% off- and 11% on-premise
Kentucky	0.50	31	\$0.13	Yes	11% wholesale
Louisiana	0.11	47	\$0.03	Yes	14% to 24% - \$0.23/gallon, over 24% and sparkling wine - \$1.59/gallon
Maine	0.60	26	\$0.16	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; 7% on-premise sales tax
Maryland	0.40	36	\$0.11	--	9% sales tax
Massachusetts	0.55	28	\$0.15		sparkling wine - \$0.70/gallon
Michigan	0.51	30	\$0.14	Yes	over 16% - \$0.76/gallon
Minnesota	0.30	39	\$0.08	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - \$1.82/gallon; over 24% - \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax
Mississippi	0.35	37	\$0.09	Yes	sparkling wine and champagne - \$1.00/gallon;
Missouri	0.42	35	\$0.11	Yes	
Montana	1.06	11	\$0.28	n.a.	over 16% - sold through state stores
Nebraska	0.95	15	\$0.25	Yes	over 14% - \$1.35/gallon
Nevada	0.70	24	\$0.18	Yes	14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon
New Hampshire	see footnote (1)			n.a.	
New Jersey	0.875	18	\$0.23	Yes	
New Mexico	1.70	4	\$0.45	Yes	
New York	0.30	39	\$0.08	Yes	
North Carolina	1.00	12	\$0.26	Yes	over 17% - \$1.11/gallon
North Dakota	0.50	31	\$0.13	--	over 17% - \$0.60/gallon; 7% sales tax
Ohio	0.32	38	\$0.08	Yes	over 14% to 21% - \$1.00/gal., vermouth - \$1.10/gal., sparkling wine - \$1.50/gal.
Oklahoma	0.72	22	\$0.19	Yes	sparkling wine - \$2.08/gallon; 13.5% on-premise
Oregon	0.67	25	\$0.18	n.a.	over 14% - \$0.77/gallon
Pennsylvania	see footnote (1)			Yes	
Rhode Island	0.60	26	\$0.16	Yes	sparkling wine - \$0.75/gallon
South Carolina	0.90	17	\$0.24	Yes	\$0.18/gallon additional tax
South Dakota	0.93	16	\$0.25	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax
Tennessee	1.21	10	\$0.32	Yes	15% on-premise
Texas	0.204	45	\$0.05	Yes	over 14% - \$0.408/gallon and sparkling wine - \$0.516/gallon; 6.7% on-premise and \$0.05/drink on airline sales
Utah	see footnote (1)			Yes	
Vermont	0.55	29	\$0.15	Yes	over 16% - sold through state store, 10% on-premise sales tax
Virginia	1.51	6	\$0.40	Yes	under 4% - \$0.2565/gallon and over 14% - sold through state stores
Washington	0.87	19	\$0.23	Yes	over 14% - \$1.72/gallon
West Virginia	1.00	12	\$0.26	Yes	5% local tax
Wisconsin	0.25	44	\$0.07	Yes	over 14% - \$0.45/gallon
Wyoming	see footnote (1)			Yes	
Dist of Columbia	\$0.30	39	\$0.08	--	9% off- and on-premise sales tax; over 14% - \$0.40/gal.; Sparkling - \$0.45/gal.
United States	\$1.07		\$0.28		

Notes: n.a. = not applicable. These 5 states do not have a general sales tax.

(1) All wine sales are through state stores. Revenue in these states is generated from various taxes, fees, price mark-ups, and net profits.

Sources: Tax Foundation; Federation of Tax Administrators; Commerce Clearinghouse

# Cigarette Tax

## Summary

Statute: 12-21-620(1), 12-21-625

Date Enacted: 1923

Date of last changes: 2010 - Increase of 50-cent per pack surcharge effective FY2011

Rate: Base rate: 7-cents per pack of 20 cigarettes

Surcharge rate: 50-cents per pack of 20 cigarettes

Current Distribution: Base: General Fund; Surcharge: Medicaid Expansion Fund

### Fiscal Year Collections 1/

FY06	\$31,980,302
FY07	\$31,672,210
FY08	\$31,072,833
FY09	\$30,572,978
FY10	\$35,257,195
FY11	\$24,692,298
FY12	\$26,247,497
FY13	\$27,677,135
FY14	\$25,631,758
FY15	\$25,482,166

### Cigarette Tax Surcharge to Medicaid Expansion Fund

<u>Fiscal Year</u>	<u>Medicaid Expansion Fund (Millions)</u>
FY2010-11	\$116,196,868
FY2011-12	\$138,667,472
FY2012-13	\$138,140,970
FY2013-14	\$132,495,239
FY2014-15	\$129,606,118
FY2015-16 (est.)	\$126,754,783
FY2016-17 (est.)	\$123,966,178

1/ Includes 5% tax collection of other tobacco products

### Fiscal Impacts as a Result of Change in Current Law

* Elimination of tax would reduce state revenue in FY16 by	\$25,100,000
* Elimination of tax would reduce state revenue in FY17 by	\$24,724,000

**STATE EXCISE TAX RATES ON CIGARETTES  
(August 1, 2015)**

STATE	YEAR ADOPTED	TAX RATE (¢ per pack)	RANK
Alabama (a)	1935	42.5	48
Alaska	1949	200	12
Arizona	1935	200	12
Arkansas	1929	115	32
California	1959	87	35
Colorado	1964	84	37
Connecticut	1935	340	4
Delaware	1943	160	23
Florida (b)	1943	133.9	28
Georgia	1937	37	49
Hawaii	1939	320	5
Idaho	1945	57	43
Illinois (a)	1941	198	17
Indiana	1947	99.5	34
Iowa	1921	136	27
Kansas	1927	129	31
Kentucky (c)	1936	60	41
Louisiana	1932	86	36
Maine	1941	200	12
Maryland	1958	200	12
Massachusetts	1939	351	3
Michigan	1947	200	12
Minnesota (d)	1947	290	8
Mississippi	1932	68	38
Missouri (a)	1955	17	51
Montana	1947	170	20
Nebraska	1947	64	39
Nevada	1947	180	18
New Hampshire	1939	178	19
New Jersey	1948	270	9
New Mexico	1943	166	22
New York (a)	1939	435	1
North Carolina	1969	45	46
North Dakota	1927	44	47
Ohio	1931	130	30
Oklahoma	1933	103	33
Oregon (e)	1965	131	29
Pennsylvania	1937	160	23
Rhode Island	1939	375	2
South Carolina	1923	57	43
South Dakota	1923	153	25
Tennessee (a)	1925	62	40
Texas	1931	141	26
Utah	1923	170	20
Vermont	1937	308	6
Virginia (a)	1960	30	50
Washington	1935	302.5	7
West Virginia	1947	55	45
Wisconsin	1939	252	10
Wyoming	1951	60	41
Dist. of Columbia (f)	1949	250	11
United States		100.66	

Notes:

(a) Counties and cities may impose an additional tax on a pack of cigarettes: in Alabama, 1¢ to 25¢; Illinois, 10¢ to \$4.18; Missouri, 4¢ to 7¢; New York City, \$1.50; Tennessee, 1¢; and Virginia, 2¢ to 15¢.

(b) Florida's rate includes a surcharge of \$1 per pack.

(c) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in Kentucky and 0.05¢ in Tennessee.

(d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department.

The current rate is 52.6¢ through December 31, 2015.

(e) Tax rate in Oregon is scheduled to increase to \$1.32 per pack January 1, 2016.

(f) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 40¢.

**OTHER TOBACCO PRODUCTS TAX**  
(January 1, 2015)

State	Tax Rate (1)	Tax Base (1)
Alabama (2)		
Cigars	3.0¢-40.5¢/ 10 cigars	
Tobacco/ Snuff	2¢-8¢/ ounce	
Alaska	75%	Wholesale Price
Arizona		
Cigars	22.01¢-\$2.18/10 cigars	
Tobacco/ Snuff	23.8¢/ounce	
Arkansas	68%	Manufacturer's Price
California (3)	28.95%	Wholesale Price
Colorado	40%	Manufacturer's Price
Connecticut (4)	50%	Wholesale Price
Delaware (4)	15%	Wholesale Price
Florida (5)		
Tobacco/ Snuff	85%	Wholesale Price
Georgia		
Little Cigars	2.5¢/10 cigars	
Other Cigars	23%	Wholesale Price
Tobacco	10%	Wholesale Price
Hawaii (6)		
Large Cigars	50%	Wholesale Price
Tobacco/ Snuff	70%	Wholesale Price
Idaho	40%	Wholesale Price
Illinois (4)	36%	Wholesale Price
Indiana	24%	Wholesale Price
Iowa (6)	50%	Wholesale Price
Kansas	10%	Wholesale Price
Kentucky	15%	Wholesale Price
Louisiana		
Cigars	8%-20%	Manufacturer's Price
Snuff/ Smoking Tobacco	20%-33%	Manufacturer's Price
Maine		
Chewing Tob./ Snuff	\$2.02/ounce	
Smoking Tob./ Cigars	20%	Wholesale Price
Maryland		
Tobacco/ Snuff	30%	Wholesale Price
Cigars	70%	Wholesale Price
Massachusetts	40%	Wholesale Price
Michigan	32%	Wholesale Price
Minnesota	95%	Wholesale Price
Mississippi	15%	Manufacturer's Price
Missouri	10%	Manufacturer's Price
Montana (4)	50%	Wholesale Price
Nebraska (4)	20%	Wholesale Price
Nevada	30%	Wholesale Price
New Hampshire	48%	Wholesale Price
New Jersey (4)	30%	Wholesale Price
New Mexico	25%	Product value
New York (4)	75%	Wholesale Price
North Carolina	12.8%	Wholesale Price
North Dakota		
Cigars & Tobacco	28%	Wholesale Price
Chew Tobacco & Snuff	16¢-60¢/ounce	
Ohio	17%	Wholesale Price
Oklahoma		
Cigars Little & Large	36¢-\$1.20/ 10 cigars	
Snuff & Tobacco	60%-80%	Factory List Price
Oregon (4)	65%	Wholesale Price
Pennsylvania	none	
Rhode Island	80%	Wholesale Price
South Carolina	5%	Manufacturer's Price
South Dakota	35%	Wholesale Price
Tennessee	6.6%	Wholesale Price
Texas		
Cigar	1.0¢-15.0¢ / 10 cigars	
Tobacco/ Snuff	\$1.22/ounce	
Utah (4) (6)	86%	Manufacturer's Price
Virginia (4)	10%	Manufacturer's Price
Vermont (4)	92%	Wholesale Price
Washington (4)	95%	Wholesale Price
West Virginia	7%	Wholesale Price
Wisconsin	71%	Manufacturer's Price
Wyoming (7) (4)	20%	Wholesale Price
Dist. of Columbia (3)	70%	Wholesale Price

Notes:

- (1) The volume-based tax rates were converted to cents per 10 cigars or per ounce for consistency.
- (2) Alabama's cigar tax rate rises with the retail price; the rate on smoking tobacco and snuff depends on package weight.
- (3) California and the Dist. of Columbia adjusts the tax rate annually, effective July 1st for CA and October 1st for DC each year.
- (4) Tax rate on Snuff per ounce is \$1.00 in CT, 54¢ in DE, 30¢ in IL, 4.75¢ in KY, 85¢ in MT, 44¢ in NE, 75¢ in NJ, \$2.00 in NY, \$1.78 in OR, \$1.83 in UT, 18¢ in VA, \$2.29 in VT, \$2.105 in WA and 60¢ in WY.
- (5) Florida's rate includes a 60% surtax.
- (6) Little cigars are taxed as cigarettes.
- (7) Or 10% of retail price in Wyoming.

**Cigarette Smoking By State**  
(Calendar Years 2004 to 2013, Percent of Population)

State/Area	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Alabama	24.9	24.8	23.3	22.5	22.2	22.5	21.9	24.3	23.8	21.5
Alaska	24.9	25.0	24.2	22.2	21.7	20.6	20.4	22.9	20.5	22.6
Arizona	18.6	20.4	18.1	19.8	15.9	16.1	15.0	19.3	17.1	16.3
Arkansas	25.7	23.5	23.7	22.4	22.4	21.5	22.9	27.0	25.0	25.9
California	14.8	15.2	14.9	14.3	14.0	12.9	12.1	13.7	12.6	12.5
Colorado	20.1	19.9	17.9	18.7	17.6	17.1	16.0	18.3	17.7	17.7
Connecticut	18.1	16.5	17.0	15.5	16.0	15.4	13.2	17.1	16.0	15.5
Delaware	24.5	20.7	21.7	19.0	17.8	18.3	17.3	21.8	19.7	19.6
District of Columbia	21.0	20.1	17.9	17.3	16.4	15.3	15.6	20.8	19.6	18.8
Florida	20.4	21.6	21.0	19.3	17.5	17.1	17.1	19.3	17.7	16.8
Georgia	20.1	22.2	20.0	19.3	19.5	17.7	17.6	21.2	20.4	18.8
Hawaii	N/A	17.1	17.5	17.0	15.4	15.4	14.5	16.8	14.6	13.3
Idaho	17.5	17.9	16.8	19.2	16.9	16.3	15.7	17.2	16.4	17.2
Illinois	22.2	19.9	20.5	20.2	21.3	18.6	16.9	20.9	18.6	18.0
Indiana	25.0	27.3	24.1	24.1	26.1	23.1	21.2	25.6	24.0	21.9
Iowa	20.8	20.4	21.5	19.8	18.8	17.2	16.1	20.4	18.1	19.5
Kansas	19.8	17.8	20.0	17.9	17.9	17.8	17.0	22.0	19.4	20.0
Kentucky	27.6	28.7	28.6	28.3	25.3	25.6	24.8	29.0	28.3	26.5
Louisiana	23.6	22.6	23.4	22.6	20.5	22.1	22.1	25.7	24.8	23.5
Maine	21.0	20.9	20.9	20.1	18.2	17.3	18.2	22.8	20.3	20.2
Maryland	19.7	19.0	17.8	17.1	14.9	15.2	15.2	19.1	16.2	16.4
Massachusetts	18.5	18.1	17.8	16.4	16.1	15.0	14.1	18.2	16.4	16.6
Michigan	23.4	22.1	22.4	21.2	20.4	19.6	18.9	23.3	23.3	21.4
Minnesota	20.7	20.0	18.3	16.5	17.6	16.8	14.9	19.1	18.8	18.0
Mississippi	24.6	23.7	25.1	24.0	22.7	23.3	22.9	26.0	24.0	24.8
Missouri	24.1	23.4	23.3	24.6	25.0	23.1	21.1	25.0	23.9	22.1
Montana	20.4	19.2	19.0	19.5	18.5	16.8	18.8	22.1	19.7	19.0
Nebraska	20.3	21.3	18.6	19.9	18.4	16.7	17.2	20.0	19.7	18.4
Nevada	23.2	23.1	22.2	21.5	22.3	22.0	21.3	22.9	18.1	19.4
New Hampshire	21.8	20.5	18.7	19.4	17.0	15.8	16.9	19.4	17.2	16.2
New Jersey	18.9	18.1	18.1	17.2	14.8	15.8	14.4	16.8	17.3	15.7
New Mexico	20.3	21.5	20.2	20.8	19.4	17.9	18.5	21.5	19.3	19.1
New York	20.0	20.5	18.3	18.9	16.8	18.0	15.5	18.1	16.2	16.6
North Carolina	23.2	22.7	22.1	22.9	20.9	20.3	19.8	21.8	20.9	20.3
North Dakota	19.9	20.0	19.6	21.0	18.2	18.6	17.4	21.9	21.2	21.2
Ohio	25.9	22.3	22.5	23.1	20.2	20.3	22.5	25.1	23.3	23.4
Oklahoma	26.1	25.1	25.1	25.8	24.8	25.5	23.7	26.1	23.3	23.7
Oregon	20.0	18.5	18.5	16.9	16.3	17.9	15.1	19.7	17.9	17.3
Pennsylvania	22.7	23.7	21.5	20.9	21.4	20.2	18.4	22.4	21.4	20.9
Rhode Island	21.3	19.8	19.3	17.0	17.4	15.1	15.7	20.0	17.4	17.4
<b>South Carolina</b>	<b>24.5</b>	<b>22.6</b>	<b>22.3</b>	<b>21.9</b>	<b>20.1</b>	<b>20.4</b>	<b>21.0</b>	<b>23.1</b>	<b>22.5</b>	<b>22.0</b>
South Dakota	20.3	19.8	20.4	19.8	17.6	17.5	15.4	23.0	22.0	19.6
Tennessee	26.1	26.8	22.6	24.3	23.2	22.0	20.1	23.0	24.9	24.3
Texas	20.6	20.0	18.1	19.4	18.6	17.9	15.8	19.2	18.2	15.9
Utah	10.5	11.5	9.8	11.7	9.2	9.8	9.1	11.8	10.6	10.3
Vermont	20.0	19.3	18.0	17.6	16.8	17.1	15.4	19.1	16.5	16.6
Virginia	20.9	20.6	19.3	18.6	16.5	19.0	18.5	20.9	19.0	19.0
Washington	19.2	17.6	17.1	16.8	15.7	14.9	15.2	17.5	17.2	16.1
West Virginia	26.9	26.6	25.7	27.0	26.6	25.6	26.8	28.6	28.2	27.3
Wisconsin	22.0	20.8	20.8	19.6	19.9	18.8	19.1	20.9	20.4	18.7
Wyoming	21.7	21.3	21.6	22.1	19.4	19.9	19.5	23.0	21.8	20.6
United States	20.9	20.6	20.2	19.8	20.6	17.9	17.3	21.2	19.6	18.1
Guam	34.0	N/A	34.0	31.1	27.4	24.1	25.8	30.5	25.8	26.5
Puerto Rico	12.7	13.1	12.5	12.2	11.6	10.6	11.9	14.8	12.6	10.8
U.S. Virgin Islands	9.5	8.3	9.1	8.7	6.5	6.4	5.8	N/A	N/A	N/A

Note: Current cigarette smoking is defined as persons who reported having smoked 100 or more cigarettes during their lifetime and who currently smoke every day or some days. Based on the Behavioral Risk Factor Surveillance System, a telephone survey of health behaviors of the civilian, noninstitutionalized U.S. population, 18 years old and over.

Source: U.S. Centers for Disease Control and Prevention, Atlanta, GA, "Morbidity and Mortality Weekly Report"

BEA/RWM/12/15/15

# Corporate License Tax

## Summary

Statute: Title 12, Chapter 20

Date Enacted: 1922

Date of last changes: 1988 (Domestic Corporations annual license fee was increased from \$5 to \$15, plus \$1 for \$1,000 of total capital stock and the entire surplus of a corporation other than its earned surplus or otherwise known as retained earnings)

Rate: **Domestic Corporations-** annual license fee is \$15, plus \$1 for each \$1,000 of capital and paid in surplus)

**Foreign Corporations-** same license fee as Domestic Corporations except must be apportioned in accordance with the ratio used for income tax purposes.

**Utility Corporations-** annual license fee is \$1 for each \$1,000 of fair market value of property owned and \$3 for each \$1,000 of gross receipts for services rendered.

Note: There is a minimum license fee of \$25 for all Corporations

Current Distribution: State General Fund

## Fiscal Year Collections 1/

FY06	\$71,557,850
FY07	\$65,161,042
FY08	\$74,406,043
FY09	\$80,987,747
FY10	\$73,412,951
FY11	\$88,714,001
FY12	\$101,707,552
FY13	\$74,208,001
FY14	\$95,139,381
FY15	\$129,851,012

1/ General Fund collections only.

## Fiscal Impacts as a Result of Change in Current Law

* Elimination of tax would reduce state revenue in FY16 by	\$103,226,000
* Elimination of tax would reduce state revenue in FY17 by	\$109,110,000

# Documentary Stamp Tax

## Summary

Statute: Title 12, Chapter 24

Date Enacted: 1923

Date of last significant change: FY05 - \$0.25 of every \$1.00 in State General Fund stamp revenue is transferred to the Conservation Bank Trust Fund

Rate: \$1.85 per \$500 of value

Current Distribution: \$0.75 - State General Fund  
 \$0.25 - Conservation Bank Trust Fund  
 \$0.20 - SC Housing Authority Trust  
 \$0.10 - Heritage Land Trust  
 \$0.55 - County General Fund

## Fiscal Year General Fund Collections

	Gross Revenue	Transfer to Conservation Bank	Net General Fund	State Housing Authority Trust	Heritage Land Trust
FY05	\$65,328,761	\$14,834,804	\$50,493,957	\$13,100,003	\$6,550,012
FY06	\$85,070,305	\$21,055,192	\$64,015,133	\$16,924,154	\$8,462,077
FY07	\$75,205,284	\$19,006,698	\$56,198,586	\$15,285,358	\$7,642,679
FY08	\$57,966,115	\$14,781,204	\$43,184,911	\$11,972,963	\$5,986,482
FY09	\$32,991,962	\$8,585,569 <sup>1/</sup>	\$24,406,393	\$6,868,455	\$3,434,227
FY10	\$33,210,359	\$2,207,050 <sup>2/</sup>	\$31,003,309	\$6,071,406	\$3,035,703
FY11	\$28,589,611	\$1,707,050 <sup>3/</sup>	\$26,882,561	\$5,831,300	\$2,915,650
FY12	\$29,941,728	\$2,207,050 <sup>4/</sup>	\$27,734,678	\$6,058,097	\$3,029,048
FY13	\$38,496,980	\$9,504,102 <sup>5/</sup>	\$28,992,878	\$7,603,282	\$3,801,641
FY14	\$46,724,819	\$11,341,147	\$35,383,672	\$9,072,918	\$4,536,459
FY15	\$53,876,792	\$13,236,618	\$40,640,174	\$12,433,370	\$5,294,647

## Fiscal Impacts as a Result of Change in Current Law

	Gross Revenue	Transfer to Conservation Bank	Net General Fund	State Housing Authority Trust	Heritage Land Trust
FY16	\$59,642,000	\$14,911,000	\$44,731,000	\$13,763,831	\$5,861,213
FY17	\$62,982,000	\$15,746,000	\$47,236,000	\$14,534,616	\$6,189,445

1/ For FY2009, the Conservation Bank shall transfer \$7,000,000 to the Department of Education to be used for school bus fuel. (Proviso 90.16)

2/ For FY2010, LLR to transfer \$207,050 (Proviso 89.115) and non-recurring transfer of \$2,000,000 (Proviso 90.19).

3/ For FY2011, LLR to transfer \$207,050 (Proviso 89.97) and non-recurring transfer of \$1,500,000 (Proviso 89.145).

4/ For FY2012, LLR to transfer \$207,050 (Proviso 89.87) and non-recurring transfer of \$2,000,000 (Proviso 90.22).

5/ For FY2013, the Conservation Bank revenue shall be transferred to the General Fund.

**State Realty Transfer Tax Rates**  
(As of September 2012)

State	Transfer Fee	Transfer Fee Rate	Rank	Notes
Alabama	Varies	0.1% to 0.15%	25	Deeds, \$0.50/\$500; Mortgages, \$0.15/\$100
Alaska	None			
Arizona	\$2 per deed or contract	N/C		
Arkansas	\$3.30/\$1,000	0.33%	19	
California	\$0.55/\$500	0.11%	36	
Colorado	\$0.01/\$100	0.01%	37	
Connecticut	Varies	0.75% to 1.25%	8	0.75% up to \$800K; 1.25% of value over \$800K; plus 0.11% to 0.36%
Delaware		1.5% to 2.0%	1	
Florida	Varies	0.35% to 0.70%	18	Deeds, \$0.70/\$100; Mortgages, \$0.35/\$100
Georgia	\$0.10/\$100	0.1%	25	
Hawaii	Varies	0.1% to 1.0%	25	\$0.10% to \$1.00/\$100 based on property value
Idaho	None			
Illinois	\$0.50/\$500	0.1%	25	Cook County, \$0.25/\$500; Chicago, \$5.25/\$500
Indiana	None			
Iowa	\$0.80/\$500	0.16%	33	
Kansas	\$0.26/\$100	0.26%	23	Mortgage only
Kentucky	\$0.50/\$500	0.1%	25	
Louisiana	None			
Maine	\$2.20/\$500	0.44%	14	
Maryland	Varies	0.5%	10	0.5% (0.25% for first-time buyers)
Massachusetts	\$2/\$500	0.456%	13	0.456% (0.4% plus 14% surtax); also \$10-\$20 surcharge
Michigan	\$3.75/\$500	0.75%	8	Local rates depending on population
Minnesota	\$1.65/\$500	0.33%	19	
Mississippi	None			
Missouri	None			
Montana	None			
Nebraska	\$2.25/\$1000	0.225%	24	
Nevada	Varies	0.13% to 0.25%	35	Under/over 700K county population
New Hampshire	\$0.75/\$100	1.5%	1	\$0.75/\$100 paid by both buyer and seller
New Jersey	\$5/\$500	1.0%	6	Graduated scale based on property value
New Mexico	None			
New York	Varies	0.4% to 1.4%	11	New York City, 1% up to \$550K; 1.4% over \$1M
North Carolina	\$1/\$500	0.2%	22	
North Dakota	None			
Ohio	Varies	0.1%	25	0.1% plus 0.3% local
Oklahoma	\$0.75/\$500	0.15%	34	
Oregon	None			
Pennsylvania	Local varies	1.0%	6	
Rhode Island	\$2/\$500	0.4%	11	
South Carolina	\$1.85/\$500	0.37%	16	State-county combination
South Dakota	\$0.50/\$500	0.1%	25	
Tennessee	\$0.37/\$100	0.37%	16	
Texas	None			
Utah	None			
Vermont	Varies	1.25%	4	Tax on gains; varies with length of time owned
Virginia	\$0.50/\$500	0.1%	25	\$0.25/\$100 on sales up to \$10 million mortgage tax
Washington	Varies	1.28%	3	1.28% of sales price plus local taxes
West Virginia	\$1.65/\$500	0.33%	19	State-county combination
Wisconsin	\$0.30/\$100	0.3%	15	
Wyoming	None			
District of Columbia		1.1%	5	Transfer, 1.1%; Mortgage recordation, 1.1% to 1.5%

Notes: "None" - state does not have a realty transfer tax on deeds or mortgages.

N/C - Not Calculable.

Sources: National Association of Realtors; International Association of Assessing Officers; National Conference of State Legislators; various reports

BEA/RWM/11/09/13

**South Carolina Deed Recording Fee Collections  
By County  
Fiscal Years 2004-05 to 2013-14**

County	FY2004-05 (Dollars)	FY2005-06 (Dollars)	FY2006-07 (Dollars)	FY2007-08 (Dollars)	FY2008-09 (Dollars)	FY2009-10 (Dollars)	FY2010-11 (Dollars)	FY2011-12 (Dollars)	FY2012-13 (Dollars)	FY2013-14 (Dollars)	Rank
Abbeville	\$140,040	\$157,592	\$199,075	\$129,600	\$80,439	\$97,139	\$64,998	\$56,716	\$101,074	\$84,654	34
Aiken	\$1,629,782	\$2,325,520	\$2,484,528	\$1,815,646	\$1,161,110	\$1,134,034	\$940,013	\$954,496	\$980,231	\$1,321,279	13
Allendale	\$38,724	\$46,059	\$51,214	\$28,768	\$14,610	\$21,134	\$19,943	\$31,666	\$19,380	\$24,835	46
Anderson	\$1,853,483	\$2,435,618	\$2,349,209	\$1,967,282	\$1,165,847	\$913,374	\$941,595	\$987,023	\$1,125,359	\$1,368,366	12
Bamberg	\$41,692	\$62,390	\$76,217	\$108,751	\$41,684	\$57,367	\$43,161	\$43,996	\$46,801	\$43,537	45
Barnwell	\$94,222	\$109,422	\$192,618	\$114,302	\$52,149	\$66,092	\$54,011	\$39,617	\$42,955	\$57,079	41
Beaufort	\$12,043,950	\$14,722,242	\$9,794,837	\$6,901,249	\$4,196,830	\$3,780,439	\$3,609,476	\$3,993,012	\$4,368,785	\$5,033,528	4
Berkeley	\$3,605,876	\$4,186,252	\$4,126,156	\$3,575,491	\$1,900,715	\$1,645,648	\$1,688,374	\$1,748,713	\$2,254,590	\$2,677,853	7
Calhoun	\$69,870	\$97,188	\$104,127	\$84,772	\$39,075	\$45,566	\$251,572	\$55,131	\$72,754	\$55,866	42
Charleston	\$14,629,032	\$17,882,941	\$14,332,021	\$10,648,416	\$5,949,799	\$5,424,613	\$6,292,236	\$6,237,253	\$8,758,671	\$10,990,807	1
Cherokee	\$269,216	\$345,060	\$292,087	\$325,609	\$229,060	\$177,056	\$140,054	\$147,893	\$183,286	\$185,180	27
Chester	\$184,992	\$274,295	\$276,251	\$242,180	\$146,184	\$90,749	\$74,789	\$77,649	\$109,804	\$128,569	30
Chesterfield	\$157,054	\$168,627	\$159,886	\$267,504	\$124,080	\$100,519	\$107,964	\$94,282	\$130,820	\$105,147	32
Clarendon	\$232,439	\$433,455	\$369,223	\$310,296	\$173,940	\$113,366	\$112,610	\$119,579	\$136,327	\$158,938	28
Colleton	\$604,983	\$733,686	\$695,473	\$551,663	\$360,858	\$313,463	\$373,471	\$263,281	\$399,035	\$403,343	19
Darlington	\$296,899	\$311,645	\$339,041	\$327,177	\$204,361	\$188,919	\$141,672	\$173,183	\$183,527	\$264,623	24
Dillon	\$91,949	\$112,287	\$135,258	\$134,516	\$52,720	\$44,600	\$86,219	\$58,818	\$44,636	\$60,229	40
Dorchester	\$2,823,112	\$3,281,455	\$3,070,474	\$2,097,059	\$1,293,463	\$1,244,982	\$1,050,573	\$1,040,833	\$1,399,184	\$1,678,336	10
Edgefield	\$163,564	\$292,612	\$405,234	\$174,408	\$121,065	\$121,985	\$82,492	\$122,041	\$98,688	\$146,128	29
Fairfield	\$221,723	\$239,802	\$348,670	\$213,903	\$130,370	\$126,463	\$102,676	\$75,872	\$98,246	\$111,594	31
Florence	\$1,110,499	\$1,309,358	\$1,380,529	\$1,226,442	\$722,356	\$635,050	\$486,370	\$602,652	\$812,960	\$876,121	16
Georgetown	\$2,425,213	\$3,316,172	\$2,733,013	\$1,815,502	\$889,328	\$755,338	\$760,788	\$788,913	\$1,099,091	\$1,105,932	14
Greenville	\$6,828,185	\$8,775,231	\$9,187,714	\$8,180,752	\$4,586,765	\$3,984,808	\$3,633,806	\$3,996,486	\$5,354,426	\$6,599,773	3
Greenwood	\$660,924	\$687,936	\$704,787	\$553,934	\$333,146	\$305,320	\$294,674	\$475,732	\$339,562	\$396,878	20
Hampton	\$194,734	\$164,641	\$184,857	\$107,842	\$53,304	\$54,676	\$70,622	\$44,884	\$64,866	\$68,863	37
Horry	\$13,027,809	\$19,451,019	\$15,169,404	\$9,742,671	\$5,481,683	\$5,264,511	\$4,988,727	\$4,963,867	\$5,900,468	\$6,648,753	2
Jasper	\$471,750	\$1,176,760	\$606,276	\$581,552	\$234,784	\$188,909	\$254,190	\$273,376	\$277,243	\$333,625	22
Kershaw	\$603,513	\$753,087	\$786,782	\$651,158	\$336,773	\$328,574	\$340,860	\$323,203	\$322,116	\$375,364	21
Lancaster	\$747,398	\$1,379,299	\$2,049,870	\$1,627,737	\$922,530	\$777,997	\$809,021	\$796,629	\$1,107,650	\$1,495,392	11
Laurens	\$368,115	\$396,741	\$426,434	\$365,928	\$246,315	\$214,146	\$163,787	\$183,981	\$283,675	\$251,846	25
Lee	\$50,374	\$75,211	\$74,209	\$63,892	\$35,752	\$35,259	\$28,965	\$48,383	\$55,273	\$51,436	44
Lexington	\$3,197,872	\$3,884,231	\$2,929,350	\$3,718,710	\$2,049,140	\$2,054,036	\$1,799,962	\$1,963,253	\$2,200,160	\$2,588,088	8
Marion	\$122,906	\$129,797	\$218,728	\$104,699	\$100,078	\$69,734	\$115,007	\$55,456	\$72,404	\$82,468	35
Marlboro	\$102,267	\$77,275	\$254,726	\$233,412	\$48,741	\$47,831	\$42,830	\$70,127	\$68,457	\$53,405	43
McCormick	\$88,040	\$215,857	\$113,950	\$132,208	\$59,484	\$40,846	\$53,381	\$29,460	\$44,251	\$89,128	33
Newberry	\$254,079	\$285,266	\$399,451	\$241,095	\$150,969	\$155,729	\$168,420	\$115,806	\$163,223	\$188,244	26
Oconee	\$1,343,853	\$1,923,811	\$1,761,979	\$1,424,734	\$847,739	\$642,892	\$559,936	\$574,899	\$706,430	\$696,171	17
Orangeburg	\$469,875	\$575,830	\$698,213	\$564,649	\$316,980	\$255,322	\$220,207	\$304,561	\$263,144	\$318,517	23
Pickens	\$1,267,976	\$1,688,461	\$1,837,818	\$1,365,682	\$897,588	\$743,227	\$725,644	\$612,439	\$790,547	\$1,020,056	15
Richland	\$5,382,794	\$6,587,082	\$7,222,200	\$5,863,700	\$3,298,571	\$2,903,654	\$2,450,905	\$2,405,012	\$3,374,553	\$3,958,602	5
Saluda	\$93,698	\$111,625	\$204,878	\$111,811	\$53,150	\$86,511	\$60,829	\$78,621	\$58,758	\$67,158	38
Spartanburg	\$2,719,297	\$3,157,197	\$3,583,981	\$3,241,987	\$1,939,207	\$1,439,584	\$1,329,849	\$1,743,627	\$2,147,607	\$2,515,116	9
Sumter	\$722,390	\$892,482	\$971,880	\$781,743	\$540,776	\$494,925	\$444,592	\$491,690	\$475,442	\$656,655	18
Union	\$86,043	\$95,594	\$179,411	\$112,282	\$130,488	\$55,193	\$59,696	\$58,854	\$78,868	\$66,754	39
Williamsburg	\$150,970	\$135,313	\$130,350	\$119,123	\$86,312	\$187,619	\$67,482	\$78,975	\$85,866	\$76,760	36
York	\$3,466,843	\$4,543,577	\$5,742,441	\$4,872,428	\$2,844,641	\$2,034,943	\$1,794,998	\$1,975,689	\$2,720,136	\$3,492,947	6
<b>Total Revenues</b>	<b>\$85,150,022</b>	<b>\$110,006,999</b>	<b>\$99,354,830</b>	<b>\$77,824,263</b>	<b>\$44,644,957</b>	<b>\$39,464,140</b>	<b>\$37,903,448</b>	<b>\$39,377,629</b>	<b>\$49,421,329</b>	<b>\$58,973,965</b>	

Source: South Carolina Department of Revenue.

**Homeownership Rates By State**  
(Calendar Year 2013, Percent of Housing Units)

State	Owners	Renters	Rank
Alabama	72.7	27.3	9
Alaska	64.6	35.4	39
Arizona	65.1	34.9	37
Arkansas	65.4	34.6	35
California	54.3	45.7	49
Colorado	64.4	35.6	40
Connecticut	68.5	31.5	19
Delaware	74.1	25.9	3
District of Columbia	44.6	55.4	51
Florida	66.1	33.9	34
Georgia	64.2	35.8	41
Hawaii	57.3	42.7	47
Idaho	71.5	28.5	12
Illinois	67.2	32.8	31
Indiana	71.7	28.3	11
Iowa	69.8	30.2	18
Kansas	63.5	36.5	43
Kentucky	67.5	32.5	27
Louisiana	67.8	32.2	25
Maine	73.5	26.5	6
Maryland	66.9	33.1	32
Massachusetts	65.3	34.7	36
Michigan	73.9	26.1	5
Minnesota	73.4	26.6	7
Mississippi	74.2	25.8	2
Missouri	71.3	28.7	14
Montana	67.4	32.6	28
Nebraska	68.2	31.8	21
Nevada	56.0	44.0	48
New Hampshire	74.1	25.9	3
New Jersey	64.9	35.1	38
New Mexico	67.3	32.7	29
New York	53.0	47.0	50
North Carolina	67.3	32.7	29
North Dakota	68.0	32.0	23
Ohio	67.9	32.1	24
Oklahoma	69.9	30.1	17
Oregon	64.2	35.8	41
Pennsylvania	71.5	28.5	12
Rhode Island	61.5	38.5	46
<b>South Carolina</b>	<b>72.4</b>	<b>27.6</b>	<b>10</b>
South Dakota	67.8	32.2	25
Tennessee	66.8	33.2	33
Texas	63.3	36.7	44
Utah	70.9	29.1	15
Vermont	73.0	27.0	8
Virginia	68.1	31.9	22
Washington	62.7	37.3	45
West Virginia	76.8	23.2	1
Wisconsin	68.5	31.5	19
Wyoming	70.5	29.5	16
United States	65.1	34.9	

Source: U.S. Department of Commerce, Bureau of the Census, Housing and Household Economic Statistics Division, "Housing Vacancies and Homeownership Annual Statistics: 2013".

BEA/RWM/12/11/15

# Income Taxes



# Corporate Income Tax

## Summary

Statute: Title 12, Chapter 6

Date Enacted: 1927

Date of last changes: TY88 Rate decreased from 6.0% to 5.5%

TY89 Rate decreased from 5.5% to 5.0%

1995 - For TY1996, the apportionment formula for multi-state companies doing business in the State was amended from an arithmetical average of the property ratio, the payroll ratio, and the sales ratio to the addition of the property ratio, the payroll ratio, and twice the sales ratio divided by 4.

2006 - For TY2007, the apportionment formula was amended to a single-weighted sales factor ratio. If this results in a reduction of income allocated to SC, the reduction is reduced by an applicable percentage. In TY2007, the percentage reduction allowed is 20%, in TY2008, the percentage reduction allowed is 40%, in TY2009, the percentage reduction allowed is 60%, in TY2010, the percentage reduction allowed is 80%. After TY2010, this apportionment formula is repealed.

Rate: 5% of net corporate income (Sec. 12-6-530)

Current Distribution: State General Fund

## Fiscal Year Collections

FY06	\$286,144,766
FY07	\$300,608,201
FY08	\$312,554,756
FY09	\$249,241,783
FY10	\$148,524,509
FY11	\$216,081,851
FY12	\$252,903,577
FY13	\$386,668,590
FY14	\$331,148,048
FY15	\$377,669,258

## Fiscal Impacts as a Result of Change in Current Law

A 1% reduction in the corporation income tax	(\$78,630,800)
An elimination of the corporation income tax	(\$393,154,000)
* Elimination of tax would reduce state revenue in FY16 by	\$393,154,000
* Elimination of tax would reduce state revenue in FY17 by	\$393,154,000

**RANGE OF STATE CORPORATE INCOME TAX RATES**  
(For Tax Year 2015 -- As of January 1, 2015)

STATE	YEAR ADOPTED	TAX RATE (Percent)	LOWEST	TAX BRACKETS	HIGHEST	NUMBER OF BRACKETS	TAX RATE (a) FINANCIAL INST. (Percent)	FEDERAL INCOME TAX DEDUCTIBLE
ALABAMA	1933	6.5		---Flat Rate---		1	6.5	Yes
ALASKA	1949	0 - 9.4	25,000		222,000	10	0.0	
ARIZONA	1933	6.0 (b)		---Flat Rate---		1	---Flat Rate---	
ARKANSAS	1929	1.0 - 6.5	3,000		100,001	6	0.0	
CALIFORNIA	1929	8.84 (c)		---Flat Rate---		1	10.84 (c)	
COLORADO	1937	4.63		---Flat Rate---		1	---Flat Rate---	
CONNECTICUT	1915	7.5 (d)		---Flat Rate---		1	---Flat Rate---	
DELAWARE	1957	8.7		---Flat Rate---		1	8.7-1.7 (e)	
FLORIDA	1971	5.5 (f)		---Flat Rate---		1	---Flat Rate---	
GEORGIA	1929	6.0		---Flat Rate---		1	---Flat Rate---	
HAWAII	1901	4.4 - 6.4 (g)	25,000		100,001	3	7.92 (g)	
IDAHO	1931	7.4 (h)		---Flat Rate---		1	---Flat Rate---	
ILLINOIS	1969	7.75 (i)		---Flat Rate---		1	---Flat Rate---	
INDIANA	1963	7.0 (j)		---Flat Rate---		1	8.5 (j)	
IOWA	1934	6.0 - 12.0	25,000		250,001	4	5.0	Yes (k)
KANSAS	1933	4.0 (l)		---Flat Rate---		1	2.25 (l)	
KENTUCKY	1936	4.0 - 6.0	50,000		100,001	3	--- (a)	
LOUISIANA	1934	4.0 - 8.0	25,000		200,001	5	4.0 - 8.0	Yes
MAINE	1969	3.5 - 8.93	25,000		250,000	4	1.0 (m)	
MARYLAND	1937	8.25		---Flat Rate---		1	---Flat Rate---	
MASSACHUSETTS	1919	8.0 (n)		---Flat Rate---		1	9.0 (n)	
MICHIGAN	1967	6.0		---Flat Rate---		1	--- (a)	
MINNESOTA	1933	9.8 (o)		---Flat Rate---		1	---Flat Rate---	
MISSISSIPPI	1921	3.0 - 5.0	5,000		10,001	3	0.0	
MISSOURI	1917	6.25		---Flat Rate---		1	7.0	Yes (k)
MONTANA	1917	6.75 (p)		---Flat Rate---		1	---Flat Rate---	
NEBRASKA	1967	5.58 - 7.81		100,000		2	--- (a)	
NEVADA		--		No corporate income tax				
NEW HAMPSHIRE	1970	8.5 (q)		---Flat Rate---		1	---Flat Rate---	
NEW JERSEY	1958	9.0 (r)		---Flat Rate---		1	---Flat Rate---	
NEW MEXICO	1933	4.8 - 6.9 (s)	500,000		1 million	3	0.0	
NEW YORK	1917	7.1 (t)		---Flat Rate---		1	---Flat Rate---	
NORTH CAROLINA	1921	5.0 (u)		---Flat Rate---		1	6.0 (t)	
NORTH DAKOTA	1919	1.48 - 4.53	25,000		50,001	3	7 (b)	Yes
OHIO	1971	(v)					--- (v)	
OKLAHOMA	1931	6.0		---Flat Rate---		1	6.0	
OREGON	1929	6.6 - 7.6 (w)		1 million		2	1 million	
PENNSYLVANIA	1935	9.99		---Flat Rate---		1	--- (a)	
RHODE ISLAND	1947	7.0 (c)		---Flat Rate---		1	---Flat Rate---	
SOUTH CAROLINA	1922	5.0		---Flat Rate---		1	4.5 (x)	
SOUTH DAKOTA		--		No corporate income tax			6.0-0.25% (b)	
TENNESSEE	1923	6.5		---Flat Rate---		1	6.5	
TEXAS		(y)					0.0	
UTAH	1931	5.0 (c)		---Flat Rate---			---Flat Rate---	
VERMONT	1931	6.0 - 8.5 (c)	10,000		25,000	3	--- (a)	
VIRGINIA	1915	6.0		---Flat Rate---		1	6.0	
WASHINGTON		--		No corporate income tax				
WEST VIRGINIA	1967	6.5		---Flat Rate---		1	---Flat Rate---	
WISCONSIN	1911	7.9		---Flat Rate---		1	7.9	
WYOMING		--		No corporate income tax				
DIST. OF COLUMBIA		9.4 (c)		---Flat Rate---		1	---Flat Rate---	

Sources: Tax Foundation; Federation of Tax Administrators; Commerce Clearinghouse

**RANGE OF STATE CORPORATE INCOME TAX RATES**  
**(For Tax Year 2015 -- As of January 1, 2015)**

Notes:

- (a) Rates listed are the corporate income tax rate applied to financial institutions or excise taxes based on income. Some states have other taxes based upon the value of deposits or shares.
- (b) Arizona minimum tax is \$100. Tax rate is scheduled to decrease to 5.5% in tax years 2016.
- (c) Minimum tax is \$800 in California, \$100 in District of Columbia, \$50 in North Dakota (banks), \$500 in Rhode Island, \$200 per location in South Dakota (banks), \$100 in Utah, \$250 in Vermont.
- (d) Connecticut's tax is the greater of the 7.5% tax on net income, a 0.31% tax on capital stock and surplus (maximum tax of \$1 million), or \$250 (the minimum tax). Plus, an additional 20% surtax applies for tax years 2012 and 2016.
- (e) The Delaware Bank marginal rate decreases over 4 brackets ranging from \$20 to \$650 million in taxable income. Building and loan associations are taxed at a flat 8.7%.
- (f) An exemption of \$50,000 is allowed. Florida's Alternative Minimum Tax rate is 3.3%.
- (g) Hawaii taxes capital gains at 4%. Financial institutions pay a franchise tax of 7.92% of taxable income (in lieu of the corporate income tax and general excise taxes).
- (h) Idaho's minimum tax on a corporation is \$20. The \$10 Permanent Building Fund Tax must be paid by each corporation in a unitary group filing a combined return. Taxpayers with gross sales in Idaho under \$100,000, and with no property or payroll in Idaho, may elect to pay 1% on such sales (instead of the tax on net income).
- (i) The Illinois rate of 7.75% is the sum of a corporate income tax rate of 5.25% plus a replacement tax of 2.5%.
- (j) The Indiana tax rate is scheduled to decrease to 6.5% on July 1, 2015.
- (k) 50% of the federal income tax is deductible.
- (l) In addition to the flat 4% corporate income tax, Kansas levies a 3.0% surtax on taxable income over \$50,000. Banks pay a privilege tax of 2.25% of net income, plus a surtax of 2.125% (2.25% for savings and loans, trust companies, and federally chartered savings banks) on net income in excess of \$25,000.
- (m) The state franchise tax on financial institutions is either (1) the sum of 1% of the Maine net income of the financial institution for the taxable year, plus 8¢ per \$1,000 of the institution's Maine assets as of the end of its taxable year, or (2) 39¢ per \$1,000 of the institution's Maine assets as of the end of its taxable year.
- (n) Business and manufacturing corporations pay an additional tax of \$2.60 per \$1,000 on either taxable Massachusetts tangible property or taxable net worth allocable to the state (for intangible property corporations). The minimum tax for both corporations and financial institutions is \$456.
- (o) In addition, Minnesota levies a 5.8% tentative minimum tax on Alternative Minimum Taxable Income.
- (p) Montana levies a 7% tax on taxpayers using water's edge combination. The minimum tax per corporation is \$50; the \$50 minimum applies to each corporation included on a combined tax return. Taxpayers with gross sales in Montana of \$100,000 or less may pay an alternative tax of 0.5% on such sales, instead of the net income tax.
- (q) New Hampshire's 8.5% Business Profits Tax is imposed on both corporations and unincorporated associations with gross income over \$50,000. In addition, New Hampshire levies a Business Enterprise Tax of 0.75% on the enterprise base (total compensation, interest and dividends paid) for businesses with gross income over \$150,000 or base over \$75,000.
- (r) In New Jersey small businesses with annual entire net income under \$100,000 pay a tax rate of 7.5%; businesses with income under \$50,000 pay 6.5%. The minimum Corporation Business Tax is based on New Jersey gross receipts. It ranges from \$500 for a corporation with gross receipts less than \$100,000, to \$2,000 for a corporation with gross receipts of \$1 million or more.
- (s) New Mexico tax rates are scheduled to decrease for tax year 2016.
- (t) New York's General business corporate rate shown. Corporations may also be subject to a capital stocks tax, which is being phased out through 2021. A minimum tax ranges from \$25 to \$200,000, depending on receipts (\$250 minimum for banks). Certain qualified New York manufacturers pay 0%. Small business taxpayers in New York pay rates of 6.5%, 7.1%, and 4.35% on 3 brackets of entire net income up to \$390,000.
- (u) In North Carolina financial institutions are also subject to a tax equal to \$30 per one million in assets. Tax rate is scheduled to decrease to 4% in tax year 2016, if certain revenue targets are met.
- (v) Ohio no longer levies a tax based on income (except for a particular subset of corporations), but instead imposes a Commercial Activity Tax (CAT) equal to \$150 for gross receipts situated to Ohio of between \$150,000 and \$1 million, plus 0.26% of gross receipts over \$1 million. Banks continue to pay a franchise tax of 1.3% of net worth. For those few corporations for whom the franchise tax on net worth or net income still applies, a litter tax also applies.
- (w) Oregon's minimum tax for C corporations depends on the Oregon sales of the filing group. The minimum tax ranges from \$150 for corporations with sales under \$500,000, up to \$100,000 for companies with sales of \$100 million or above.
- (x) South Carolina taxes savings and loans at a 6% rate.
- (y) Texas imposes a Franchise Tax, otherwise known as margin tax, imposed on entities with more than \$1,030,000 total revenues at rate of 1%, or 0.5% for entities primarily engaged in retail or wholesale trade, on lesser of 70% of total revenues or 100% of gross receipts after deductions for either compensation or cost of goods sold.

# Individual Income Tax

## Summary

Statute: Title 12, Chapter 6

Date Enacted: 1927

Date of last change: 1994 (index brackets adjusted by one-half of inflation)

TY04 - Elimination of the "marriage penalty"

TY06 - Reduction of tax rates for LLC's from 7% to 5% over 4 years

TY07 - Elimination of the 2.5% income tax bracket

TY13 - Reduction of tax rates for LLC's from 5% to 3% over 3 years

Rate for tax year 2017:	0% Not over \$2,950
	3% Over \$2,950 but not over \$5,900
	4% Over \$5,900 but not over \$8,850
	5% Over \$8,850 but not over \$11,800
	6% Over \$11,800 but not over \$14,750
	7% Over \$14,750

Current Distribution: General Fund

### Fiscal Year Collections 1/

FY06	\$2,995,477,875
FY07	\$3,347,490,746
FY08	\$3,327,774,540
FY09	\$2,812,344,948
FY10	\$2,673,010,771
FY11	\$2,907,731,224
FY12	\$3,096,834,299
FY13	\$3,357,517,669
FY14	\$3,422,604,314
FY15	\$3,661,194,579

### Fiscal Impacts as a Result of Change in Current Law

Reduce the 7% income tax bracket to 6%	(\$514,867,000)
Reduction of tax rates for LLC's from 5% to 3% over 3 years	(\$63,817,264)
Elimination of the 2.5% individual income tax bracket	(\$86,300,000)

1/ Includes General Fund portion of Property Tax Relief Trust Funds.

**STATE INDIVIDUAL INCOME TAXES**  
(Tax rates for Tax Year 2015 – As of January 1, 2015)

STATE	YEAR ADOPTED	TAX RATE RANGE (in Percents)		Number of Brackets	INCOME BRACKETS			PERSONAL EXEMPTIONS			FEDERAL INCOME TAX DEDUCTIBLE	
		Low	High		Lowest	Highest	Single	Married	Dependents			
ALABAMA	1933	2.0	-	5.0	3	500 (b)	-	3,001 (b)	1,500	3,000	500 (e)	Yes
ALASKA		No State Income Tax										
ARIZONA	1933	2.59	-	4.54	5	10,000 (b)	-	150,001 (b)	2,100	4,200	2,100	
ARKANSAS (a)	1929	0.9	-	6.9	6	4,299	-	35,100	26 (c)	52 (c)	26 (c)	
CALIFORNIA (a)	1935	1.0	-	12.3 (f)	9	7,749 (b)	-	519,687 (b)	108 (c)	216 (c)	333 (c)	
COLORADO	1937	4.63	-		1		---Flat rate---		4,000 (d)	8,000 (d)	4,000 (d)	
CONNECTICUT	1991	3.0	-	6.7	6	10,000 (b)	-	250,000 (b)	14,500 (g)	24,000 (g)	0	
DELAWARE	1917	0.0	-	6.6	7	2,000	-	60,001	110 (c)	220 (c)	110 (c)	
FLORIDA		No State Income Tax										
GEORGIA	1929	1.0	-	6.0	6	750 (h)	-	7,001 (h)	2,700	5,400	3,000	
HAWAII	1901	1.4	-	11.00	12	2,400 (b)	-	200,001 (b)	1,040	2,080	1,040	
IDAHO (a)	1931	1.6	-	7.4	7	1,429 (b)	-	10,718 (b)	4,000 (d)	8,000 (d)	4,000 (d)	
ILLINOIS	1969	3.75	-		1		---Flat rate---		2,000	4,000	2,000	
INDIANA	1963	3.3	-		1		---Flat rate---		1,000	2,000	2,500 (i)	
IOWA (a)	1934	0.36	-	8.98	9	1,539	-	69,255	40 (c)	80 (c)	40 (c)	Yes
KANSAS	1933	2.7	-	4.6 (j)	2		15,000 (b)		2,250	4,500	2,250	
KENTUCKY	1936	2.0	-	6.0	6	3,000	-	75,001	20 (c)	40 (c)	20 (c)	
LOUISIANA	1934	2.0	-	6.0	3	12,500 (b)	-	50,001 (b)	4,500 (k)	9,000 (k)	1,000	Yes
MAINE (a)	1969	0.0	-	7.95	3	5,200 (b)	-	20,900 (b)	3,900	7,800	3,900	
MARYLAND	1937	2.0	-	5.75	8	1,000 (f)	-	250,000 (f)	3,200	6,400	3,200	
MASSACHUSETTS (a)	1916	5.15	-		1		---Flat rate---		4,400	8,800	1,000	
MICHIGAN (a)	1967	4.25	-		1		---Flat rate---		3,950	7,900	3,950	
MINNESOTA (a)	1933	5.35	-	9.85	4	25,070 (m)	-	154,951 (m)	4,000 (d)	8,000 (d)	4,000 (d)	
MISSISSIPPI	1912	3.0	-	5.0	3	5,000	-	10,001	6,000	12,000	1,500	
MISSOURI	1917	1.5	-	6.0	10	1,000	-	9,001	2,100	4,200	1,200	Yes (n)
MONTANA (a)	1933	1.0	-	6.9	7	2,800	-	17,100	2,280	4,560	2,280	Yes (n)
NEBRASKA (a)	1967	2.46	-	6.84	4	3,050 (b)	-	39,460 (b)	130 (c)	260 (c)	130 (c)	
NEVADA		No State Income Tax										
NEW HAMPSHIRE	1923	State Income Tax of 5% on Dividends and Interest Income Only										
NEW JERSEY	1976	1.4	-	8.97	6	20,000 (o)	-	500,000 (o)	1,000	2,000	1,500	
NEW MEXICO	1933	1.7	-	4.9	4	5,500 (p)	-	16,001 (p)	4,000 (d)	8,000 (d)	4,000 (d)	
NEW YORK	1919	4.0	-	8.82	8	8,200 (b)	-	1,029,250 (b)	0	0	1,000	
NORTH CAROLINA	1921	5.75	-		1		---Flat rate---			None		
NORTH DAKOTA (a)	1919	1.22	-	3.22	5	37,450 (q)	-	411,500 (q)	4,000 (d)	8,000 (d)	4,000 (d)	
OHIO (a)	1971	0.528	-	5.333	9	5,200	-	208,000	2,200 (r)	4,400 (r)	1,700 (r)	
OKLAHOMA	1915	0.5	-	5.25	7	1,000 (s)	-	8,701 (s)	1,000	2,000	1,000	
OREGON (a)	1930	5.0	-	9.9	4	3,350 (b)	-	125,000 (b)	194 (c)	388 (c)	194 (c)	Yes (n)
PENNSYLVANIA	1971	3.07	-		1		---Flat rate---			None		
RHODE ISLAND (a)	1971	3.75	-	5.99	3	60,550	-	137,650	3,850	7,700	3,850	
SOUTH CAROLINA (a)	1922	0.0	-	7.0	6	2,910	-	14,550	4,000 (d)	8,000 (d)	4,000 (d)	
SOUTH DAKOTA		No State Income Tax										
TENNESSEE	1931	State Income Tax of 6% on Dividends and Interest Income Only										
TEXAS		No State Income Tax										
UTAH	1931	5.0	-		1		---Flat rate---		(l)	(l)	(l)	
VERMONT (a)	1931	3.55	-	8.95	5	37,450 (u)	-	411,500 (u)	4,000 (d)	8,000 (d)	4,000 (d)	
VIRGINIA	1916	2.0	-	5.75	4	3,000	-	17,001	930	1,860	930	
WASHINGTON		No State Income Tax										
WEST VIRGINIA	1961	3.0	-	6.5	5	10,000	-	60,000	2,000	4,000	2,000	
WISCONSIN (a)	1911	4.0	-	7.65	4	11,090 (v)	-	244,270 (v)	700	1,400	700	
WYOMING		No State Income Tax										
DIST. OF COLUMBIA		4.0	-	8.95	4	10,000	-	350,000	1,675	3,350	1,675	

Notes:

- (a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Maine has suspended indexing for 2014 and 2015.
- (b) For joint returns, taxes are twice the tax on half the couple's income.
- (c) The personal exemption takes the form of a tax credit instead of a deduction.
- (d) These states use the personal exemption amounts provided in the federal Internal Revenue Code.
- (e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000.
- (f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million.
- (g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
- (h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000.
- (i) In Indiana, includes an additional exemption of \$1,500 for each dependent child.
- (j) Kansas tax rates are scheduled to decrease on 1/1/2016. New rates will range from 2.4% to 4.6%.
- (k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- (l) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$300,000.
- (m) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$36,650 to \$258,261.
- (n) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,350 for all filers in Oregon.
- (o) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97%, with 7 brackets and the same high and low income ranges.
- (p) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000.
- (q) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$62,600 to \$411,500.
- (r) Ohio provides an additional tax credit of \$20 per exemption.
- (s) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to \$15,000.
- (t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).
- (u) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$62,600 to \$411,500.
- (v) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$14,790, to \$325,700.
- (w) Tax rates in the District of Columbia and Hawaii are scheduled to decrease for tax year 2016.

**Table A-1. Tax Incentives for Economic Development in South Carolina**  
**Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations**  
**Fiscal Year 2013-14 (Tax Year 2013)**  
(Dollars)

Category / Item	Year Enacted	Corporate Income Tax Taxpayers		Individual Income Tax Taxpayers		Total Income Tax Taxpayers		Primary Code Section(s)	Income Tax Form Number	Refundable
		Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits			
<b>1 Job or Employee Credits and Incentives</b>										
2 Job Tax Credit	1995	66	\$45,322,106	484	\$6,660,084	550	\$51,982,190	12-6-3360	TC4	1
3 Job Tax Credit (Against Insurance Premium Taxes)	1992			13	\$2,409,471	13	\$2,409,471	12-6-3360	TC4	2
4 Small Business Job Tax Credit	2006			180	\$889,272	180	\$889,272	12-6-3362	TC4SA; TC4SB	3
5 Job Development Credits	1995				\$75,528,531		\$75,528,531	12-10-80; 12-10-81	1040TC	4
6 Job Retraining Credits	2001				\$1,687,871		\$1,687,871	12-10-95	1040TC	5
7 Tax Moratorium	2000	< 5	\$2,853,138			< 5	\$2,853,138	12-6-3367	TC34	6
8 Credit for Hiring Family Independence Recipient	1995	10	\$108,373	54	\$265,565	64	\$373,938	12-6-3470	TC12; TC12A	7
9 Apprenticeship Credit	2007	5	\$49,000	38	\$227,789	43	\$276,789	12-6-3477	TC45	8
10 Credit for Hiring Displaced Workers	1995							12-6-3450	TC10	9
<b>11 General Business Credits</b>										10
12 Credit for Investing in an Economic Impact Zone	1995	67	\$19,612,717	187	\$676,108	254	\$20,288,825	12-14-60	TC11; TC11R	11
13 Corporate Headquarters Credit	1995	9	\$806,432	< 5	\$119,862	9	\$926,294	12-6-3410	TC8	12
14 Credit for Infrastructure Construction	1995	6	\$113,321			6	\$113,321	12-6-3420	TC6	13
15 Credit Against Licensee Fee for Infrastructure	1996	42	\$11,248,888			42	\$11,248,888	12-20-105	TC6	14
16 Research and Development Credit	2000	127	\$21,827,364	188	\$1,547,689	315	\$23,375,053	12-6-3415	TC18	15
17 Port Volume Increase Credit	2005	7	\$760,078	9	\$52,230	16	\$812,308	12-6-3375	TC30	16
18 Credit for Child Care Programs	1995			116,396	\$20,647,704	116,396	\$20,647,704	12-6-3440	TC9	17
19 Minority Business Credit	1995	< 5	\$16,807	32	\$204,298	32	\$221,105	12-6-3350	TC2	18
20 Quality Improvement Program Credits	2005	< 5	\$250	< 5	\$2,425	< 5	\$2,675	12-6-3580	TC28	19
21 Fire Sprinkler System Credit	2007			7	\$8,414	7	\$8,414	12-6-3622	TC52	20
<b>22 Industry Specific Credits</b>										21
23 Motion Picture Project Credit	1998			< 5	\$77,940	< 5	\$77,940	12-6-3570(A)	TC25	22
24 Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004							12-62-20; 12-62-50; 12-62-60		23
25 Motion Picture Production Facility Credit	1998							12-6-3570(B)	TC25	24
26 Commercial Production Credit	2004							12-6-3560	TC24	25
27 Milk Producer Credit	2005							12-6-3590	I334	26
28 Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3582	I333	27
29 Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006	< 5	\$125,417			< 5	\$125,417	12-6-3589	TC37	28
30 Special Investment Tax Credit for Rubber & Plastics Manufactur	2012							12-14-80	TC11A	29
<b>31 Property Rehabilitation Credits</b>										30
32 Textile Revitalization Credits	2005	7	\$641,414	61	\$2,180,032	68	\$2,821,446	12-65-30	TC23	31
33 Retail Facility Revitalization Credits	2006	< 5	\$93,747	68	\$1,793,003	68	\$1,886,750	6-34-40	TC31	32
34 Credit for Rehabilitation of a Certified Historic Structure	2002	< 5	\$183,138	90	\$1,890,467	90	\$2,073,605	12-6-3535	TC21; TC22	33
35 Abandoned Building Revitalization Credit	2013			19	\$390,135	19	\$390,135	12-67-140	TC55	34
<b>36 Land Conservation or Environmental Credits</b>										35
37 Conservation Credit	2000			259	\$6,996,856	259	\$6,996,856	12-6-3515	TC19	36
38 Credit for Water Impoundments and Water Controls	1995			83	\$69,579	83	\$69,579	12-6-3370	TC1; TC3	37
39 Habitat Management Credit	1999							12-6-3520		38
40 Brownfields Voluntary Cleanup Credit	2002			6	\$61,726	6	\$61,726	12-6-3550	TC20	39
41 Recycling Facility Tax Credits	1995							12-6-3460	TC17	40
42 Mercury Switch Disposal Credit	2006					< 5	\$0	12-6-3525	TC33	41

48										48	
49	<b>Energy Conservation and Alternative Energy Credits</b>									49	
50	Solar Energy Credit	2006		311	\$940,537	311	\$940,537	12-6-3587	TC38	50	
51	Alternative Motor Vehicle Credit	2006		58	\$69,783	58	\$69,783	12-6-3377	TC35	51	
52	Plug-in Hybrid Vehicle Credit	2006		75	\$134,663	75	\$134,663	12-6-3376	TC48	52	
53	Ethanol or Biodiesel Production Credits	2006		< 5	\$12,095	< 5	\$12,095	12-6-3600	TC40; TC40A	53	
54	Ethanol or Biodiesel Research and Development Credit	2007						12-6-3631	TC49	54	
55	Biomass Resources Credit	2006	< 5	\$17,766	< 5	0	\$231,572	12-6-3620	TC50	55	
56	Credit for Renewable Fuels	2006		9	\$786,113	9	\$786,113	12-6-3610	TC41; TC41A	56	
57	Credit for Energy Conservation and Renewable Energy	1995						12-6-3340	TC1	57	
58	Credit for Manuf. of Renewable Energy Systems & Components	2010		< 5	\$200	< 5	\$200	12-6-3588		58	
59										59	
60	<b>Investments/Contributions to Other Entities Incentives</b>									60	
61	Community Development Corporation Investment Credit	2000	< 5	\$660	88	\$501,674	88	\$502,334	12-6-3530	TC14	61
62	Venture Capital Investment	2004	< 5	\$2,300,000		0	\$2,300,000	11-45-30	TC26	62	
63	Palmetto Seed Capital Credit	1995			5	\$5,329	5	\$5,329	12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006			270	\$5,729,854	270	\$5,729,854	12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007						12-6-3630	TC47	65	
66	Angel Investor Credit	2013			41	\$723,878	41	\$723,878	11-44-40	TC56	66
67										67	
68										68	
69	<b>Total Tax Incentives for Economic Development</b>		<b>346</b>	<b>\$106,080,616</b>	<b>118,990</b>	<b>\$132,781,105</b>	<b>119,336</b>	<b>\$238,861,721</b>			69
70										70	
71	Transfer: Gasoline Tax to Department of Commerce	1995						\$0	12-28-2910		71
72	Transfer: Electric Power Tax to Department of Commerce	2005						\$20,000,000	12-28-2915		72
73	Transfer: Admissions Tax to Department of Commerce	2004						\$6,673,499	12-62-60		73
74	Appropriation: "Closing Fund" for Department of Commerce							\$12,677,766	Proviso 50.10; 118.17		74
75	Appropriation: "Deal Closing Fund" for Department of Commerce							\$3,322,234	Act 104 of 2013 (CRF)		75
76	Appropriation: Capital Access Program for Department of Commerce										76
77	Appropriation: Regional Economic Development Organizations							\$5,000,000	Proviso 50.17		77
78	Appropriation: Alternative Fuel Incentives to Department of Revenue										78
79	Appropriation: Community Development Corporation Initiatives							\$400,000	Proviso 118.17		79
80	Appropriation: Community Development Corporation Initiatives										80
81											81
82	<b>Total Economic Incentives for Economic Development</b>							<b>\$286,935,220</b>			82

Sources: Board of Economic Advisors from information provided by the S.C. Department of Revenue, the S.C. Department of Insurance, and Legislative Printing, Information and Technology Resources.

BEA/RWM/02/18/16

**South Carolina Tax Credits for Job Creation**  
**Fiscal Years 1999-2000 to 2013-14**  
**(Dollars)**

<b>Fiscal Year</b>	<b>Tax Year</b>	<b>Job Tax Credit 1/</b>	<b>Job Tax Credit (Against Insurance Premiums)</b>	<b>Small Business Job Tax Credit</b>	<b>Job Development Credit 2/</b>	<b>Job Retraining Credit 3/</b>	<b>Tax Moratorium 4/</b>	<b>Total</b>
2000	1999	\$5,863,003	\$2,822,902		\$18,909,670	\$6,764,469		\$34,360,044
2001	2000	\$37,050,233	\$3,144,740		\$29,932,906	\$6,340,915		\$76,468,794
2002	2001	\$37,328,678	\$3,096,479		\$41,945,510	\$4,515,494		\$86,886,161
2003	2002	\$40,897,042	\$3,916,537		\$45,656,712	\$3,872,601		\$94,342,892
2004	2003	\$56,335,006	\$4,635,723		\$53,771,951	\$2,491,044	\$135,727	\$117,369,451
2005	2004	\$51,444,949	\$5,588,087		\$55,796,902	\$2,551,178	\$623,917	\$116,005,033
2006	2005	\$43,081,390	\$6,925,246		\$58,153,477	\$2,567,268	\$741,919	\$111,469,300
2007	2006	\$78,056,004	\$7,553,917	\$58,324	\$60,977,721	\$2,003,543	\$922,428	\$149,571,937
2008	2007	\$43,836,627	\$8,191,920	\$316,612	\$62,559,181	\$2,004,535	\$0	\$116,908,875
2009	2008	\$51,248,095	\$5,504,231	\$186,312	\$70,317,528	\$2,059,613	\$0	\$129,315,779
2010	2009	\$41,525,257	\$1,267,242	\$306,939	\$70,279,469	\$2,195,382	\$2,702,416	\$118,276,705
2011	2010	\$65,895,003	\$1,210,293	\$271,498	\$65,725,292	\$2,090,453	\$1,471,063	\$136,663,602
2012	2011	\$55,757,154	\$1,122,338	\$363,485	\$65,845,088	\$1,878,607	\$0	\$124,966,672
2013	2012	\$61,373,985	\$1,205,877	\$318,209	\$66,485,053	\$1,589,484	\$2,624,980	\$133,597,588
2014	2013	\$51,982,190	\$2,409,471	\$442,624	\$75,528,531	\$1,687,871	\$2,853,138	\$134,903,825
<b>FY2000 to FY2014</b>		<b>\$721,674,616</b>	<b>\$58,595,003</b>	<b>\$2,264,003</b>	<b>\$841,884,991</b>	<b>\$44,612,457</b>	<b>\$12,075,588</b>	<b>\$1,681,106,658</b>

Notes: 1/ Tax credit of \$1,500 to \$8,000 for each new, full-time job based on county where new job is created.

2/ Tax credit against withholding taxes ranging from 2% to 5% of employees withholding based on employee's average hourly wage rate.

3/ Tax credit against withholding taxes of \$500 per employee per year up to a maximum of \$2,000 over a five year period for each new job requiring retraining of employees.

4/ Available to a company that creates at least 100 new full-time jobs in a county where the unemployment rate is at least twice the state's unemployment rate.

Sources: S.C. Department of Revenue and the S.C. Department of Insurance.

BEA/RWM/12/16/15

**South Carolina Net Capital Gains (Less Loss) in Adjusted Gross Income  
Tax Years 1988 to 2013**

<b>Tax Year</b>	<b>Number of Returns</b>	<b>Net Capital Gain</b>	<b>Percent Change</b>	<b>Net Gain Per Return</b>	<b>South Carolina Income Tax</b>
<b>1988</b>	120,763	\$1,162,658,000		\$9,628	\$81,386,060 1/
<b>1989</b>	126,742	\$1,215,244,000	4.5	\$9,588	\$85,067,080 1/
<b>1990</b>	119,659	\$928,742,000	-23.6	\$7,762	\$55,910,268 2/
<b>1991</b>	127,731	\$879,384,000	-5.3	\$6,885	\$43,705,385 3/
<b>1992</b>	134,040	\$1,056,329,000	20.1	\$7,881	\$52,499,551 3/
<b>1993</b>	140,724	\$1,181,209,000	11.8	\$8,394	\$58,706,087 3/
<b>1994</b>	145,233	\$1,253,748,000	6.1	\$8,633	\$62,311,276 3/
<b>1995</b>	158,375	\$1,604,189,000	28.0	\$10,129	\$62,884,209 4/
<b>1996</b>	220,357	\$2,196,527,000	36.9	\$9,968	\$86,103,858 4/
<b>1997</b>	242,099	\$3,012,321,000	37.1	\$12,443	\$118,082,983 4/
<b>1998</b>	258,969	\$3,707,027,000	23.1	\$14,315	\$145,315,458 4/
<b>1999</b>	275,198	\$4,190,414,000	13.0	\$15,227	\$164,264,229 4/
<b>2000</b>	292,391	\$4,181,530,000	-0.2	\$14,301	\$163,915,976 4/
<b>2001</b>	259,379	\$2,434,182,000	-41.8	\$9,385	\$95,419,934 4/
<b>2002</b>	243,461	\$1,910,744,000	-21.5	\$7,848	\$74,901,165 4/
<b>2003</b>	239,904	\$2,347,981,000	22.9	\$9,787	\$92,040,855 4/
<b>2004</b>	268,143	\$3,966,140,000	68.9	\$14,791	\$155,472,688 4/
<b>2005</b>	286,799	\$5,629,807,000	41.9	\$19,630	\$220,688,434 4/
<b>2006</b>	296,842	\$7,283,966,000	29.4	\$24,538	\$285,531,467 4/
<b>2007</b>	311,967	\$7,854,807,000	7.8	\$25,178	\$307,908,434 4/
<b>2008</b>	268,433	\$3,395,408,000	-56.8	\$12,649	\$133,099,994 4/
<b>2009</b>	237,778	\$1,880,700,000	-44.6	\$7,909	\$73,723,440 4/
<b>2010</b>	250,661	\$2,671,852,000	42.1	\$10,659	\$104,736,598 4/
<b>2011</b>	256,973	\$2,390,360,000	-10.5	\$9,302	\$93,702,112 4/
<b>2012</b>	268,850	\$4,429,727,000	85.3	\$16,477	\$173,645,298 4/
<b>2013</b>	284,850	\$3,535,805,000	-20.2	\$12,413	\$138,603,556 4/

Notes: 1/ - Taxed as ordinary income. Act 658 of 1988, Part II, Section 27.

2/ - Provided a 14% exclusion before marginal tax rate applied. Act 612 of 1990, Part II, Section 62.

3/ - Provided a 29% exclusion before marginal tax rate applied. Act 612 of 1990, Part II, Section 62.

4/ - Provided a 44% exclusion before marginal tax rate applied. Act 76 of 1995, Section 1.

Source: U.S. Department of the Treasury, Internal Revenue Service, Washington, D.C.

# Insurance Tax

## Summary

Statute: Title 38 Chapter 7

Date Enacted: 1955

Date of last significant changes: 1986 (implementation of 0.75% life premium tax and 1.25% other premium tax)

TY2007 - tax credit of 25% against insurance premiums written along the coast

Rate: Worker Compensation Tax - 2.5% of premiums

Fire Insurance - 3.25% of premiums

Life Insurance - 0.75% of premiums collected

All Other State Insurance Rates - 1.25% of premiums collected

Various license fees

Notes: \* State also collects retaliatory taxes which are imposed on foreign insurance companies that are domiciled in states that have higher insurance tax rates than in South Carolina.

\* Municipalities also impose various tax rates on insurance premiums.

Current Distribution: State General Fund, Municipalities, and Counties

## Fiscal Year General Fund Collections

	Net Premium Taxes 1/	License Taxes 2/	Retaliatory Taxes & Other Fees	Total	Insurance Credits
FY06	\$123,825,603	\$10,424,281	\$4,785,879	\$139,035,763	\$17,196,097
FY07	\$139,556,269	\$23,089,265	\$4,852,160	\$167,497,694	\$19,504,715
FY08	\$140,922,390	\$11,934,114	\$6,757,323	\$159,613,827	\$20,180,944
FY09	\$137,346,376	\$29,686,647	\$5,761,616	\$172,794,639	\$21,112,575
FY10	\$139,794,545	\$13,177,609	\$5,675,146	\$158,647,300	\$15,337,355
FY11	\$151,352,768	\$31,070,742	\$4,542,270	\$186,965,780	\$7,475,333
FY12	\$150,989,021	\$14,524,267	\$5,614,329	\$171,127,617	\$14,414,485
FY13	\$159,916,146	\$34,459,234	\$6,619,961	\$200,995,342	\$9,091,254
FY14	\$162,076,819	\$16,963,766	\$6,606,945	\$185,647,530	\$9,582,532
FY15	\$172,086,719	\$38,405,118	\$6,098,067	\$216,589,904	\$13,236,442

## Fiscal Impacts as a Result of Change in Current Law

	Net Premium Taxes 1/	License Taxes 2/	Retaliatory Taxes & Other Fees	Total	Insurance Credits
FY16	\$180,331,000	\$19,203,000	\$6,100,000	\$205,634,000	\$15,000,000
FY17	\$190,879,000	\$43,207,000	\$6,100,000	\$240,186,000	\$15,000,000

1/ Premium taxes are net of insurance credits.

2/ Biennial licensing of insurance firms, brokers, and adjustors.

# Local Taxes



**South Carolina Counties with Additional Sales Tax  
(As of October 1, 2015)**

<b>County</b>	<b>Date of Implementation</b>	<b>Type of Tax</b>	<b>Percent</b>	<b>Notes</b>
<b>Abbeville</b>	May 1992	Local Option	1.0%	
<b>Aiken</b>	May 2001	Capital Projects	1.0%	(Ended March 31, 2006)
	April 2006	Capital Projects	1.0%	(Reinstated)
	Jan 2013	Capital Projects	1.0%	(Reinstated)
	Mar 2015	Education Capital Projects	1.0%	
<b>Allendale</b>	May 1992	Local Option	1.0%	
	May 2001	Capital Projects	1.0%	(Ended Jan. 2007)
	May 2009	Capital Projects	1.0%	
<b>Anderson</b>	Mar 2015	Education Capital Projects	1.0%	
<b>Bamberg</b>	May 1992	Local Option	1.0%	
	May 2013	Capital Projects	1.0%	
<b>Barnwell</b>	May 1999	Local Option	1.0%	
<b>Beaufort</b>	Jun 1999	Transportation	1.0%	(Ended Dec. 1, 2000)
	May 2007	Transportation	1.0%	(Ended June 30, 2012)
<b>Berkeley</b>	May 1997	Local Option	1.0%	
	May 2009	Transportation	1.0%	
<b>Calhoun</b>	May 2005	Local Option	1.0%	
<b>Charleston</b>	Jul 1991	Local Option	1.0%	(Ended Feb. 28, 2011)
	Mar 2011	Local Option	1.0%	(Reinstated)
	May 2005	Transportation	0.50%	(Ended Feb. 28, 2011)
	Mar 2011	Transportation	0.50%	(Reinstated)
	Mar 2011	Education Capital Improvement	1.0%	
<b>Cherokee</b>	Jul 1996	School District	1.0%	(No more than 20 years)
	May 2009	Local Option	1.0%	
	Mar 2015	Education Capital Projects	1.0%	
<b>Chester</b>	May 1994	Local Option	1.0%	
	May 1999	Capital Projects	1.0%	(Ended May 1, 2000)
	May 2009	Capital Projects	1.0%	(Ended Sept. 30, 2015)
	Oct 2015	Capital Projects	1.0%	(Reinstated)
<b>Chesterfield</b>	May 1997	Local Option	1.0%	
	Sept 2000	School District	1.0%	
<b>Clarendon</b>	May 1997	Local Option	1.0%	
	Jun 2004	School District	1.0%	
<b>Colleton</b>	Jul 1991	Local Option	1.0%	
	Mar 2015	Capital Projects	1.0%	
<b>Darlington</b>	May 1997	Local Option	1.0%	
	Feb 2004	School District	1.0%	
<b>Dillon</b>	May 1996	Local Option	1.0%	
	May 2003	Capital Projects	1.0%	(Ended Sept. 30, 2008)
	Oct 2008	School District	1.0%	
<b>Dorchester</b>	May 2005	Transportation	1.0%	
<b>Edgefield</b>	May 1992	Local Option	1.0%	
<b>Fairfield</b>	May 2006	Local Option	1.0%	
<b>Florence</b>	May 1994	Local Option	1.0%	
	May 2007	Capital Projects	1.0%	(Ended April 30, 2014)
	May 2014	Capital Projects	1.0%	(Reinstated)
<b>Georgetown</b>	May 2015	Capital Projects	1.0%	
<b>Greenwood</b>	May 2007	Capital Projects	1.0%	(Ended June 30, 2012)
<b>Hampton</b>	Jul 1991	Local Option	1.0%	
	May 2003	Capital Projects	1.0%	(Ended Dec. 31, 2009)
	May 2013	Capital Projects	1.0%	
<b>Horry</b>	May 2007	Capital Projects	1.0%	
	Mar 2009	Education Capital Improvement	1.0%	(Ended April 30, 2014)
	Aug 2009	Tourism Development	1.0%	City of Myrtle Beach

**South Carolina Counties with Additional Sales Tax  
(As of October 1, 2015)**

<b>County</b>	<b>Date of Implementation</b>	<b>Type of Tax</b>	<b>Percent</b>	<b>Notes</b>
<b>Jasper</b>	Jul 1991	Local Option	1.0%	
	May 1999	Capital Projects	1.0%	(Ended Nov. 30, 2002)
	Dec 2002	School District	1.0%	
<b>Kershaw</b>	May 1997	Local Option	1.0%	
<b>Lancaster</b>	May 1992	Local Option	1.0%	
	May 2009	Capital Projects	1.0%	
<b>Laurens</b>	May 1999	Local Option	1.0%	
<b>Lee</b>	May 1996	Local Option	1.0%	
	Oct 2006	School District	1.0%	(Ended Sept. 30, 2011)
	May 2013	Capital Projects	1.0%	
<b>Lexington</b>	Mar 2005	School District	1.0%	(Ended Feb. 29, 2012)
	Mar 2012	School District	1.0%	(Reinstated)
<b>McCormick</b>	Jul 1991	Local Option	1.0%	
<b>Marion</b>	Jul 1991	Local Option	1.0%	
	May 2013	Capital Projects	1.0%	
<b>Marlboro</b>	May 1992	Local Option	1.0%	
	Feb 2013	School District	1.0%	
<b>Newberry</b>	May 1999	Capital Projects	1.0%	(Ended March 31, 2005)
	Apr 2005	Capital Projects	1.0%	(Ended March 31, 2012)
	Apr 2012	Capital Projects	1.0%	(Reinstated)
<b>Orangeburg</b>	May 1999	Capital Projects	1.0%	(Ended March 31, 2006)
	April 2006	Capital Projects	1.0%	(Ended March 31, 2013)
	April 2013	Capital Projects	1.0%	(Reinstated)
<b>Pickens</b>	May 1995	Local Option	1.0%	
<b>Richland</b>	May 2005	Local Option	1.0%	
	May 2013	Transportation	1.0%	
<b>Saluda</b>	May 1992	Local Option	1.0%	
<b>Sumter</b>	May 1996	Local Option	1.0%	
	May 2009	Capital Projects	1.0%	
<b>Williamsburg</b>	May 1997	Local Option	1.0%	
<b>York</b>	May 1998	Capital Projects	1.0%	(Ended Sept. 30, 2004)
	Oct 2004	Capital Projects	1.0%	(Ended Dec. 31, 2011)
	Jan 2012	Capital Projects	1.0%	(Reinstated)

Note: The taxes noted above are in addition to the 6% statewide general sales and use tax.

Source: South Carolina Department of Revenue

**Local Option Sales Tax By County  
FY2004-05 to FY2013-14**

County	FY2004-05 (Dollars)	FY2005-06 (Dollars)	FY2006-07 (Dollars)	FY2007-08 (Dollars)	FY2008-09 (Dollars)	FY2009-10 (Dollars)	FY2010-11 (Dollars)	FY2011-12 (Dollars)	FY2012-13 (Dollars)	FY2013-14 (Dollars)
Abbeville	\$1,273,120	\$1,341,980	\$1,507,994	\$1,411,253	\$1,499,366	\$1,666,562	\$1,532,147	\$1,439,630	\$1,542,908	\$1,496,865
Aiken										
Allendale	\$506,669	\$848,916	\$907,792	\$604,792	\$560,671	\$536,845	\$493,231	\$525,738	\$611,279	\$529,691
Anderson										
Bamberg	\$975,673	\$995,293	\$995,288	\$1,042,331	\$1,022,548	\$1,031,126	\$965,801	\$984,826	\$931,446	\$957,708
Barnwell	\$1,785,790	\$1,770,674	\$1,812,272	\$1,821,194	\$1,807,566	\$1,764,587	\$1,803,833	\$1,777,110	\$1,743,713	\$1,855,461
Beaufort										
Berkeley	\$16,084,583	\$18,159,085	\$19,069,089	\$20,413,343	\$18,699,420	\$18,292,446	\$18,675,920	\$19,365,491	\$19,933,923	\$23,029,151
Calhoun	\$41,612	\$714,882	\$742,277	\$815,922	\$760,678	\$791,650	\$781,915	\$695,652	\$752,070	\$761,406
Charleston	\$68,867,553	\$75,319,281	\$79,244,631	\$80,032,956	\$75,847,365	\$73,128,872	\$74,651,662	\$81,114,896	\$84,414,720	\$94,098,886
Cherokee						\$5,236,341	\$5,677,705	\$5,736,674	\$5,906,557	\$6,097,999
Chester	\$2,123,500	\$2,242,993	\$2,188,300	\$2,247,905	\$2,187,293	\$2,169,534	\$2,108,298	\$2,289,433	\$2,275,561	\$2,328,562
Chesterfield	\$2,750,107	\$2,850,539	\$3,055,265	\$3,240,743	\$3,185,777	\$3,204,222	\$3,165,332	\$3,196,898	\$3,254,307	\$3,306,470
Clarendon	\$2,038,043	\$2,158,383	\$2,592,756	\$2,538,792	\$2,400,565	\$2,462,231	\$2,479,610	\$2,493,114	\$2,413,360	\$2,453,745
Colleton	\$3,359,076	\$3,692,810	\$3,908,279	\$4,164,489	\$4,060,688	\$4,115,634	\$4,061,352	\$4,196,542	\$4,169,840	\$4,384,211
Darlington	\$5,269,100	\$5,182,353	\$5,566,637	\$5,671,673	\$5,436,068	\$5,372,247	\$5,531,494	\$5,885,404	\$5,834,384	\$6,245,854
Dillon	\$2,439,409	\$2,432,628	\$2,550,409	\$2,625,249	\$2,574,206	\$2,546,600	\$2,518,900	\$2,630,580	\$2,580,222	\$2,664,135
Dorchester										
Edgefield	\$1,079,406	\$1,146,945	\$1,248,631	\$1,278,939	\$1,188,617	\$1,161,384	\$1,188,908	\$1,185,846	\$1,319,556	\$1,400,310
Fairfield		\$98,485	\$1,446,633	\$1,443,030	\$1,414,894	\$1,808,729	\$2,314,189	\$2,476,934	\$2,144,172	\$2,190,980
Florence	\$19,113,870	\$20,106,181	\$21,533,659	\$21,851,588	\$20,876,509	\$19,911,197	\$20,501,330	\$21,895,550	\$21,576,198	\$22,629,856
Georgetown										
Greenville										
Greenwood										
Hampton	\$1,298,851	\$1,395,667	\$1,487,475	\$1,528,729	\$1,465,764	\$1,501,308	\$1,420,835	\$1,448,611	\$1,507,433	\$1,403,429
Horry										
Jasper	\$2,586,933	\$3,116,059	\$3,594,729	\$3,545,823	\$3,199,229	\$2,885,951	\$2,874,837	\$3,004,886	\$3,255,564	\$3,489,122
Kershaw	\$4,732,148	\$5,172,644	\$5,429,927	\$5,521,660	\$5,447,373	\$5,235,874	\$5,262,661	\$5,304,287	\$5,496,495	\$5,642,103
Lancaster	\$4,930,041	\$5,520,015	\$6,073,842	\$6,189,399	\$5,904,243	\$5,664,840	\$6,632,370	\$7,037,196	\$7,429,052	\$8,114,610
Laurens	\$3,873,559	\$4,139,966	\$4,267,875	\$4,388,902	\$4,509,018	\$4,637,397	\$4,623,601	\$4,803,114	\$4,743,361	\$5,070,443
Lee	\$809,161	\$890,028	\$982,413	\$1,066,473	\$1,028,729	\$1,047,863	\$1,043,719	\$1,018,673	\$946,261	\$890,831
Lexington										
McCormick	\$445,916	\$464,625	\$520,217	\$536,331	\$502,917	\$503,340	\$491,117	\$496,693	\$495,690	\$516,116
Marion	\$2,332,046	\$2,475,667	\$2,595,310	\$2,578,172	\$2,417,664	\$2,384,538	\$2,349,110	\$2,394,557	\$2,235,894	\$2,399,576
Marlboro	\$1,447,564	\$1,630,061	\$1,561,969	\$1,549,040	\$1,482,377	\$1,539,294	\$1,500,829	\$1,515,205	\$1,644,024	\$1,637,499
Newberry										
Oconee										
Orangeburg										
Pickens	\$9,604,172	\$10,430,005	\$10,655,675	\$11,285,550	\$10,770,658	\$10,694,180	\$11,650,155	\$12,047,817	\$12,484,543	\$13,539,510
Richland	\$2,994,201	\$49,894,958	\$53,152,345	\$53,943,703	\$52,766,317	\$49,754,604	\$51,545,293	\$53,772,187	\$55,094,756	\$56,021,812
Saluda	\$768,847	\$800,196	\$837,427	\$853,796	\$857,897	\$880,992	\$892,343	\$924,454	\$1,010,701	\$970,981
Spartanburg										
Sumter	\$9,763,377	\$10,188,163	\$10,521,323	\$10,520,014	\$10,174,754	\$10,234,277	\$10,274,229	\$10,698,373	\$10,810,840	\$11,036,838
Union										
Williamsburg	\$1,897,426	\$1,891,800	\$1,917,443	\$2,143,391	\$2,060,513	\$2,015,061	\$2,051,662	\$2,036,007	\$2,204,050	\$2,009,288
York										
Unknown										
<b>Total of Counties</b>	<b>\$175,191,753</b>	<b>\$237,071,282</b>	<b>\$251,967,885</b>	<b>\$256,855,181</b>	<b>\$246,109,682</b>	<b>\$244,179,724</b>	<b>\$251,064,388</b>	<b>\$264,392,378</b>	<b>\$270,762,880</b>	<b>\$289,173,448</b>

Source: South Carolina Department of Revenue

BEA/RWM/12/11/15

**Special Local Option Sales Taxes By County  
By Type of Tax  
FY2013-14**

<b>County</b>	<b>Local Option Sales Tax (Dollars)</b>	<b>Capital Projects Sales Tax (Dollars)</b>	<b>School District Sales Tax (Dollars)</b>	<b>Transportation Sales Tax (Dollars)</b>	<b>Tourism Development Sales Tax (Dollars)</b>	<b>Total Local Option Sales Tax (Dollars)</b>
Abbeville	\$1,496,865					\$1,496,865
Aiken		\$16,042,264				\$16,042,264
Allendale	\$529,691	\$579,643				\$1,109,334
Anderson						\$0
Bamberg	\$957,708	\$793,972				\$1,751,680
Barnwell	\$1,855,461					\$1,855,461
Beaufort						\$0
Berkeley	\$23,029,151			\$22,648,137		\$45,677,288
Calhoun	\$761,406					\$761,406
Charleston	\$94,098,886		\$83,383,490	\$46,188,551		\$223,670,927
Cherokee	\$6,097,999		\$5,334,767			\$11,432,766
Chester	\$2,328,562	\$2,316,912				\$4,645,474
Chesterfield	\$3,306,470		\$2,794,315			\$6,100,785
Clarendon	\$2,453,745		\$2,429,168			\$4,882,913
Colleton	\$4,384,211					\$4,384,211
Darlington	\$6,245,854		\$5,362,264			\$11,608,118
Dillon	\$2,664,135		\$2,410,283			\$5,074,418
Dorchester				\$12,078,562		\$12,078,562
Edgefield	\$1,400,310					\$1,400,310
Fairfield	\$2,190,980					\$2,190,980
Florence	\$22,629,856	\$22,330,433				\$44,960,289
Georgetown						\$0
Greenville						\$0
Greenwood						\$0
Hampton	\$1,403,429	\$1,225,604				\$2,629,033
Horry		\$63,614,892	\$63,837,263		\$24,247,832	\$151,699,987
Jasper	\$3,489,122		\$3,018,800			\$6,507,922
Kershaw	\$5,642,103					\$5,642,103
Lancaster	\$8,114,610	\$7,973,883				\$16,088,493
Laurens	\$5,070,443					\$5,070,443
Lee	\$890,831	\$696,276				\$1,587,107
Lexington			\$38,240,146			\$38,240,146
McCormick	\$516,116					\$516,116
Marion	\$2,399,576	\$1,971,102				\$4,370,678
Marlboro	\$1,637,499		\$1,307,855			\$2,945,354
Newberry		\$3,415,260				\$3,415,260
Oconee						\$0
Orangeburg		\$8,526,453				\$8,526,453
Pickens	\$13,539,510					\$13,539,510
Richland	\$56,021,812			\$53,993,481		\$110,015,293
Saluda	\$970,981					\$970,981
Spartanburg						\$0
Sumter	\$11,036,838	\$12,060,844				\$23,097,682
Union						\$0
Williamsburg	\$2,009,288					\$2,009,288
York		\$25,398,423				\$25,398,423
<b>Total of Counties</b>	<b>\$289,173,448</b>	<b>\$166,945,961</b>	<b>\$208,118,351</b>	<b>\$134,908,731</b>	<b>\$24,247,832</b>	<b>\$823,394,323</b>

Source: South Carolina Department of Revenue

BEA/RWM/12/11/15

# Local Hospitality Tax

## Summary

Statute: 6-1-700 to 6-1-770

Date Enacted: 1997

Date of last significant change: 2006 (In a county in which less than \$900,000 in state accommodations taxes is collected, no more than 20% of local accommodations taxes collected in the previous fiscal year may be used for the operation and maintenance of tourism-related facilities and projects)

Rate: Local tax on food and beverage sales may not exceed a maximum of 2%, in addition to state sales tax

Current Distribution: Local Governments

## Fiscal Year Collections

FY05	\$99,535,090
FY06	\$114,767,802
FY07	\$127,255,687
FY08	\$143,056,011
FY09	\$143,434,870
FY10	\$141,700,790
FY11	\$149,450,345
FY12	\$152,146,363
FY13	\$170,199,604
FY14	\$179,721,391

## Fiscal Impacts as a Result to Change in Current Law

* FY15 estimate for Local Hospitality Tax	\$191,117,617
* FY16 estimate for Local Hospitality Tax	\$203,236,483
* FY17 estimate for Local Hospitality Tax	\$216,123,813

**South Carolina Local Hospitality Tax Collections 1/  
By County  
Fiscal Year 2004-05 to Fiscal Year 2013-14**

County	FY2004-05 (Dollars)	FY2005-06 (Dollars)	FY2006-07 (Dollars)	FY2007-08 (Dollars)	FY2008-09 (Dollars)	FY2009-10 (Dollars)	FY2010-11 (Dollars)	FY2011-12 (Dollars)	FY2012-13 (Dollars)	FY2013-14 (Dollars)	Rank
Abbeville	\$0	\$0	\$0	\$0	\$44,255	\$185,841	\$183,349	\$186,385	\$193,274	\$190,620	36
Aiken	\$407,943	\$426,148	\$457,960	\$488,614	\$499,310	\$506,172	\$511,537	\$518,733	\$532,442	\$572,543	28
Allendale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	39
Anderson	\$1,477,104	\$1,691,219	\$1,909,319	\$2,228,277	\$2,368,446	\$2,342,658	\$2,483,178	\$2,629,833	\$2,737,289	\$2,830,252	12
Bamberg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	39
Barnwell	\$0	\$0	\$0	\$179,890	\$240,036	\$247,800	\$247,950	\$252,156	\$265,099	\$264,148	33
Beaufort	\$4,468,318	\$7,877,851	\$8,735,594	\$8,618,279	\$8,525,851	\$8,328,542	\$8,814,478	\$9,643,573	\$9,932,874	\$10,702,961	5
Berkeley	\$386,568	\$0	\$484,613	\$510,947	\$200,076	\$594,006	\$594,796	\$622,100	\$639,395	\$662,852	26
Calhoun	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	39
Charleston	\$15,401,720	\$17,056,346	\$18,191,579	\$19,268,335	\$19,148,115	\$18,875,526	\$20,011,447	\$21,701,155	\$23,300,967	\$25,166,894	2
Cherokee	\$775,035	\$849,761	\$912,773	\$944,703	\$902,652	\$993,151	\$1,162,716	\$1,123,617	\$1,162,162	\$1,211,690	16
Chester	\$17,151	\$18,222	\$17,826	\$18,066	\$28,317	\$23,491	\$21,035	\$22,834	\$25,655	\$29,583	38
Chesterfield	\$119,627	\$59,188	\$362,438	\$473,782	\$383,289	\$452,010	\$83,822	\$169,701	\$627,952	\$752,127	22
Clarendon	\$0	\$0	\$0	\$246,508	\$255,239	\$259,702	\$260,316	\$267,919	\$265,712	\$301,001	31
Colleton	\$777,486	\$724,524	\$935,161	\$906,077	\$813,127	\$832,162	\$1,034,724	\$978,534	\$1,013,574	\$1,040,796	17
Darlington	\$464,401	\$539,592	\$572,085	\$609,130	\$695,920	\$837,531	\$918,908	\$951,372	\$967,875	\$1,029,029	18
Dillon	\$348,121	\$371,204	\$412,833	\$408,069	\$501,724	\$602,540	\$602,860	\$653,433	\$667,918	\$698,552	24
Dorchester	\$0	\$595,753	\$2,129,102	\$2,384,530	\$2,386,116	\$2,396,337	\$2,506,093	\$2,619,983	\$2,780,634	\$2,921,454	11
Edgefield	\$0	\$0	\$0	\$0	\$0	\$28,855	\$0	\$38,895	\$91,765	\$67,894	37
Fairfield	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	39
Florence	\$2,283,203	\$2,371,249	\$2,661,073	\$2,809,572	\$3,663,601	\$4,058,999	\$4,399,659	\$4,622,374	\$4,780,648	\$5,068,578	8
Georgetown	\$3,601,667	\$2,393,569	\$2,594,791	\$2,599,581	\$2,536,877	\$2,413,549	\$2,496,325	\$2,642,160	\$2,780,287	\$3,056,877	10
Greenville	\$6,658,886	\$7,712,938	\$9,442,388	\$15,821,190	\$16,130,377	\$16,103,596	\$16,920,923	\$17,955,051	\$19,270,005	\$20,486,847	3
Greenwood	\$64,871	\$25,619	\$769,611	\$1,246,609	\$1,328,450	\$1,314,468	\$1,349,036	\$1,440,267	\$1,518,252	\$1,592,787	14
Hampton	\$0	\$0	\$11,305	\$15,377	\$15,377	\$21,644	\$0	\$0	\$0	\$0	39
Horry	\$42,166,976	\$45,560,518	\$47,561,067	\$49,097,083	\$46,133,149	\$45,418,595	\$47,638,625	\$41,927,105	\$52,357,819	\$54,944,102	1
Jasper	\$329,653	\$334,917	\$537,866	\$363,078	\$567,611	\$501,464	\$559,121	\$672,208	\$720,618	\$787,404	21
Kershaw	\$0	\$0	\$0	\$0	\$0	\$303,335	\$603,865	\$619,330	\$622,421	\$696,904	25
Lancaster	\$620,706	\$675,164	\$716,850	\$700,488	\$718,926	\$707,745	\$720,449	\$731,037	\$737,587	\$745,050	23
Laurens	\$0	\$301,181	\$354,004	\$579,415	\$833,025	\$704,396	\$690,197	\$758,876	\$782,132	\$820,433	20
Lee	\$0	\$665,453	\$0	\$0	\$0	\$131,695	\$21,927	\$208,926	\$67,000	\$222,888	35
Lexington	\$1,236,308	\$6,902	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	39
Marion	\$129,786	\$210,275	\$222,868	\$348,394	\$385,250	\$382,355	\$373,189	\$381,358	\$411,080	\$379,868	30
Marlboro	\$131,244	\$202,335	\$221,243	\$223,731	\$225,662	\$228,637	\$223,784	\$168,200	\$246,475	\$245,651	34
McCormick	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	39
Newberry	\$398,290	\$436,221	\$469,236	\$481,619	\$479,544	\$499,413	\$541,527	\$554,879	\$571,136	\$621,670	27
Oconee	\$0	\$436,791	\$463,699	\$430,218	\$512,348	\$146,142	\$531,111	\$597,868	\$717,635	\$887,078	19
Orangeburg	\$1,055,130	\$1,041,350	\$1,144,492	\$1,139,681	\$1,160,531	\$1,174,082	\$1,212,121	\$1,281,998	\$1,718,393	\$1,448,547	15
Pickens	\$1,547,789	\$1,180,805	\$2,380,999	\$2,549,588	\$2,643,510	\$2,586,953	\$2,639,963	\$2,977,986	\$3,092,371	\$3,282,858	9
Richland	\$9,583,710	\$12,821,015	\$13,353,169	\$13,997,387	\$14,253,678	\$11,686,354	\$12,331,561	\$14,691,469	\$16,663,225	\$17,060,804	4
Saluda	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	39
Spartanburg	\$2,885,187	\$3,064,495	\$3,305,584	\$5,557,517	\$7,076,174	\$7,340,968	\$7,687,328	\$8,469,223	\$8,365,351	\$8,899,214	6
Sumter	\$1,916,803	\$2,079,653	\$2,196,589	\$2,295,074	\$2,295,824	\$2,263,080	\$2,414,885	\$2,589,073	\$2,657,125	\$2,694,069	13
Union	\$0	\$0	\$0	\$221,978	\$224,120	\$216,815	\$352,282	\$388,554	\$424,775	\$438,050	29
Williamsburg	\$101,958	\$138,282	\$157,569	\$184,899	\$150,500	\$189,933	\$182,342	\$167,770	\$230,786	\$274,140	32
York	\$2,697,793	\$2,869,263	\$3,570,001	\$5,108,325	\$5,107,864	\$5,800,248	\$6,122,916	\$5,920,428	\$6,259,898	\$6,625,176	7
<b>Total Revenues</b>	<b>\$95,998,507</b>	<b>\$114,767,802</b>	<b>\$127,255,687</b>	<b>\$143,056,011</b>	<b>\$143,434,870</b>	<b>\$141,700,790</b>	<b>\$145,450,345</b>	<b>\$152,146,363</b>	<b>\$170,199,604</b>	<b>\$179,721,391</b>	

Note: 1/: Local tax on food and beverage sales may not exceed a maximum of 2% (Section 6-1-720).

Source: South Carolina Office of Economic Research, "Local Government Finance Report".

# Local Accommodations Tax

## Summary

Statute: 6-1-500 to 6-1-570

Date Enacted: 1997

Date of last significant change: 2006 (In a county in which less than \$900,000 in state accommodations taxes is collected, no more than 20% of local accommodations taxes collected in the previous fiscal year may be used for the operation and maintenance of tourism-related facilities and projects)

Rate: Local tax on accommodations may not exceed a maximum of 3%, in addition to the state 2% rate

Current Distribution: Local Governments

## Fiscal Year Collections

FY05	\$37,439,804
FY06	\$38,633,142
FY07	\$41,139,422
FY08	\$42,893,633
FY09	\$40,235,942
FY10	\$38,698,815
FY11	\$43,437,121
FY12	\$45,410,841
FY13	\$56,346,558
FY14	\$62,694,098

## Fiscal Impacts as a Result to Change in Current Law

* FY15 estimate for Local Accommodations Tax	\$70,851,416
* FY16 estimate for Local Accommodations Tax	\$80,070,107
* FY17 estimate for Local Accommodations Tax	\$90,488,270

**South Carolina Local Accommodations Tax Collections 1/  
By County  
Fiscal Year 2004-05 to Fiscal Year 2013-14**

County	FY2004-05 (Dollars)	FY2005-06 (Dollars)	FY2006-07 (Dollars)	FY2007-08 (Dollars)	FY2008-09 (Dollars)	FY2009-10 (Dollars)	FY2010-11 (Dollars)	FY2011-12 (Dollars)	FY2012-13 (Dollars)	FY2013-14 (Dollars)	Rank
Abbeville	\$779	\$32,278	\$902	\$2,826	\$0	\$0	\$124,782	\$3,806	\$114,844	\$126,148	26
Aiken	\$437,025	\$549,407	\$565,032	\$638,328	\$579,535	\$619,961	\$658,490	\$726,849	\$678,816	\$752,097	12
Allendale	\$38,573	\$56,731	\$1,318	\$1,552	\$0	\$0	\$0	\$0	\$0	\$0	42
Anderson	\$565,475	\$95,353	\$91,159	\$169,232	\$116,683	\$106,386	\$2,118	\$610,236	\$643,286	\$726,172	13
Bamberg	\$1,786	\$0	\$0	\$0	\$0	\$0	\$5,098	\$5,608	\$0	\$0	42
Barnwell	\$13,878	\$14,315	\$15,720	\$32,716	\$36,584	\$95,396	\$102,687	\$131,876	\$99,356	\$24,264	36
Beaufort	\$3,181,308	\$3,681,044	\$3,632,551	\$3,703,810	\$3,444,853	\$3,260,749	\$3,859,018	\$4,167,479	\$9,349,474	\$10,356,796	2
Berkeley	\$411,941	\$116,811	\$25,420	\$0	\$452,977	\$389,366	\$406,925	\$420,882	\$418,469	\$540,050	15
Calhoun	\$0	\$3,917	\$0	\$0	\$4,634	\$0	\$4,196	\$22,792	\$0	\$0	42
Charleston	\$13,966,742	\$15,061,556	\$16,717,796	\$18,091,521	\$16,771,342	\$15,928,896	\$18,155,879	\$19,427,713	\$22,267,489	\$24,933,139	1
Cherokee	\$140,641	\$154,681	\$165,739	\$171,188	\$161,104	\$174,902	\$180,142	\$171,885	\$177,299	\$181,343	25
Chester	\$124,401	\$954	\$18,854	\$26,254	\$113,226	\$112,667	\$104,087	\$120,869	\$93,161	\$120,849	28
Chesterfield	\$52,247	\$69,954	\$71,977	\$73,439	\$69,588	\$61,091	\$62,779	\$9,623	\$64,921	\$76,011	31
Clarendon	\$155,455	\$197,393	\$188,074	\$183,529	\$177,606	\$176,277	\$185,215	\$202,271	\$187,620	\$209,589	23
Colleton	\$620,096	\$705,334	\$960,612	\$763,500	\$839,789	\$842,907	\$833,716	\$863,579	\$894,297	\$995,277	11
Darlington	\$15,311	\$19,920	\$129,037	\$93,729	\$151,808	\$145,261	\$162,878	\$106,490	\$95,273	\$120,660	29
Dillon	\$112,195	\$101,913	\$125,475	\$187,443	\$100,025	\$146,151	\$146,020	\$87,999	\$88,551	\$181,601	24
Dorchester	\$179,585	\$194,756	\$203,264	\$185,569	\$171,159	\$180,734	\$205,978	\$238,138	\$195,984	\$230,804	22
Edgefield	\$0	\$0	\$0	\$0	\$0	\$1,702	\$32,378	\$36,621	\$10,585	\$13,342	39
Fairfield	\$29,236	\$1,487	\$24,612	\$28,861	\$25,379	\$25,767	\$26,735	\$27,955	\$26,794	\$29,994	34
Florence	\$1,064,954	\$1,204,733	\$1,345,912	\$1,348,642	\$1,290,451	\$1,366,130	\$1,357,987	\$1,541,972	\$1,574,988	\$1,746,786	7
Georgetown	\$3,345,360	\$1,964,027	\$2,111,461	\$2,141,665	\$2,048,499	\$1,973,247	\$2,157,845	\$2,245,308	\$2,363,924	\$2,513,468	5
Greenville	\$1,552,959	\$1,810,724	\$2,005,818	\$2,285,206	\$1,976,386	\$1,967,445	\$2,271,131	\$2,864,958	\$2,790,585	\$3,659,572	4
Greenwood	\$0	\$179,982	\$282,118	\$223,305	\$234,018	\$232,075	\$238,875	\$311,136	\$298,777	\$287,214	19
Hampton	\$29,082	\$43,861	\$44,469	\$12,218	\$11,614	\$5,911	\$644	\$811	\$18,653	\$0	42
Horry	\$4,516,544	\$4,953,483	\$5,259,083	\$5,340,239	\$4,693,526	\$4,986,523	\$5,638,789	\$3,786,622	\$6,093,121	\$6,421,766	3
Jasper	\$534,303	\$518,760	\$465,929	\$375,114	\$331,864	\$317,515	\$273,769	\$336,631	\$317,053	\$360,602	18
Kershaw	\$105,439	\$128,744	\$132,532	\$130,980	\$122,311	\$105,222	\$145,132	\$116,060	\$186,905	\$253,014	21
Lancaster	\$6,349	\$0	\$0	\$24,672	\$53,452	\$51,590	\$46,648	\$66,241	\$40,079	\$39,394	32
Laurens	\$26,375	\$13,216	\$11,282	\$72,247	\$170,135	\$156,052	\$105,263	\$96,124	\$122,175	\$100,899	30
Lee	\$0	\$0	\$3,873	\$0	\$5,499	\$15,155	\$17,565	\$17,712	\$51,149	\$26,714	35
Lexington	\$983,114	\$1,080,229	\$1,216,318	\$1,198,573	\$1,038,004	\$890,201	\$1,313,158	\$1,082,518	\$1,146,914	\$1,218,655	9
Marion	\$0	\$9,145	\$1,463	\$0	\$0	\$4,000	\$5,000	\$4,900	\$4,900	\$6,000	40
Marlboro	\$96,027	\$17,475	\$125,808	\$35,504	\$31,896	\$93,554	\$100,080	\$65,372	\$32,638	\$30,463	33
McCormick	\$0	\$0	\$118,498	\$122,891	\$120,118	\$110,608	\$117,016	\$130,096	\$0	\$1,200	41
Newberry	\$45,607	\$45,882	\$78,591	\$79,481	\$74,033	\$92,856	\$98,316	\$92,736	\$109,445	\$124,003	27
Oconee	\$130,226	\$176,683	\$194,965	\$186,818	\$164,289	\$135,289	\$138,400	\$188,046	\$194,087	\$267,827	20
Orangeburg	\$366,583	\$377,652	\$411,289	\$360,346	\$331,986	\$340,535	\$346,807	\$350,567	\$345,420	\$367,124	17
Pickens	\$127,902	\$318,838	\$437,488	\$416,419	\$408,825	\$446,758	\$517,717	\$553,331	\$563,861	\$616,106	14
Richland	\$1,931,410	\$1,341,926	\$1,420,918	\$1,521,631	\$1,471,728	\$1,457,474	\$1,531,564	\$1,688,226	\$2,047,862	\$2,157,115	6
Saluda	\$0	\$0	\$118,893	\$3,000	\$1,300	\$1,225	\$0	\$0	\$0	\$0	42
Spartanburg	\$876,882	\$949,016	\$969,148	\$1,111,585	\$1,058,542	\$905,369	\$949,180	\$1,045,233	\$1,081,065	\$1,271,804	8
Sumter	\$337,292	\$350,772	\$355,902	\$366,236	\$377,558	\$391,656	\$434,939	\$440,863	\$481,310	\$489,372	16
Union	\$0	\$0	\$0	\$0	\$0	\$0	\$12,358	\$16,536	\$23,196	\$23,078	37
Williamsburg	\$36,327	\$47,455	\$57,964	\$60,316	\$50,181	\$23,627	\$134,953	\$59,768	\$19,405	\$17,897	38
York	\$661,130	\$914,658	\$1,032,157	\$1,123,049	\$953,434	\$360,686	\$224,864	\$926,403	\$1,032,827	\$1,075,889	10
<b>Total Revenues</b>	<b>\$35,606,422</b>	<b>\$38,633,142</b>	<b>\$41,139,422</b>	<b>\$42,893,633</b>	<b>\$40,235,942</b>	<b>\$38,698,915</b>	<b>\$43,437,121</b>	<b>\$45,410,841</b>	<b>\$56,346,558</b>	<b>\$62,694,098</b>	

Note: 1/: Local tax on accommodations may not exceed a maximum of 3% (Section 6-1-520).

Source: South Carolina Office of Economic Research, "Local Government Finance Report".

# Lottery



**South Carolina Education Lottery History  
(Inception to FY2016-17)**

<b>Fiscal Year</b>	<b>Total Revenue</b>	<b>Total Prize Expense</b>	<b>Total Administration and Operating Expenses</b>	<b>Total Transfer to Education Lottery incl. Unclaimed Prizes</b>	<b>Actual Unclaimed Prizes</b>	<b>Actual Interest Transfers to Education Lottery</b>
2001-02	\$337,149,060	\$200,310,497	\$49,117,160	\$81,145,294	\$0	\$312,689
2002-03	\$726,909,530	\$415,717,254	\$91,903,304	\$220,056,527	\$7,261,823	\$4,096,954
2003-04	\$953,162,647	\$552,287,058	\$110,744,029	\$286,751,598	\$16,523,130	\$4,942,833
2004-05	\$960,149,462	\$573,595,869	\$109,055,881	\$279,738,059	\$14,257,005	\$4,244,104
2005-06	\$1,147,851,700	\$702,341,554	\$126,647,114	\$320,629,929	\$22,166,426	\$3,098,055
2006-07	\$991,739,055	\$600,086,425	\$114,541,297	\$279,236,385	\$16,416,933	\$4,550,020
2007-08	\$996,507,668	\$620,470,787	\$112,140,194	\$265,288,764	\$14,128,271	\$3,712,947
2008-09	\$1,008,481,495	\$633,196,406	\$114,074,022	\$261,524,395	\$19,437,827	\$2,551,228
2009-10	\$1,010,702,417	\$628,338,657	\$110,129,628	\$272,487,581	\$15,427,686	\$2,730,453
2010-11	\$1,050,439,597	\$667,637,498	\$111,641,522	\$271,391,010	\$14,209,819	\$2,129,206
2011-12	\$1,139,287,934	\$721,377,357	\$117,906,146	\$297,737,981	\$13,653,581	\$1,931,309
2012-13	\$1,202,892,668	\$775,452,827	\$121,897,523	\$300,636,933	\$12,436,933	\$2,328,666
2013-14	\$1,268,127,179	\$811,055,367	\$126,313,761	\$323,365,255	\$14,265,255	\$1,624,844
2014-15	\$1,405,292,950	\$924,136,811	\$120,812,672	\$350,110,184	\$14,924,184	\$1,186,000
2015-16 (est.)	\$1,432,800,000	\$943,600,000	\$123,500,000	\$376,300,000	\$18,000,000	\$1,300,000
2016-17 (est.)	\$1,432,800,000	\$943,600,000	\$123,500,000	\$361,300,000	\$18,000,000	\$1,300,000

Source: South Carolina Education Lottery Commission

# Motor Fuel Tax

## Summary

Statute: Title 12, Chapter 28
Date Enacted: 1922
Date of last change: 1987
\$0.1675 per gallon
Current Distribution: \$0.1034 to the State Highway Fund (DOT) \$0.0266 to the "C" Fund (Counties) (First \$18,000,000 to State Non-Federal Aid Highway Fund (DOT); 1% of 13-cents to Dept. of Natural Resources \$0.03 to the Strategic Highway Fund (SHIMS) / Econ. Dev. \$0.005 to DHEC \$0.0025 to Petroleum Inspection Fee to DHEC
Following Attachment: Motor Fuel by Type and Allocation of Revenues

## Fiscal Year Collections 1/

FY06	\$511,973,375
FY07	\$533,284,480
FY08	\$534,166,432
FY09	\$514,764,946
FY10	\$521,705,464
FY11	\$527,812,625
FY12	\$531,578,679
FY13	\$535,178,457
FY14	\$545,245,855
FY15	\$560,212,290

1/ Revenues do not include DHEC and Petroleum Inspection Fees

## FY17 Fiscal Impacts as a Result of Change in Current Law

Increase State Excise Tax by One Cent <sup>1</sup>	\$35,704,400
Increase State Excise Tax by Five Cents <sup>2</sup>	\$178,521,900
Increase State Excise Tax by Ten Cents <sup>3</sup>	\$357,043,800
Increase State Excise Tax by Fifteen Cents <sup>4</sup>	\$535,565,800
Impose 6 percent sales tax on full retail price including taxes and fees <sup>5</sup>	\$482,009,200
Impose 6 percent sales tax on full retail price excluding state excise tax <sup>6</sup>	\$447,733,000

<sup>1</sup>Based on estimated 3.57 Billion gallons of gas, diesel and LPG in SC in FY17 x \$0.01

<sup>2</sup>Based on estimated 3.57 Billion gallons of gas, diesel and LPG in SC in FY17 x \$0.05

<sup>3</sup>Based on estimated 3.57 Billion gallons of gas, diesel and LPG in SC in FY17 x \$0.10

<sup>4</sup>Based on estimated 3.57 Billion gallons of gas, diesel and LPG in SC in FY17 x \$0.15

<sup>5-6</sup>Based on short-term energy price information from US DOE/EIA and gallon figures from SCDOT

<sup>5</sup>Price includes state excise tax (\$0.16), federal excise tax (\$0.184 gas, \$0.244 diesel, \$0.183 LPG), and state environmental fees (\$0.0075) per gallon

<sup>6</sup>Price less the \$0.16 state excise tax but including federal tax and SC environmental fees

**South Carolina Gasoline, Special Fuel, and Highway-Use User Fee Revenue by Type and Allocation (Dollars)**  
Fiscal Years 2002-03 to 2014-15

Distribution of Motor Fuels	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
<b>Total Gasoline/Motor Fuel User Fees (UF)</b>	<b>489,318,641</b>	<b>503,050,415</b>	<b>511,973,375</b>	<b>533,284,480</b>	<b>534,166,432</b>	<b>514,764,946</b>	<b>521,705,464</b>	<b>527,812,625</b>	<b>531,578,679</b>	<b>535,178,457</b>	<b>545,245,855</b>	<b>560,212,290</b>
<b>13-Cent Motor Fuel User Fees, subtotal</b>	<b>398,825,605</b>	<b>408,747,723</b>	<b>416,413,405</b>	<b>433,271,560</b>	<b>434,010,851</b>	<b>418,263,117</b>	<b>424,015,439</b>	<b>428,836,231</b>	<b>430,965,438</b>	<b>434,711,541</b>	<b>443,273,026</b>	<b>455,235,747</b>
Gasoline User Fee (12-28-310) 1/	314,167,826	315,400,436	322,196,773	332,586,524	333,818,074	327,747,770	333,725,177	336,147,854	338,981,134	338,719,056	344,946,643	356,767,318
Special Fuel (SF) User Fee (12-28-310) 1/	84,657,780	93,347,287	94,216,632	100,685,037	100,192,777	90,515,347	90,290,262	92,688,377	91,984,304	95,992,485	98,326,383	98,468,428
Highway-Use User Fee (Old 12-31-410) 1/	0	0	0	0	0	0	0	0	0	0	0	0
<b>3-Cent SHIMS / DOT &amp; Econ. Dev., subtotal</b>	<b>90,493,035</b>	<b>94,302,692</b>	<b>95,559,970</b>	<b>100,012,920</b>	<b>100,155,581</b>	<b>96,501,829</b>	<b>97,690,025</b>	<b>98,976,394</b>	<b>100,613,241</b>	<b>100,466,916</b>	<b>101,972,829</b>	<b>104,976,543</b>
Economic Development [12-28-2910(A)]	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000
Residual SHIMS / DOT Revenue (12-28-2750) 2/	72,493,035	76,302,692	77,559,970	82,012,920	82,155,581	78,501,829	79,690,025	80,976,394	82,613,241	82,466,916	83,972,829	86,976,543
<b>Allocation of Motor Fuel Revenues, 16-cent levy</b>												
1% of 13-Cent Gas UF to Natural Resources [12-28-2730(A)]	3,141,678	3,154,004	3,221,968	3,325,865	3,338,181	3,277,478	3,337,252	3,361,479	3,389,811	3,387,191	3,449,466	3,567,729
1-Cent Gasoline UF to General Fund / DOT (12-28-2720) 3/	NA											
9.34/10.34/13.34-Cent Gas, SF and Highway Use to DOT (12-28-2720) 2/	404,536,228	418,005,986	425,484,255	444,586,819	445,206,980	427,095,854	432,765,755	438,357,934	441,521,720	445,177,208	453,920,812	466,374,479
2.66-Cent Allotment of Gas UF for 'C' funds to Counties [12-28-2740 (A)]	63,640,735	63,890,424	65,267,152	67,371,796	67,621,271	66,391,614	67,602,456	68,093,212	68,667,148	68,614,059	69,875,576	72,270,081
\$18 MM proration of 3-Cent Gas UF [12-28-2910(C)] 4/	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000
Dept. of Commerce (DOC), Econ. Devel. Account	18,000,000	18,000,000	12,000,000	6,000,000	0	0	0	0	0	0	0	0
State Non-Federal Aid Highway Fund (NFHF), DOT	NA	NA	6,000,000	12,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000
Reference: Total Fuel User Fee Allocations, 16-cent levy	489,318,641	503,050,415	511,973,375	533,284,480	534,166,432	514,764,946	521,705,464	527,812,625	531,578,679	535,178,457	545,245,855	560,212,290
Reference: Total User Fees, less Econ. Dev., 16-cent levy	471,318,641	485,050,415	493,973,375	515,284,480	516,166,432	496,764,946	503,705,464	509,812,625	513,578,679	517,178,457	527,245,855	542,212,290

Notes: Figures are net of refunds. Detail may not add to total due to rounding. Registration Fees are excluded. Act 69 of 2003, Sec. 3.BBB, substituted "user fee" for "tax" and "motor fuel subject to the user fee" for "taxable motor fuel" wherever cited in Chapter 28 of Title 12. This schedule also excludes 0.25 cent/gallon Inspection Fee as allocated to state General Fund (GF), S.C. Dept. of Agriculture (SCDOA) and/or NFHF within DOT. References: 39-41-120 repealed in Sec. 4. of Act 136 of 1995, as 12-28-2355(A). Paragraph (C) was added in Section 2 of Act 176 of 2005 for two-year phase-out of GF portion in FYRS '06-'07 with 10% allotted to SCDOA and remainder to NFHF thereafter. This schedule further excludes the 0.50 cent a gallon Environmental Impact fee under 12-28-2355(B) [and 44-2-60(B)], for which funds are deposited under 44-2-40, then allotted to Superb accounts within DHEC to regulate clean up of underground petroleum storage tanks.

1/: Rate increased from 13-cent to 16-cent per gallon effective May 1, 1996. International Fuel Tax Agreement (IFTA) effective June 1996.

2/: Beginning in FY 1993-94, remainder of extra 3-cent tax for SHIMS was allocated to DOT to service bonded debt and match federal highway funds. Sec. 12-28-2725 allocates .25-cent of total 10.34-cent distribution of gasoline user fees to DOT for mass transit programs. References: Sec. 12-27-1260 and 12-27-1295, which were repealed by Act 136 of 1995.

3/: Effective June 1, 1997, General Fund distribution reduced to one-half cent. Effective July 1, 1997, General Fund distribution eliminated and DOT portion raised to 10.34 cents from 9.34 cents.

4/: Expenditure as authorized by S.C. Coordinating Council for Economic Development. Includes one-time transfer of \$10 million in FY 1992-93 for special project. Reference: Part II, Sec. 71 of Act 501 of 1992.

Two-year phase-out of DOC share to DOT's NFHF, FYRS '06-'07. Reference: Section 3 of Act 176 of 2005.

(UF): User Fee.

(SF): Special Fuel (diesel).

NA: Not applicable.

R: Revised.

Source: Board of Economic Advisors, as compiled from Comptroller General and Department of Transportation (DOT) year-end reports. 01/12/16/mg

File: GASTXLRP\_FY15 back to FY04.xlsx

**State Motor Fuel Tax Rates  
(January 1, 2015)**

STATE	YEAR ENACTED	GASOLINE			DIESEL FUEL			GASOHOL			Notes
		Excise	Fee/Tax	Total	Excise	Fee/Tax	Total	Excise	Fee/Tax	Total	
Alabama /1	1923	16.0	2.0	18.0	19.0		19.0	16.0	2.0	18.0	Inspection fee
Alaska	1946	8.0		8.0	8.0		8.0	8.0		8.0	
Arizona	1921	18.0	1.0	19.0	26.0	1.0	27.0	18.0	1.0	19.0	/9 LUST Tax
Arkansas	1921	21.5	0.3	21.8	22.5	0.3	22.8	21.5	0.3	21.8	Environmental fee
California	1923	36.0	6.5	42.5	11.0	27.0	38.0	36.0	6.5	42.5	Includes prepaid sales tax /8
Colorado	1919	22.0		22.0	20.5		20.5	20.0		20.0	
Connecticut	1921	25.0		25.0	54.5		54.5	25.0		25.0	Plus a 8.1% Petroleum tax (gas)
Delaware	1923	23.0		23.0	22.0		22.0	23.0		23.0	Plus 0.9% GRT
Florida /2	1921	4.0	24.525	28.525	4.0	27.6	31.6	4.0	24.525	28.525	Sales tax added to excise /2
Georgia	1921	7.5	11.8	19.3	7.5	13.8	21.3	7.5	11.8	19.3	Sales tax added to excise
Hawaii /1	1932	17.0		17.0	17.0		17.0	17.0		17.0	Sales tax additional
Idaho	1923	25.0	1	26.0	25.0	1	26.0	25.0	1	26.0	Clean water tax /7
Illinois /1	1927	19.0	1.1	20.1	21.5	1.1	22.6	19.0	1.1	20.1	Sales tax add., env. & LUST fee /3
Indiana	1923	18.0		18.0	16.0		16.0	18.0		18.0	Sales tax additional /3
Iowa	1925	21.0	1.0	22.0	22.5	1.0	23.5	19.0	1.0	20.0	Environmental fee
Kansas	1925	24.0	1.03	25.03	26.0	1.03	27.030	24.0	1.03	25.03	Environmental & Inspection fees
Kentucky	1920	26.2	1.4	27.6	23.2	1.4	24.6	26.2	1.4	27.6	Environmental fee /4 /3
Louisiana	1921	20.0	0.125	20.125	20.0	0.125	20.125	20.0	0.125	20.125	Inspection fee
Maine	1923	30.0		30.0	31.2		31.2	30.0		30.0	/5
Maryland	1922	30.3		30.3	31.50		31.50	30.3		30.3	
Massachusetts	1929	24.0		24.0	24.0		24.0	24.0		24.0	
Michigan	1925	19.0		19.0	15.0		15.0	19.0		19.0	Sales tax additional
Minnesota	1925	28.5	0.1	28.6	28.5	0.1	28.6	28.5	0.1	28.6	Inspect fee /5
Mississippi	1922	18.0	0.4	18.4	18.0	0.4	18.4	18.0	0.4	18.4	Environmental fee
Missouri	1925	17.0	0.3	17.3	17.0	0.3	17.3	17.0	0.3	17.3	Inspection & Load fees
Montana	1921	27.0		27.0	27.75		27.75	27.0		27.0	
Nebraska	1925	25.6	0.9	26.5	25.6	0.3	25.9	25.6	0.9	26.5	Petroleum fee /5
Nevada /1	1923	23.0	0.805	23.805	27.0	0.75	27.75	23.0	0.805	23.805	Inspection & cleanup fee
New Hampshire	1923	22.2	1.625	23.825	22.2	1.625	23.825	22.2	1.625	23.825	Oil discharge cleanup fee
New Jersey	1927	10.5	4.0	14.50	13.5	4.0	17.50	10.5	4.0	14.50	Petroleum fee
New Mexico	1919	17.0	1.875	18.875	21.0	1.875	22.875	17.0	1.875	18.875	Petroleum loading fee
New York	1929	8.0	17.8	25.8	8.0	16.05	24.05	8.0	17.8	25.8	Petroleum Tax, Sales tax additional
North Carolina	1921	37.5	0.25	37.75	37.5	0.25	37.75	37.5	0.25	37.75	/4 Inspection tax
North Dakota	1919	23.0		23.0	23.0		23.0	23.0		23.0	
Ohio	1925	28.0		28.0	28.0		28.0	28.0		28.0	
Oklahoma	1923	16.0	1.0	17.0	13.0	1.0	14.0	16.0	1.0	17.0	Environmental fee
Oregon /1	1919	30.0		30.0	30.0		30.0	30.0		30.0	
Pennsylvania	1921	50.5		50.5	64.2		64.2	50.5		50.5	Oil franchise tax only
Rhode Island	1925	32.0	1	33.0	32.0	1	33.0	32.0	1	33.0	LUST tax
South Carolina	1922	16.0	0.75	16.75	16.0	0.75	16.75	16.0	0.75	16.75	Inspection fee & LUST tax
South Dakota /1	1922	22.0	2	24.0	22.0	2	24.0	22.0	2	24.0	Inspection fee
Tennessee /1	1923	20.0	1.4	21.4	17.0	1.4	18.4	20.0	1.4	21.4	Petroleum Tax & Envir. Fee
Texas	1923	20.0		20.0	20.0		20.0	20.0		20.0	
Utah	1923	24.5		24.5	24.5		24.5	24.5		24.5	
Vermont /10	1923	12.1	19.87	31.97	28.0	4.0	32.0	18.2	13.77	31.97	Cleanup Fee & Trans. Fee
Virginia /1	1923	16.2		16.2	20.2		20.2	16.2		16.2	/6
Washington	1921	37.5		37.5	37.5		37.5	37.5		37.5	0.5% privilege tax
West Virginia	1923	20.5	14.1	34.6	20.5	14.1	34.6	20.5	14.1	34.6	Sales tax added to excise
Wisconsin	1925	30.9	2.0	32.9	30.9	2.0	32.9	30.9	2.0	32.9	Petroleum Insp. Fee
Wyoming	1923	23.0	1	24.0	23.0	1	24.0	23.0	1	24.0	License tax
Dist. of Columbia	1924	23.5		23.5	23.5		23.5	23.5		23.5	
United States	1932	18.3	0.1	18.4	24.3	0.1	24.4	13.0	0.1	13.1	/7 LUST tax

Notes:

- 1/ Tax rates do not include local option taxes. In AL, 1 - 3 cents; HI, 8.8 to 18.0 cent; IL, 5 cents in Chicago and 6 cents in Cook county (gasoline only); NV, 4.0 to 9.0 cents; OR, 1 to 3 cents; SD and TN, one cent, and VA 2.1%.
- 2/ Local taxes for gasoline and gasohol vary from 11.1 cents to 19.1 cents. Includes Inspection Fee, SCETS, & Additional Local Tax.
- 3/ Carriers pay an additional surcharge equal to IL-19.3 cents (g) 20.1 cents (d), IN-11 cents, KY-2% (g) 4.7% (d).
- 4/ Tax rate is based on the average wholesale price and is adjusted quarterly. The actual rates are: KY, 9%; and NC, 17.5¢ + 7%.
- 5/ Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.
- 6/ Large trucks pay an additional (d) 3.5 cents (g) 12.6 cents. Actual rates (g) 5.1%, (d) 6%.
- 7/ Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the max. 10% ethanol).
- 8/ California Gasoline subject to 2.25% sales tax. Diesel subject to a 9.25% sales tax.
- 9/ Diesel rate specified is the fuel use tax rate on large trucks. Small vehicles are subject to 18 cent tax rate.

Sources: Tax Foundation; Federation of Tax Administrators; Commerce Clearinghouse; American Petroleum Association

# Motor Vehicle Sales Tax

## Summary

Statute: 12-36-2110

Date Enacted: 1984

Date of last changes: 1984 (capped at \$300)

Rate: the lessor of 5% of sale or \$300

Current Distribution: General Fund

## Fiscal Year Estimated Collections 1/

FY17 \$ 164,200,000

## FY17 Fiscal Impacts as a Result of Change in Current Law

### Revenue Generated From Incremental Increases in Sales Tax Cap on Motor Vehicles With the Sales Tax Rate at 5 Percent

Sales Tax Cap (Dollars)	Estimated Tax Collections (Millions)	Additional Tax Collections (Millions)
\$400	\$198.1	\$33.9
\$600	\$252.6	\$88.4
\$800	\$292.2	\$128.0
\$1,000	\$318.2	\$154.0
\$1,200	\$334.8	\$170.6
\$1,400	\$345.4	\$181.2
\$1,600	\$352.3	\$188.1
\$1,800	\$356.4	\$192.2
\$2,000	\$358.8	\$194.6

### Revenue Generated From Replacing the Sales Tax Cap on Motor Vehicles With a Sales Tax on Total Value of Vehicle

Sales Tax (Percent)	Estimated Tax Collections (Millions)	Additional Tax Collections (Millions)
1%	\$73.0	(\$91.2)
2%	\$145.9	(\$18.3)
3%	\$218.9	\$54.7
4%	\$291.8	\$127.6
5%	\$364.8	\$200.6
6%	\$437.7	\$273.5

Note: The \$300 sales tax cap is revenue neutral at 2.25% sales tax rate.

1/ Sales tax revenue on motor vehicles by vehicle value is not maintained by the Department of Revenue.

Note: All calculations made by the Board of Economic Advisors.

Sources of data: Wards Auto Group; Autodata Corporation; U.S. Dept. of Transportation; N.C. Dept. of Motor Vehicles.

**Table 3**

**Additional Revenue Generated From Replacing the Sales Tax Cap  
On Motor Vehicles With a Combination of Exempting  
Vehicle Value and Adding a Sales Tax  
(Figures are in Millions)**

Sales Tax (Percent)	Exemption of Vehicle Value (Dollars)					
	\$1,000	\$5,000	\$10,000	\$15,000	\$20,000	\$25,000
6.0	\$269.6	\$227.8	\$163.7	\$94.8	\$15.5	(\$43.9)
5.0	\$197.3	\$162.5	\$109.1	\$51.7	(\$14.4)	(\$63.9)
4.0	\$125.0	\$97.2	\$54.4	\$8.5	(\$44.4)	(\$84.0)
3.0	\$52.7	\$31.8	(\$0.2)	(\$34.7)	(\$74.4)	(\$104.0)
2.0	(\$19.6)	(\$33.5)	(\$54.9)	(\$77.9)	(\$104.3)	(\$124.1)
1.0	(\$91.9)	(\$98.9)	(\$109.6)	(\$121.0)	(\$134.3)	(\$144.2)

**Table 4**

**Revenue Generated From Replacing the Sales Tax Cap  
On Motor Vehicles With a Combination of Exempting  
Vehicle Value and Adding a Sales Tax  
(Figures are in Millions)**

Sales Tax (Percent)	Exemption of Vehicle Value (Dollars)					
	\$1,000	\$5,000	\$10,000	\$15,000	\$20,000	\$25,000
6.0	\$433.8	\$392.0	\$327.9	\$259.0	\$179.7	\$120.3
5.0	\$361.5	\$326.7	\$273.3	\$215.9	\$149.8	\$100.3
4.0	\$289.2	\$261.4	\$218.6	\$172.7	\$119.8	\$80.2
3.0	\$216.9	\$196.0	\$164.0	\$129.5	\$89.8	\$60.2
2.0	\$144.6	\$130.7	\$109.3	\$86.3	\$59.9	\$40.1
1.0	\$72.3	\$65.3	\$54.6	\$43.2	\$29.9	\$20.0

Notes: All calculations made by the Board of Economic Advisors. Estimates are subject to change based upon newly released data and forecasts.

The \$300 sales tax cap currently amounts to an estimated \$164.2 million.

Sources: Wards Automotive Group; Autodata Corporation, Motor Intelligence Division;  
U.S. Department of Transportation, Bureau of Transportation Statistics;  
N.C. Division of Motor Vehicles; S.C. Code of Laws, 1976.

**Table 5**

**Additional Revenue Generated From Removing the Sales Tax Cap on Motor Vehicles and Replace With Exempting Specific Value of the Motor Vehicle and Applying a 5 Percent Sales Tax to Any Remaining Value of the Motor Vehicle**

**(Figures are in Millions)**

<b>Exemption Value (Dollars)</b>	<b>Change in Current Sales Tax Revenue (Millions)</b>
\$1,000	\$197.3
\$2,000	\$189.0
\$3,000	\$180.6
\$4,000	\$171.5
\$5,000	\$162.5
\$6,000	\$145.7
\$7,000	\$136.9
\$8,000	\$128.0
\$9,000	\$118.7
\$10,000	\$109.1
\$11,000	\$99.0
\$12,000	\$88.6
\$13,000	\$77.3
\$14,000	\$65.0
\$15,000	\$51.7
\$16,000	\$37.5
\$17,000	\$23.3
\$18,000	\$9.7
\$19,000	(\$2.8)
\$20,000	(\$14.4)
\$21,000	(\$25.3)
\$22,000	(\$36.1)
\$23,000	(\$46.0)
\$24,000	(\$55.4)
\$25,000	(\$63.9)

Note: All calculations made by the Board of Economic Advisors. Estimates are subject to change based upon newly released data and forecasts.

The \$300 sales tax cap currently amounts to an estimated \$164.2 million.

Sources: Wards Automotive Group; Autodata Corporation, Motor Intelligence Division; U.S. Department of Transportation, Bureau of Transportation Statistics; N.C. Division of Motor Vehicles; S.C. Code of Laws, 1976.

# Property Taxes



# Summary of Local Government Property Taxes

- The Department of Revenue (DOR) oversees all property tax assessments to ensure equitable and uniform assessment throughout the state. Property taxes are generally assessed and collected by local governments, but DOR assesses some property taxes, which are listed below.
- Real and personal property of manufacturers, utilities, railroads, carlines, airlines, and business personal property of merchants are assessed by DOR. The county assesses all other real and personal property.
- Property is valued at its fair market value.
- Each class of property is assigned an assessment ratio specific to that type of property.
- Fair market value is then multiplied by the assessment ratio to determine the assessed value of the property.
- Each county, municipality, or other taxing entity then applies its millage rate to the assessed value to determine the tax due.
- Exemptions for the full market value of property reduce the total taxes collected. Other partial value exemptions for are reimbursed by the State.

**TOTAL ASSESSED VALUE BY CLASS OF PROPERTY**  
**Tax Year 2013**

<b>PROPERTY CLASSIFICATION</b>	<b>ASSESSMENT RATIO</b>	<b>TOTAL ASSESSED VALUE</b>
Owner-Occupied	4.0%	7,654,035,790
Agricultural (Private)	4.0%	108,410,223
Agricultural (Corporate)	6.0%	27,651,659
Commercial/Rental	6.0%	8,457,915,217
Personal Property (Vehicles)	6.0%	2,049,979,417
Other Personal Property County	10.5%	298,060,472
Fee-in-Lieu	N/A*	1,007,886,637
Manufacturing	10.5%	879,542,677
Utility	10.5%	1,607,505,528
Business Personal	10.5%	696,966,123
Motor Carrier	9.5%	59,348,847
<b>Total</b>		<b>22,847,302,590</b>

\* Assessment ratios for Fee-in-Lieu are negotiable and vary by agreement. The minimum ratio is 4%.

**TOTAL ASSESSED VALUE BY SCHOOL DISTRICT**  
**Tax Year 2013**

<b>School District</b>	<b>Total Assessed Value</b>	<b>Estimated Value of One Mil</b>
Abbeville	57,878,552	57,879
Aiken	653,764,128	653,764
Allendale	20,824,148	20,824
Anderson 1	188,090,288	188,090
Anderson 2	59,176,519	59,177
Anderson 3	41,647,369	41,647
Anderson 4	112,933,824	112,934
Anderson 5	306,507,088	306,507
Bamberg 1	17,926,410	17,926
Bamberg 2	12,146,380	12,146
Barnwell 19	10,085,847	10,086
Barnwell 29	15,443,041	15,443
Barnwell 45	30,638,750	30,639
Beaufort 1	1,832,352,733	1,832,353
Berkeley	820,813,182	820,813
Calhoun	82,103,900	82,104
Charleston	3,150,858,954	3,150,859
Cherokee	193,765,487	193,765
Chester	104,452,849	104,453
Chesterfield	121,320,620	121,321
Clarendon 1	34,070,829	34,071
Clarendon 2	55,350,970	55,351
Clarendon 3	10,079,847	10,080
Colleton	173,173,930	173,174
Darlington	226,733,703	226,734
Dillon 3	17,717,152	17,717
Dillon 4	54,616,279	54,616
Dorchester 2	475,554,556	475,555
Dorchester 4	62,021,035	62,021
Edgefield	78,147,108	78,147
Fairfield	137,428,718	137,429
Florence 1	396,940,130	396,940
Florence 2	14,013,089	14,013
Florence 3	51,885,746	51,886
Florence 4	22,161,621	22,162
Florence 5	12,177,201	12,177
Georgetown	567,139,935	567,140
Greenville	2,177,014,745	2,177,015
Greenwood 50	184,661,837	184,662
Greenwood 51	13,503,326	13,503
Greenwood 52	52,576,872	52,577

Source: Department of Revenue Index of Taxpaying Ability 2015; compiled by Revenue and Fiscal Affairs Office

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<b>School District</b>	<b>Total Assessed Value</b>	<b>Estimated Value of One Mil</b>
Hampton 1	35,973,931	35,974
Hampton 2	14,404,539	14,405
Horry	2,108,790,351	2,108,790
Jasper	125,866,867	125,867
Kershaw	225,636,958	225,637
Lancaster	313,859,644	313,860
Laurens 55	99,591,616	99,592
Laurens 56	52,187,560	52,188
Lee	37,333,720	37,334
Lexington 1	502,251,000	502,251
Lexington 2	267,615,780	267,616
Lexington 3	45,445,980	45,446
Lexington 4	34,242,380	34,242
Lexington 5	486,566,154	486,566
McCormick	44,528,475	44,528
Marion 10	76,519,027	76,519
Marlboro	67,340,630	67,341
Newberry	136,700,463	136,700
Oconee	543,235,751	543,236
Orangeburg 3	65,320,068	65,320
Orangeburg 4	69,345,834	69,346
Orangeburg 5	166,728,402	166,728
Pickens	467,639,191	467,639
Richland 1	846,560,433	846,560
Richland 2	554,922,431	554,922
Saluda	44,641,560	44,642
Spartanburg 1	95,271,026	95,271
Spartanburg 2	188,999,674	189,000
Spartanburg 3	63,922,655	63,923
Spartanburg 4	49,438,701	49,439
Spartanburg 5	233,630,902	233,631
Spartanburg 6	264,557,775	264,558
Spartanburg 7	200,238,389	200,238
Sumter	321,514,890	321,515
Union	69,063,541	69,064
Williamsburg	91,428,619	91,429
York 1	96,554,186	96,554
York 2	332,611,720	332,612
York 3	443,595,151	443,595
York 4	313,527,918	313,528
Statewide	22,847,302,590	22,847,303

Note: Owner occupied property is included in the total assessed value. The estimated value of one mil would apply to all millage except school operating for which owner occupied property is not taxable. Values also include fee-in-lieu property.

# TRUST FUND FOR PROPERTY TAX RELIEF

## Appropriation for Tier I, Tier II, Manufacturer's Depreciation Reimbursement, and Merchant's Inventory Tax Exemption

	\$100,000 Residential Property Tax Exemption (Tier I)	Homestead Exemption County/City (Tier II part 1)	School Operations (Tier II part 2)	65 and Over \$50,000 Homestead Exemption (Total Tier II)	Manufacturer's Depreciation Reimbursement from 20% to 10%	Merchant's Inventory Tax Exemption (originally passed 1984)	Total
	1	2	3	4	5	6	7
<b>DOLLARS</b>							
FY 2005 (TY 2004)	\$249,069,750			\$154,873,301	\$49,906,439	\$40,557,257	\$494,406,747
FY 2006 (TY 2005)	\$249,069,750			\$157,864,439	\$52,581,627	\$40,557,257	\$500,073,073
FY 2007 (TY 2006)	\$249,069,750			\$166,047,316	\$54,562,649	\$40,557,257	\$510,236,972
FY 2008 (TY 2007)	\$249,069,750	\$92,073,054	\$80,892,729	\$172,965,782	\$57,582,305	\$40,557,257	\$520,175,094
FY 2009 (TY 2008)	\$249,069,750	\$97,469,317	\$80,892,729	\$178,362,046	\$57,996,007	\$40,557,257	\$525,985,060
FY 2010 (TY 2009)	\$249,069,750	\$101,442,286	\$80,892,729	\$182,335,014	\$56,982,806	\$40,557,257	\$528,944,826
FY 2011 (TY 2010)	\$249,069,750	\$104,339,347	\$80,892,729	\$185,232,075	\$59,805,615	\$40,557,257	\$534,664,696
FY 2012 (TY 2011)	\$249,069,750	\$106,963,366	\$80,892,729	\$187,856,095	\$59,126,945	\$40,557,257	\$536,610,046
FY 2013 (TY 2012)	\$249,069,750	\$111,237,250	\$80,892,729	\$192,129,979	\$61,028,933	\$40,557,257	\$542,785,918
FY 2014 (TY 2013)	\$249,069,750	\$117,296,259	\$80,892,729	\$198,188,988	\$64,593,259	\$40,557,257	\$552,409,253
FY 2015 (TY 2014)	\$249,069,750	\$121,962,048	\$80,892,729	\$202,854,777	\$67,843,626	\$40,557,257	\$560,325,409
FY 2014 Approp. Act Est.	\$249,069,750	\$118,287,192	\$80,892,729	\$199,179,920	\$63,884,732	\$40,557,257	\$552,691,659
FY 2014 Surplus/(Shortfall)	\$0	(\$3,674,857)	\$0	(\$3,674,857)	(\$3,958,894)	\$0	(\$7,633,750)
<b>GROWTH RATES</b>							
FY 2005 (TY 2004)	0.00%			4.76%	4.85%	0.00%	1.93%
FY 2006 (TY 2005)	0.00%			1.93%	5.36%	0.00%	1.15%
FY 2007 (TY 2006)	0.00%			5.18%	3.77%	0.00%	2.03%
FY 2008 (TY 2007)	0.00%			4.17%	5.53%	0.00%	1.95%
FY 2009 (TY 2008)	0.00%	5.86%	0.00%	3.12%	0.72%	0.00%	1.12%
FY 2010 (TY 2009)	0.00%	4.08%	0.00%	2.23%	-1.75%	0.00%	0.56%
FY 2011 (TY 2010)	0.00%	2.86%	0.00%	1.59%	4.95%	0.00%	1.08%
FY 2012 (TY 2011)	0.00%	2.51%	0.00%	1.42%	-1.13%	0.00%	0.36%
FY 2013 (TY 2012)	0.00%	4.00%	0.00%	2.28%	3.22%	0.00%	1.15%
FY 2014 (TY 2013)	0.00%	5.45%	0.00%	3.15%	5.84%	0.00%	1.77%
FY 2015 (TY 2014)	0.00%	3.98%	0.00%	2.35%	5.03%	0.00%	1.43%
10 Year Growth Rate	0.00%	n/a	n/a	2.74%	3.12%	0.00%	1.26%
5 Year Growth Rate	0.00%	3.75%	0.00%	2.16%	3.55%	0.00%	1.16%
3 Year Growth Rate	0.00%	4.47%	0.00%	2.59%	4.69%	0.00%	1.45%

Figures based upon reports by the Department of Revenue for each tax year.

RFA/lhj/10/01/15 P:\My Documents\1 Requests\Property Tax\Trust Fund FY2015 Revenue Sources

### HOMESTEAD EXEMPTION FUND (TIER III)

Fiscal Year	Tier III Revenue Including Interest	Tier III Expenditure	\$2.5M Minimum	Tier III Expenditure with \$2.5M	Revenue Excess / (Shortfall)
	1	2	3	4	5
FY 07-08	550,484,062	539,094,023	30,107,374	569,201,398	(18,717,336)
FY 08-09	525,796,264	564,452,981	27,005,373	591,458,354	(65,662,090)
FY 09-10	504,213,010	597,487,954	23,163,457	620,651,411	(116,438,401)
FY 10-11	514,715,129	605,948,820	22,230,587	628,179,407	(113,464,278)
FY 11-12	537,540,291	624,652,188	20,370,199	645,022,387	(107,482,096)
FY 12-13	553,390,318	652,490,626	17,808,355	670,298,981	(116,908,663)
FY 13-14	579,001,045	673,323,810	16,074,735	689,398,545	(110,397,500)
FY 14-15	615,064,029	691,146,344	14,628,652	705,774,996	(90,710,967)

Col 1: Tier III revenue is generated by a 1% sales tax pursuant to §12-36-1110 excluding accommodations, items subject to a maximum tax (§12-36-2110), and unprepared food.

Col 2: Tier III expenditure is determined by statutory formula pursuant to §11-11-156 of base year reimbursement plus growth in Southeast Region CPI and state population.

Note: Expenditures include annualized lawsuit adjustments of \$4,175,715 for FY07-08, \$5,814,996 for FY 08-09, and \$6,252,788 for FY 09-10.

Col 3: Additional disbursement to counties with total Tier III reimbursement of less than \$2,500,000.

# Sales Tax

## Summary

Statute: Title 12, Chapter 36

Date Enacted: 1951

Date of last changes: 1970 - enacted change of 3% to 4%  
 1985 - enacted change of 4% to 5% with increase going to EIA  
 2007 - enacted change of 5% to 6% with increase going to the  
 Homestead Exemption Fund (non-General Fund)

Rate: 6%

Current Distribution: 80% to the General Fund and 20% to EIA (first 5 pennies)

### Fiscal Year Collections 1/

FY06	\$2,505,420,918
FY07	\$2,631,222,230
FY08	\$2,465,565,042
FY09	\$2,247,876,029
FY10	\$2,190,976,127
FY11	\$2,244,705,633
FY12	\$2,354,468,760
FY13	\$2,448,348,202
FY14	\$2,517,077,722
FY15	\$2,656,946,677

### FY17 Fiscal Impacts as a Result of Change in Current Law

<u>Incremental Increases in State Sales Tax</u>	<u>Additional Revenue (in millions)</u>
One-Cent	\$714
Two-Cents	\$1,289
Three-Cents	\$1,837
Four-Cents	\$2,326
Five-Cents	\$2,762
Six-Cents	\$3,149
Seven-Cents	\$3,490
Eight-Cents	\$3,789
Nine-Cents	\$4,050
Ten-Cents	\$4,275

Note: Based on the February 10, 2016 BEA General Fund forecast.

1/ Excludes (1%) Education Improvement Act, (1%) Homestead Exemption Fund (2%) Accommodations, and any Local Option Sales Taxes. Includes Casual Sales and Excise Taxes.

**STATE SALES TAX RATES AND VENDOR DISCOUNTS**  
(July 1, 2015)

STATE	STATE SALES		VENDOR DISCOUNT	MAX/MIN
	TAX RATE	RANK		
ALABAMA	4.0%	39	5.0%-2.0% (1)	\$400/month (max)
ALASKA		N/A		
ARIZONA	5.6%	28	1.0%	\$10,000/year (max)
ARKANSAS	6.5%	8	2.0%	\$1,000/month (max)
CALIFORNIA	7.50%	1	None	
COLORADO	2.9%	46	3.33% (4)	
CONNECTICUT	6.35%	11	None	
DELAWARE		N/A		
FLORIDA	6.0%	16	2.5%	\$30/report (max)
GEORGIA	4.0%	39	3.0%-0.5% (1)	
HAWAII	4.0%	39	None	
IDAHO	6.0%	16	None (5)	
ILLINOIS	6.25%	12	1.75%	\$5/year (min)
INDIANA (2)	7.0%	2	0.73% (2)	
IOWA	6.0%	16	None	
KANSAS	6.15%	15	None	
KENTUCKY	6.0%	16	1.75%-1.5% (1)	\$50/month (max)
LOUISIANA	4.0%	39	0.935%	
MAINE	5.5%	29	None (5)	
MARYLAND	6.0%	16	1.2%-0.90% (1)	\$500/return (max)
MASSACHUSETTS	6.25%	12	None	
MICHIGAN	6.0%	16	0.5% (6)	\$6/monh (min), \$15,000/month (max)
MINNESOTA	6.875%	7	None	
MISSISSIPPI	7.0%	2	2.0%	\$50/month (max)
MISSOURI	4.225%	37	2.0%	
MONTANA		N/A		
NEBRASKA	5.5%	29	2.5%	\$75/month (max)
NEVADA	6.5%	8	0.25%	
NEW HAMPSHIRE		N/A		
NEW JERSEY	7.0%	2	None	
NEW MEXICO	5.125%	31	None	
NEW YORK	4.0%	39	5.0%	\$200/quarter (max)
NORTH CAROLINA	4.75%	34	None	
NORTH DAKOTA	5.0%	32	1.5%	\$110/month (max)
OHIO	5.75%	26	0.75%	
OKLAHOMA	4.5%	36	1.0%	2,500/month (max)
OREGON		N/A		
PENNSYLVANIA	6.0%	16	1.0%	
RHODE ISLAND	7.0%	2	None	
SOUTH CAROLINA	6.0%	16	3.0%-2.0% (1)	\$3,100/year (max)
SOUTH DAKOTA	4.0%	39	1.5% (10)	
TENNESSEE	7.0%	2	None	
TEXAS	6.25%	12	0.5% (7)	
UTAH (3)	4.7%	35	1.31%	
VERMONT	6.0%	16	None (5)	
VIRGINIA (3)	4.3%	37	1.6%-0.8% (8)	
WASHINGTON	6.5%	8	None	
WEST VIRGINIA	6.0%	16	None	
WISCONSIN	5.0%	32	0.5%	\$10/period (min)
WYOMING	4.0%	39	1.95%-1.0% (1)	
DIST. OF COLUMBIA	5.75%	26	None	

Notes:

- (1) In some states, the vendors' discount varies by the amount paid. In AL and SC, the larger discounts apply to the first \$100. In GA, the larger discount applies to the first \$3,000. In KY, the larger discounts apply to the first \$1,000, while MD applies the larger discount to annual collections of \$6,000. In WY, the larger discount applies to the first \$6,250. The lower discounts apply to the remaining collections above these amounts.
- (2) Utilities are not permitted to take discount. Collection allowances are 0.73% if total sales tax collected is less than \$60,000; 0.53% if total taxes is between \$60,000 and \$600,000; 0.26% if total sales tax collected is more than \$600,000.
- (3) Rate does not include a statewide local rate of 1.0% in VA and 1.25% in UT. In UT, a discount of 1% is applicable to local taxes.
- (4) Local option sales tax discount varies from 0% to 3.33%.
- (5) Vendors are allowed to keep any excess collections prescribed under the bracket system.
- (6) Vendor discount only applies to the first 4.0% of the tax. A 0.75% discount if paid by the 12th of the month.
- (7) An additional discount of 1.25% applies for early payment.
- (8) Discount varies: 1.1% (1.6% for food) of the first \$62,500, 0.84% (1.2%) of the amount to \$208,000, and 0.56% (0.8%) of the remainder. Applies to the state tax only. No discount allowed on electronically file returns.
- (9) Electronic Filers only.

**STATE SALES TAX RATES  
AND FOOD & DRUG EXEMPTIONS  
(As of July 1, 2015)**

STATE	YEAR ENACTED	Tax Rate (Percentage)	EXEMPTIONS		
			Food (1)	Prescription Drugs	Nonprescription Drugs
ALABAMA	1936	4		*	
ALASKA		none			
ARIZONA	1933	5.6	*	*	
ARKANSAS	1935	6.5	1.5% (4)	*	
CALIFORNIA (3)	1933	7.5	*	*	
COLORADO	1935	2.9	*	*	
CONNECTICUT	1947	6.35	*	*	
DELAWARE		none			
FLORIDA	1949	6	*	*	*
GEORGIA	1951	4	* (4)	*	
HAWAII	1935	4		*	
IDAHO	1965	6		*	
ILLINOIS	1933	6.25	1%	1%	1%
INDIANA	1933	7	*	*	
IOWA	1933	6	*	*	
KANSAS	1937	6.15		*	
KENTUCKY	1960	6	*	*	
LOUISIANA	1938	4	* (4)	*	
MAINE	1951	5.5	*	*	
MARYLAND	1947	6	*	*	*
MASSACHUSETTS	1966	6.25	*	*	
MICHIGAN	1933	6	*	*	
MINNESOTA	1967	6.875	*	*	*
MISSISSIPPI	1930	7		*	
MISSOURI	1934	4.225	1.225%	*	
MONTANA		none		*	
NEBRASKA	1967	5.5	*	*	
NEVADA	1955	6.5	*	*	
NEW HAMPSHIRE		none			
NEW JERSEY	1966	7	*	*	*
NEW MEXICO	1933	5.125	*	*	
NEW YORK	1965	4	*	*	*
NORTH CAROLINA	1933	4.75	* (4)	*	
NORTH DAKOTA	1935	5	*	*	
OHIO	1934	5.75	*	*	
OKLAHOMA	1933	4.5		*	
OREGON		none			
PENNSYLVANIA	1953	6	*	*	*
RHODE ISLAND	1947	7	*	*	
SOUTH CAROLINA	1951	6	*	*	
SOUTH DAKOTA	1933	4		*	
TENNESSEE	1647	7	5.0%	*	
TEXAS	1961	6.25	*	*	*
UTAH	1933	5.95 (5)	1.75% (4)	*	
VERMONT	1969	6	*	*	*
VIRGINIA	1966	5.3 (2)	2.5% (2)	*	*
WASHINGTON	1933	6.5	*	*	
WEST VIRGINIA	1933	6	*	*	
WISCONSIN	1961	5	*	*	
WYOMING	1935	4	*	*	
DIST. OF COLUMBIA		5.75	*	*	*

Notes:

\* -- indicates exempt from tax, blank indicates subject to general sales tax rate.

(1) Some state tax food, but allow a rebate or income tax credit to compensate poor households. They are: HI, ID, KS, OK, and SD.

(2) Includes statewide 1.0% tax levied by local governments in Virginia.

(3) Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.

(4) Food sales subject to local taxes. Includes a statewide 1.25% tax levied by local governments in Utah.

Sources: Tax Foundation, Federation of Tax Administrators, Commerce Clearinghouse.

**Estimated Distribution of An Additional One-Cent Sales Tax By County  
Fiscal Year 2016-17**

<b>COUNTY</b>	<b>UNITS (Number)</b>	<b>GROSS SALES (Dollars)</b>	<b>NET TAXABLE SALES (Dollars)</b>	<b>ADDITIONAL ONE-CENT SALES TAX (Dollars)</b>
ABBEVILLE	376	\$254,967,356.12	\$80,063,141.02	\$855,860.54
AIKEN	2,784	\$3,331,136,547.40	\$1,244,798,267.02	\$13,306,669.02
ALLENDALE	158	\$320,730,728.05	\$20,073,028.16	\$214,577.05
ANDERSON	3,806	\$6,207,506,212.54	\$1,758,416,613.19	\$18,797,156.53
BAMBERG	297	\$336,622,800.16	\$61,551,458.73	\$657,974.00
BARNWELL	410	\$269,950,355.25	\$104,711,577.06	\$1,119,347.88
BEAUFORT	5,811	\$4,314,710,685.75	\$2,650,452,943.02	\$28,332,864.05
BERKELEY	2,942	\$15,779,479,836.79	\$1,718,743,327.98	\$18,373,056.26
CALHOUN	277	\$317,491,245.98	\$42,653,020.75	\$455,953.10
CHARLESTON	12,181	\$15,563,806,785.24	\$7,657,759,906.80	\$81,860,072.61
CHEROKEE	1,073	\$1,800,949,874.94	\$446,721,160.43	\$4,775,368.66
CHESTER	614	\$869,109,453.38	\$144,059,495.86	\$1,539,970.03
CHESTERFIELD	847	\$1,830,250,938.83	\$207,794,935.24	\$2,221,290.39
CLARENDON	638	\$487,746,974.60	\$148,775,643.48	\$1,590,384.80
COLLETON	890	\$706,306,102.14	\$284,977,744.55	\$3,046,360.70
DARLINGTON	1,255	\$1,313,269,699.17	\$363,541,565.22	\$3,886,193.78
DILLON	595	\$674,079,577.24	\$163,161,741.23	\$1,744,169.59
DORCHESTER	2,251	\$2,421,402,703.70	\$785,246,171.64	\$8,394,139.98
EDGEFIELD	360	\$239,674,014.93	\$62,500,799.74	\$668,122.28
FAIRFIELD	373	\$865,567,435.17	\$153,766,614.99	\$1,643,737.39
FLORENCE	3,362	\$6,294,121,699.27	\$1,871,516,545.70	\$20,006,174.41
GEORGETOWN	1,863	\$1,477,681,662.11	\$661,714,136.93	\$7,073,604.81
GREENVILLE	11,378	\$18,267,561,206.33	\$7,154,633,602.66	\$76,481,743.14
GREENWOOD	1,446	\$1,557,590,309.99	\$634,212,383.99	\$6,779,616.03
HAMPTON	405	\$306,510,042.72	\$74,283,083.51	\$794,072.77
HORRY	11,612	\$10,237,050,232.97	\$6,028,008,638.70	\$64,438,325.42
JASPER	620	\$1,333,360,662.06	\$399,971,025.62	\$4,275,618.14
KERSHAW	1,147	\$1,317,671,453.44	\$359,205,120.88	\$3,839,837.97
LANCASTER	1,420	\$1,377,556,469.45	\$535,969,066.33	\$5,729,412.68
LAURENS	1,069	\$2,737,215,267.03	\$329,213,107.50	\$3,519,228.76
LEE	300	\$244,415,197.84	\$39,143,731.36	\$418,439.43
LEXINGTON	6,475	\$15,708,723,021.30	\$4,513,147,347.14	\$48,244,731.36
MARION	612	\$628,499,277.04	\$150,324,073.40	\$1,606,937.24
MARLBORO	463	\$432,813,871.46	\$103,341,941.72	\$1,104,706.72
MCCORMICK	165	\$86,040,140.54	\$21,672,821.36	\$231,678.55
NEWBERRY	779	\$1,428,613,215.60	\$261,998,072.74	\$2,800,712.16
OCONEE	1,548	\$1,513,379,516.61	\$524,885,558.03	\$5,610,931.97
ORANGEBURG	1,946	\$2,678,024,137.77	\$678,239,243.80	\$7,250,255.22
PICKENS	2,121	\$2,475,237,285.85	\$968,817,630.29	\$10,356,485.78
RICHLAND	7,817	\$11,340,471,416.96	\$4,877,034,011.11	\$52,134,614.18
SALUDA	305	\$189,639,977.48	\$45,150,665.78	\$482,652.48
SPARTANBURG	6,220	\$11,446,755,647.31	\$3,036,639,762.79	\$32,461,131.52
SUMTER	1,860	\$2,072,128,678.82	\$793,387,264.94	\$8,481,166.80
UNION	473	\$317,122,016.47	\$134,264,323.20	\$1,435,261.41
WILLIAMSBURG	604	\$645,168,807.98	\$187,976,741.42	\$2,009,437.47
YORK	4,634	\$6,978,941,422.80	\$2,416,599,511.27	\$25,833,013.03
TOTAL OF COUNTIES	108,582	\$160,997,051,964.58	\$54,901,118,568.28	\$714,000,000.00
UNALLOCATED	19,170	\$60,247,055,146.99	\$11,891,401,878.67	\$127,116,941.91
STATE TOTALS	127,752	\$221,244,107,111.57	\$66,792,520,446.95	

Notes: Calculations made by the Board of Economic Advisors based on February 10, 2016 BEA General Fund revenue estimate. Based on fiscal year 2015 Gross and Net Taxable Sales figures.

Sources: Board of Economic Advisors based on data from the South Carolina Department of Revenue.

BEA/RWM/02/22/15

**State Sales Tax Holidays  
Calendar Year 2015**

<b>State</b>	<b>Year First Adopted</b>	<b>2014 Dates</b>	<b>Number of Days</b>	<b>Dollar Limit on Items</b>	<b>Items Included</b>
Alabama	2006	August 7-9	3	cl-\$100; ss-\$50; cp-\$750; books-\$30	Clothing, school supplies, computers, books
Alabama	2012	February 20-22	3	generators-\$1,000; supplies-\$60	Hurricane preparedness items
Arkansas	2011	August 1-2	2	cl-\$100; ss-\$100	Clothing and school supplies
Connecticut	2001	August 16-22	7	cl-\$100	Clothing and footwear
Florida	2007 *	August 7-16	10	cl-\$100; ss-\$15; cp-\$750	Clothing, school supplies, computers
Georgia	2012 *	July 31 - August 1	2	cl-\$100; ss-\$20; cp-\$1,000	Clothing, school supplies, computers
Georgia	2012 *	Oct. 2-4	3	eea-\$1,500	Energy Star / WaterSense products
Iowa	2000	August 7-8	2	cl-\$100	Clothing
Louisiana	2007	August 7-8	2	tpp-\$2500	The first \$2,500 of all tangible personal property (except vehicles & meals) is excluded
Louisiana	2008	May 30-31	2	\$1,500	Hurricane preparedness items
Louisiana	2009	September 4-6	3	No limit	Firearms, ammunition, and hunting supplies
Maryland	2010	August 9-15	7	cl-\$100	Clothing and footwear
Maryland	2011	February 14-16	3	No limit	Energy Star products
Mississippi	2009	July 31 - August 1	2	cl-\$100	Clothing and footwear
Mississippi	2014	September 4-6	3	No limit	Firearms, ammunition, and hunting supplies
Missouri	2004	August 7-9	3	cl-\$100; ss-\$50; cp-\$3,500	Clothing, school supplies, computers
Missouri	2009	April 19-25	7	eea-\$1,500	Energy Star products
New Mexico	2005	August 7-9	3	cl-\$100; ss-\$30; cp-\$1,000	Clothing, school supplies, computers
Ohio	2015	August 7-9	3	cl-\$75; ss-\$20; im-\$20	Clothing, school supplies, instructional material
Oklahoma	2007	August 7-9	3	cl-\$100	Clothing
South Carolina	2000	August 7-9	3	No limit	Clothing, school supplies, computers, other
South Carolina	2008	Nov. 27-28	2	No limit	Handguns, shotguns, rifles
Tennessee	2006	August 7-9	3	cl, ss-\$100; cp-\$1,500	Clothing, school supplies, computers
Texas	1999	August 7-9	3	\$100	Clothing, backpacks, school supplies
Texas	2008	May 23-25	3	eea & air conditioners-\$6,000; other-\$2,000	Energy Star products
Virginia	2006	August 7-9	3	cl-\$100; ss-\$20; eea-\$2,500; hpi-\$60; generators-\$1,000	Clothing, school supplies; Energy Star products hurricane preparedness items & generators

Notes: \* - Florida first held a sales tax holiday for school supplies in 2007. This was not re-enacted in 2008-09. Georgia first held a school supply holiday in 2004 and energy efficiency holiday in 2006. They were not re-enacted in 2010-11. These states re-enact their holidays each year.

Sources: Federation of Tax Administrators; Commerce Clearing House; various reports.

**Sales and Use Tax Exemptions / Exclusions in FY2012-2013**

Line	Code Section	Year Enacted	Description of Exemption	FY2013 Exemption Estimate (Dollars)	FY2013 Subtotal (Dollars)	Notes
1	<b>12-36-2110</b>		<b>Maximum Sales Tax Caps</b>			
2	(A)	1984	Maximum tax on sale or lease of motor vehicles, motorcycles, boats, airplanes, trailer or semitrailer pulled by a truck, horse trailers, recreational vehicles, and self-propelled light construction equipment	169,119,572		
3	(A)(1)		Airplanes, including unassembled aircraft which is to be assembled by the purchaser		1,215,000	
4	(A)(2)		Motor vehicles		148,700,000	
5	(A)(3)		Motorcycles		2,582,748	
6	(A)(4)		Boats		4,954,212	
7	(A)(5)		Trailer or semitrailers, pulled by a truck tractor, and horse trailers		825,527	
8	(A)(6)		Recreational vehicles, including tent campers, travel trailer, park model, park trailer, motor home, and fifth wheel		7,912,005	
9	(A)(7)		Self-propelled light construction equipment with compatible attachments limited to a maximum of 160 net engine horsepower		2,930,080	
10	(B)		Sale of manufactured homes	5,076,600		
11	(C)		Sale of musical instruments or office equipment purchased by religious organizations	96,396		
12	(D)		Repealed: Machines used in research and development (refer to Section 12-36-2120(56))	Repealed		
13	(E)		Equipment provided, supplied, or installed on a firefighting vehicle	963,960		
14						
15	<b>12-36-2120</b>		<b>Exemptions From Sales Tax</b>			
16	(1)	1951	Tangible personal property or receipts of business which the State is prohibited from taxing by the US or SC Constitutions	0		
17	(2)	1984	Tangible personal property sold to the federal government	244,552,800		
18	(3)	1951	Textbooks, books, magazines, periodicals, newspapers, and on-line access used in a course of study in all schools or for students' use in the school library	15,553,974		
19	(4)	1951	Sale of livestock used primarily as beasts of burden and livestock that provide, food, pelts, or fur	82,209,300		
20	(5)	1951	Feed used for production and maintenance of poultry and livestock	41,853,480		
21	(6)	1951	Insecticides, chemicals, fertilizers, soil conditioners, seeds, or seedlings, or nursery stock, used in production of farm, dairy, grove, vineyard, or garden products, or in the cultivation of poultry or livestock feed	20,576,340		
22	(7)	1951	Containers and labels used in preparing agriculture, dairy, grove, or garden products, turpentine gum, gum spirits of turpentine, and gum resin for sale	612,000		
23	(8)	1951	Newsprint paper, newspapers, religious publications, including the Holy Bible, and the SC Department of Agriculture's "The Market Bulletin"	13,101,656		
24			Newsprint paper		3,680,363	
25			Newspaper sales		9,140,727	
26			The Holy Bible			*
27			The Market Bulletin		10,566	
28	(9)	1951	Coal, or coke, or other fuel sold to manufacturers, electric power companies, and transportation companies	127,485,792		
29			Electric Utility		87,867,531	
30			Other Industry (Manufacturers)		26,896,265	
31			Transportation		12,721,996	
32	(10)	1951	Meals or foodstuffs used in furnishing meals to school children, and meals provided to the elderly, disabled, homeless, needy, or disabled adults	7,804,174		
33	(11)	1986	Toll charges for the transmission of voice or messages between telephone exchanges and transactions	57,814,950		
34	(A)		Toll charges for the transmission of voice messages between telephone exchanges (long distance)		38,881,200	
35	(B)		Charges for telegraph messages		negligible	
36	(C)		Carrier and customer access charges established by the FCC or the SC Public Service Commission		17,013,750	
37	(D)		Automatic teller machine transactions		1,920,000	
38	(12)	1951	Water sold by public utilities, if rates and charges are the kind determined by the Public Service Commission or water sold by nonprofit corporations organized under Chapter 36 of Title 33	19,629,637		
39	(13)	1951	Fuel, lubricants, and supplies for use or consumption aboard ships in intercoastal trade or foreign commerce. (Commonly referred to as vessel bunkering)	14,572,404		
40	(14)	1951	Wrapping paper, wrapping twine, paper bags, and containers used in the sale and delivery of tangible personal property	27,671,968		
41	(15)	1988	Motor fuel, blended fuel, and alternative fuel subject to tax under Chapter 28 Title 12	721,793,461		
42	(A)		On-Highway		698,848,578	

**Sales and Use Tax Exemptions / Exclusions in FY2012-2013**

Line	Code Section	Year Enacted	Description of Exemption	FY2013 Exemption Estimate (Dollars)	FY2013 Subtotal (Dollars)	Notes
43	(A)		Off-Highway		22,944,883	
44	(C)		Farm machinery and tractors		1,619,442	
45	(D)		Commercial fishing vessels		14,115,865	
46			Construction		6,984,450	
47			Military		225,126	
48	(16)	1951	Farm machinery and replacement parts and attachments used in planting, cultivating or harvesting farm crops, the preservation of milk on dairy farms, and machines used in poultry production on poultry farms, when sold in the original state of production or preparation for sale	8,351,000		
49	(17)	1951	Machines used in manufacturing, processing, recycling, compounding, mining, or quarrying tangible personal property for sale	69,889,455		
50	(18)	1951	Fuel used exclusively to cure agriculture products	934,110		
51	(19)	1951	Electricity used by cotton gins, manufacturers, miners, or quarriers to manufacture, mine, or quarry tangible personal property for sale	97,031,815		
52	(20)	1951	Railroad cars, locomotives, and their parts, monorail cars, and the engines or motors that propel them, and their parts	352,710		
53	(21)	1951	Vessels and barges of more than 50 tons burden	169,546		
54	(22)	1990	Missile assembly materials used by the Armed Forces of the US	Classified		
55	(23)	1951	Farm, grove, vineyard, and garden products, sold in the original state of production or preparation for sale, when sold by the producer or members of the producers immediately family	693,042		
56	(24)	1986	Supplies and machinery used by laundries, cleaning, dyeing, pressing, or garment rental establishments (excludes coin-operated laundromats)	1,932,492		
57	(25)	1985	Motor vehicles (excluding trucks) or motorcycles sold to out-of-state residents of the US Armed Forces when by reason of orders is located in SC	800,000		
58	(26)	1993	Supplies, technical equipment, machinery, and electricity sold to radio and television stations, and cable television systems, for use in producing, broadcasting, or distributing programs	10,568,784		
59	(27)	1990	Plants and animal sales to public zoos or gardens or its nonprofit support corporations	4,290		
60	(28)	1976	Medicine and prosthetic devices sold by prescription, radiopharmaceuticals used in treatment of cancer and other related diseases, free samples donated by manufacturer, and medicines used to prevent respiratory syncytial virus	448,752,036		
61	(A)		Medicine and prosthetic devices		435,842,016	
62	(B)		Diabetic supplies, including hypodermic needles, insulin, and blood sugar test strips		9,996,000	
63	(C)		Disposable medical supplies used in the treatment of patient outside of a hospital, skilled nursing facility, or ambulatory surgical treatment center		260,400	
64	(D)		Medicine donated by its manufacturer to SC medical schools for research, or for treatment of indigent patients		90,420	
65	(E)		Dental prosthetics		2,563,200	
66	(29)	1996	Sale of tangible personal property by persons under written contract with the federal government where the property is later transferred to the federal government	0		
67	(30)	1978	Supplies, commodities, and services resold by the Division of General Services of State Budget and Control Board to departments and state agencies, if the tax was paid on the divisions original purchase	0		
68	(31)	1979	Vacation time sharing plans, vacation multiple ownership interests, and exchanges of interests in vacation time sharing plans and vacation multiple ownership interests as provided by Chapter 32 of Title 27, and any other exchange of accommodations in which the accommodations to be exchanged are the primary consideration	3,306,240		
69	(32)	1979	Natural and liquefied petroleum gas and electricity used exclusively in the production of poultry, livestock, swine, and milk	1,300,000		
70	(33)	1979	Electricity or any combustible heating material or substance used for residential purposes	276,725,575		
71			Electricity		208,305,660	
72			Natural Gas		35,985,035	
73			Kerosene		11,128,400	
74			Fuel Oil		12,526,530	
75			Coal		22,230	
76			LP Gas		8,757,720	
77	(34)	1980	Modular homes, both on-frame and off-frame, 50% of gross proceeds of the sale	762,450		
78	(35)	1983	Motion picture film sold or rented to or by theaters	2,825,765		
79	(36)	1983	Tangible personal property sold out of state	0		
80	(37)	1983	Petroleum asphalt products, used in paving, purchased in this state, which are transported and consumed out of state	614,000		

**Sales and Use Tax Exemptions / Exclusions in FY2012-2013**

Line	Code Section	Year Enacted	Description of Exemption	FY2013 Exemption Estimate (Dollars)	FY2013 Subtotal (Dollars)	Notes
81	(38)	1985	Hearing aids			
82	(39)	1986	Concession sales at a festival by an organization devoted exclusively to public or charitable purposes	2,897,063		
83	(40)	1988	Containers and chassis, including parts, components, and attachments, sold to international shipping lines in contract with th SC State Ports Authority and used for the import and export of goods to and from South Carolina	475,000		
84	(41)	1989	Organizations exempt under 12-37-220(A),(3-4), and B(5-8), (12), (16), (19), (22), and (24), if the net proceeds are used exclusively for exempt purposes and no benefit inures to any individual	550,000		
85	(42)	1989	Depreciable assets, used in the operation of a business, pursuant to the sale of the business, when the entire business is sold by the owner and the purchaser continues operation of the business	6,725,000		
86	(43)	1991	All supplies, technical equipment, machinery, and electricity sold to motion picture companies for use in filming or producing a motion picture	125,000		
87	(44)	1991	Electricity used to irrigate crops	359,146		
88	(45)	1991	Building materials, supplies, fixtures, and equipment for the construction, repair or improvement of commercial housing of poultry or livestock	296,040		
89	(46)	1991	War memorials or monuments, including US military vessels, affixed to public property	417,555		
90	(47)	1994	Tangible personal property sold to charitable hospitals serving children where care is provided without charge	50,000		
91	(48)	1994	Solid waste disposal collection bags when the county or political subdivision requires the purchase of a specific bag for solid waste disposal	50,000		
92	(49)	1994	Postage paid by a person engaged in the business of selling advertising services for clients	38,979		
93	(50)	1995	Recycling property, including fuels and gasses of any type, fluids, and lubricants used by a qualified recycling facility	825,000		
94	(51)	1996	Material handling systems and equipment used in distribution or manufacturing facilities	2,827,022		
95	(52)	1996	Parts and supplies used by business for repairing aircraft owned or leased to the federal government or commercial air carriers	1,400,000		
96	(53)	1996	Motor vehicle extended service contracts and warranties	561,567		
97	(54)	1999	Clothing and attire for working in a Class 100 or better clean room environment	3,194,280		
98	(55)	2000	Audiovisual masters made or used by a production company for first generation reproduction	40,000		
99	(56)	2000	Machines used in research and development	60,000		
100	(57)	2000	Sales tax holiday in August (beginning the first Friday in August at 12:01 AM and ending at 12:00 midnight the following Sunday)	5,475,600		
101	(58)	2000	Cooperative direct mail promotional advertising materials, and promotional maps, brochures, pamphlets, or discount coupons by nonprofit chambers of commerce or convention and visitor bureaus, delivered to residents of SC at no charge from locations inside or outside the State	2,250,000		
102	(59)	2001	Facilities for transmitting electricity that is transferred, sold, or exchanged to a limited liability company controlling electric transmission assets	886,400		
103	(60)	2001	Lottery ticket sales	0		
104	(61)	2002	Copies of or access to legislation or other informational documents provided to the general public or any other person by a legislative agency when a charge for these copies is made reflecting the agency's cost of the copies	38,552,130		
105	(62)	2003	Seventy percent of portable toilet gross rental sales or leases	7,500		
106	(63)	2005	Prescription and over-the-counter medicines and supplies sold to charitable clinics	487,220		
107	(64)	2005	Sweet grass baskets made by SC artists	229,700		
108	(65)	2006	Computer equipment used in a technology intensive facility	374,400		
109	(66)	2006	Electricity used by a technology intensive facility	0		
110	(67)	2006	Sales tax on construction materials of a new or expanded single manufacturing or distribution facility with a capital investment of at least \$100 million in real and personal property at a single site	0		
111	(68)	2006	Any property sold to the public through a sheriff's sale as provided by law	14,160,000		
112	(69)	2006	The sale or renewal of a warranty, maintenance, or similar service contract if the sale of the personal property covered by the contract is exempt or excluded from sales tax	58,116		
113	(70)	2007	Gold, silver, or platinum bullion; legal tender coins and currency	Reserved		
114	(71)	2007	Any device, equipment, or machinery operated by hydrogen or fuel cells, or any device, equipment, or machinery used to generate, produce, or distribute hydrogen	82,860		
115	(72)	2007	Building materials used to construct a new or renovated building or any machinery or equipment located in a research district	0		
116	(73)	2007	Amusement park rides and any parts, machinery, and equipment used to assemble and operate a ride or performance venue facility	1,200,000		
117	(74)	2007	Durable medical equipment which is paid by state or federal Medicaid funds	2,070,000		
118	(75)	2007	Unprepared food that may be purchased with United States Department of Agriculture food coupons	2,523,045		
119	(76)	2008	Sales tax holiday on firearms (beginning the Friday after Thanksgiving at 12:01 AM and ending at 12:00 midnight the following Saturday)	435,200,249		**
120	(77)	2008	Sales tax holiday on noncommercial home and personal energy efficient products meeting or exceeding the requirements of the ENERGY STAR program with a sales price of \$2,500 or less			**

**Sales and Use Tax Exemptions / Exclusions in FY2012-2013**

Line	Code Section	Year Enacted	Description of Exemption	FY2013 Exemption Estimate (Dollars)	FY2013 Subtotal (Dollars)	Notes
121	(78)	2010	Machinery and equipment, building and other raw materials, and electricity used by a nonprofit facility used for researching and testing the impact of natural disasters on building materials used in residential, commercial, and agricultural buildings	240,000		
122						
123	<b>12-36-2130</b>					
124	(1)		Use Tax Exemption	Included with Sales Tax		
125	(2)		Purchases made by museums and exhibition rentals purchased or leased for sources outside of the State	36,000		
126						
127	<b>12-36-2610</b>		Discount for timely filed payment of tax, maximum discount of \$10,000 for voluntarily registered out-of-state retailers and \$3,000 for all other retailers (\$3,100 for retailers filing by EFT)	25,120,420		
128						
129	<b>12-36-2620</b>					
130	(2)		1% sales tax exemption for those 85 years and older	4,219,466		
131						
132			<b>Provisos</b>			
133	89.44		Tangible personal property purchased for use in private primary and secondary schools, including kindergartens and early childhood education programs			
134	89.67	2005	Respiratory syncytial virus medicines	2,358,175		
135	89.72	2006	Viscosupplementation therapies sales (For FY2011-12, the provision is suspended)	440,001		
136						
137			<b>Total Sales and Use Tax Exemptions</b>	<b>3,052,364,706</b>		

Notes: \* = Exemption ruled unconstitutional.  
 \*\* = Act 338 of 2008 creating the exemptions was declared unconstitutional by the S.C. Supreme Court in South Carolina v. The American Petroleum Institution & BP Products North America, Inc., May 4, 2009. Statutory exemption is not effective.

Sources: South Carolina Department of Revenue; South Carolina Budget and Control Board, Office of Economic Research; Legislative Printing and Information Technology Resources.

South Carolina Board of Economic Advisors  
 April 25, 2012

# Education Improvement Act

## Summary

Statute: Title 12 Chapter 36

(Enacted by "SC Educational Improvement Act of 1984";  
Act No. 512, Sec. 59-21-1010(A),(B))

Date Enacted: 1984

FY2006-07 - EIA hold harmless amount transferred from  
General Fund to EIA as the result of the tax on food reduced  
from 5% to 3%

FY2007-08 - EIA hold harmless amount transferred from  
General Fund to EIA as the result of the tax on food reduced  
from 3% to 0%

2011 - Use tax owed on Internet sales (Amazon)

2013 - EIA hold harmless when one-half of sales tax  
on cars is transferred to State Highway Fund

Rate: 1% of all taxable sales

Current Distribution: Education Improvement Act Fund

## Fiscal Year Collections 1/

FY06	\$659,695,322
FY07	\$648,381,568
FY08	\$635,302,264
FY09	\$561,072,910
FY10	\$551,358,000
FY11	\$567,644,720
FY12	\$590,499,989
FY13	\$611,823,605
FY14	\$643,252,466
FY15	\$678,380,702

## Fiscal Impacts as a Result of Change in Current Law 1/

* Elimination of the tax would reduce state revenue in FY16 by	\$716,345,000
* Elimination of the tax would reduce state revenue in FY17 by	\$751,585,000

1/ Includes interest earnings

\* Note: Estimates are based on February 10, 2016 BEA revenue forecast