Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed Rebates / Transfers / Appropriations Fiscal Year 2015-16 (Tax Year 2015)

APPENDIX ONLY



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South Carolina Revenue and Fiscal Affairs
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Table A-1. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 2015-16 (Tax Year 2015) (Dollars)

			Corporat	e Income Tax	Individua	al Income Tax	Total I	ncome Tax			
		Year	Taxpayers		Taxpayers		Taxpayers		Primary	Income Tax	- 1
	Category / Item	Enacted	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Code Section(s)	Form Number	Refundable
1	Job or Employee Credits and Incentives										1
2	Job Tax Credit	1995	89	\$30,675,447	501	\$4,627,997	590	\$35,303,444	12-6-3360	TC4	2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992			11	\$2,016,424	11	\$2,016,424	12-6-3360	DOI, Schedule 6	3
4	Small Business Job Tax Credit	2006			191	\$1,376,518	191	\$1,376,518	12-6-3362	TC4SA; TC4SB	4
5	Job Development Credits	1995				\$84,009,211		\$84,009,211	12-10-80; 12-10-81	1040TC	5
6	Job Retraining Credits	2001				\$1,446,202		\$1,446,202	12-10-95	1040TC	6
7	Tax Moratorium	2000							12-6-3367	TC34	7
8	Credit for Hiring Family Independence Recipient	1995	< 5	\$39,520	55	\$78,890	55	\$118,410	12-6-3470	TC12; TC12A	8
9	Apprenticeship Credit	2007	< 5	\$50,309	38	\$427,286	38	\$477,595	12-6-3477	TC45	9
10	Credit for Hiring Displaced Workers	1995							12-6-3450	TC10	10
11											11
12	General Business Credits										12
13	Credit for Investing in an Economic Impact Zone	1995	84	\$34,069,954	174	\$1,318,780		\$35,388,734	12-14-60	TC11; TC11R	13
14	Corporate Headquarters Credit	1995	< 5	\$2,147,742			< 5	\$2,147,742	12-6-3410	TC8	14
15	Credit for Infrastructure Construction	1995	< 5	\$194,657	< 5	\$242,239		\$436,896	12-6-3420	TC6	15
16	Credit Against Licensee Fee for Infrastructure	1996	33	\$9,478,748			33	\$9,478,748	12-20-105	TC6	16
17	Research and Development Credit	2000	116	\$17,753,353	375	\$1,601,346		\$19,354,699	12-6-3415	TC18	17
18	Port Volume Increase Credit	2005	< 5	\$265,700	11	\$157,459		\$423,159	12-6-3375	TC30	18
19	Credit for Child Care Programs	1995		****	121,895	\$21,811,683		\$21,811,683	12-6-3440	TC9	19
20	Minority Business Credit	1995	< 5	\$58,745	31	\$140,491		\$199,236	12-6-3350	TC2	20
21	Quality Improvement Program Credits	2005	< 5	\$2,500	< 5	\$51,920		\$54,420	12-6-3580	TC28	21
22 23	Fire Sprinkler System Credit	2007			< 5	\$1,200	< 5	\$1,200	12-6-3622	TC52	22
23	Industry Specific Credits										23
25	Motion Picture Project Credit	1998			< 5	600.004	< 5	#00.004	40.00570(4)	7005	24
26	Motion Picture Project Credit Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004			< 5	\$30,224	< 5	\$30,224	12-6-3570(A)	TC25	25
27	wollon Ficture wage/Fayron and Expenditure/Supplier Rebate	2004							12-62-20; 12-62-50;		26
28	Motion Picture Production Facility Credit	1998							12-62-60	TODE	27 28
29	Commercial Production Credit	2004							12-6-3570(B) 12-6-3560	TC25 TC24	28
30	Milk Producer Credit	2005							12-6-3590	1334	R 30
31	Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3582	1333	R 30
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006	< 5	\$8.536			< 5	\$8,536	12-6-3589	TC37	32
33	Special Investment Tax Credit for Rubber & Plastics Manufacture			ψ0,000			```	φ0,330	12-14-80	TC11A	33
34	oposial introduction tract of our for transport at Fladibot Managadia	. 2012							12-14-00	TOTIA	34
35	Property Rehabilitation Credits										35
36	Textile Revitalization Credits	2005	6	\$238,769	122	\$4,222,823	128	\$4,461,592	12-65-30	TC23	
37	Retail Facility Revitalization Credits	2006	< 5	\$149.983	53	\$778.556		\$928,539	6-34-40	TC31	37
38	Credit for Rehabilitation of a Certified Historic Structure	2002	< 5	\$213,711	95	\$2,937,193		\$3,150,904	12-6-3535	TC21: TC22	38
39	Abandoned Building Revitalization Credit	2013		+=,	79	\$2,253,044		\$2,253,044	12-67-140	TC55	39
40	•					V=,=00,0 · · ·		42,200,011	12 07 140	1000	40
41	Land Conservation or Environmental Credits										41
42	Conservation Credit	2000	< 5	\$901,540	254	\$5,618,120	254	\$6,519,660	12-6-3515	TC19	
43	Credit for Water Impoundments and Water Controls	1995		¥,	5	\$5,652		\$5,652	12-6-3370	TC1: TC3	
44	Habitat Management Credit	1999				, ,,,,,,	· ·	75,002	12-6-3520	, 100	44
45	Brownfields Voluntary Cleanup Credit	2002			7	\$148,592	7	\$148,592	12-6-3550	TC20	
46	Recycling Facility Tax Credits	1995	< 5	\$11,929,350		,	< 5	\$11,929,350	12-6-3460	TC17	46
47	Mercury Switch Disposal Credit	2006		. ,				. ,,	12-6-3525	TC33	

50 Solar Energy Credit 2006 < 5 \$40,909 659 \$2,841,790 659 \$2,882,699 12-6-3587 TC38 51 Alternative Motor Vehicle Credit 2006 61 \$67,175 61 \$67,175 12-6-3377 TC35 52 Plug-in Hybrid Vehicle Credit 2006 38 \$67,694 38 \$67,694 12-6-3376 TC48 53 Ethanol or Biodiesel Production Credits 2006 < 5 \$1,775 < 5 \$1,775 12-6-3600 TC40; TC404 54 Ethanol or Biodiesel Research and Development Credit 2007 12-6-3620 TC49 55 Biomass Resources Credit 2006	50 51 52 53 54 55 56 57 58 59 60 61
51 Alternative Motor Vehicle Credit 2006 61 \$67,175 61 \$67,175 12-6-3377 TC35 52 Plug-in Hybrid Vehicle Credit 2006 38 \$67,694 38 \$67,694 12-6-3376 TC48 53 Ethanol or Biodiesel Production Credits 2006 <5	52 53 54 55 56 57 58 59 60
53 Ethanol or Biodiesel Production Credits 2006 < 5 \$1,775 < 5 \$1,775 12-6-3600 TC40; TC40A 54 Ethanol or Biodiesel Research and Development Credit 2007 12-6-3631 TC49	52 53 54 55 56 57 58 59 60
54 Ethanol or Biodiesel Research and Development Credit 2007 12-6-3631 TC49	53 54 55 56 57 58 59 60
	54 55 56 57 58 59 60
FF Bi December On Hit	56 57 58 59 60
55 Biomass Resources Credit 2006 12-6-3620 TC50	57 58 59 60
56 Credit for Renewable Fuels 2006 < 5 \$58,500 < 5 \$58,500 12-6-3610 TC41; TC41A	58 59 60
57 Credit for Energy Conservation and Renewable Energy 1995 45 \$41,210 45 \$41,210 12-6-3340 TC1	59 60
58 Credit for Manuf. of Renewable Energy Systems & Components 2010 23 \$126,065 23 \$126,065 12-6-3588	60
59	
60 Investments/Contributions to Other Entities Incentives	61
61 Community Development Corporation Investment Credit 2000 < 5 \$4,715 141 \$549,793 141 \$554,508 12-6-3530 TC14	
62 Venture Capital Investment 2004 < 5 \$20,500 < 5 \$20,500 11-45-30 TC26	62
63 Palmetto Seed Capital Credit 1995 12-6-3430 TC7	63
64 Industry Partnership Fund Tax Credit 2006 260 \$5,439,654 260 \$5,439,654 12-6-3585 TC36	64
65 Hydrogen Fund Tax Credit 2007 12-6-3630 TC47	65
66 Angel Investor Credit 2013 203 \$2,636,227 203 \$2,636,227 11-44-40 TC56	66
67	67
68	68
69 Total Tax Incentives for Economic Development 328 \$108,224,188 125,327 \$147,152,233 125,655 \$255,376,421	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 \$7,717,754 12-62-60	73
74 Appropriation: "Closing Fund" for Department of Commerce \$3,000,000 Proviso 50.10; 118.14	74
75 Appropriation: "Deal Closing Fund" for Department of Commerce	75
76 Appropriation: Capital Access Program for Department of Commerce	76
77 Appropriation: Regional Economic Development Organizations \$5,000,000 Proviso 50.13	77
Appropriation: Alternative Fuel Incentives to Department of Revenue	78
79 Appropriation: Community Development Corporation Initiatives \$100,000 Proviso 118.14(42)(e)	79
80 Appropriation: Community Development Corporation Initiatives	80
81 82. Tatal Footpariis Incontitude for Footpariis Development	81
82 Total Economic Incentives for Economic Development \$291,194,175	82

BEA/RWM/05/04/17

Table A-2. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 2014-15 (Tax Year 2014) (Dollars)

Language	1
Job or Employee Credits and Incentives 1995 92 \$41,182,801 514 \$4,331,714 606 \$45,514,515 12-6-3360 TC4 1995 14 \$3,159,808 14 \$3,159,808 14 \$3,159,808 12-6-3360 DOI, Schedule 6 172 \$1,035,079 172	
2 Job Tax Credit 1995 92 \$41,182,801 514 \$4,331,714 606 \$45,514,515 12-6-3360 TC4 3 Job Tax Credit (Against Insurance Premium Taxes) 1992 1995 14 \$3,159,808 14 \$3,159,808 12-6-3360 DOI, Schedule 6 4 Small Business Job Tax Credit 2006 172 \$1,035,079 172 \$1,0	1
2 Job Tax Credit 1995 92 \$41,182,801 514 \$4,331,714 606 \$45,514,515 12-6-3360 TC4 3 Job Tax Credit (Against Insurance Premium Taxes) 1992 1995 14 \$3,159,808 14 \$3,159,808 12-6-3360 DOI, Schedule 6 4 Small Business Job Tax Credit 2006 172 \$1,035,079 172 \$1,0	1
3 Job Tax Credit (Against Insurance Premium Taxes) 1992 14 \$3,159,808 14 \$3,159,808 12-6-3360 TC45A; TC45B	2
Small Business Job Tax Credit 2006 172 \$1,035,079 172 \$1,035,079 12-6-3362 TC4SA; TC4SB 5 Job Development Credits 1995 2001 \$87,500,605 \$87,50	3
Solution	4
Solution Compute Com	5
Tax Moratorium 2000 Tax S155,121 Tax S155,122 Tax S155,123 Ta	6
Research and Development Credit 2007 1995 14 \$150,540 37 \$125,212 51 \$275,752 12-6-3470 TC12; TC12A 12-6-3470 TC12; TC12A 12-6-3470 TC12; TC12A 12-6-3470 TC12; TC12A 12-6-3470 TC45 TC16; T	7
9 Apprenticeship Credit 2007 7 \$421,022 55 \$155,101 62 \$576,123 12-6-3477 TC45 10 Credit for Hiring Displaced Workers 1995 1995 5 \$155,101 62 \$576,123 12-6-3477 TC45 11 General Business Credits 12 Credit for Investing in an Economic Impact Zone 1995 91 \$55,729,179 177 \$436,437 268 \$56,165,616 12-14-60 TC11; TC11R 14 Corporate Headquarters Credit 1995 11 \$12,511,551 1 \$2,552 12 \$12,514,103 12-6-3410 TC8 15 Credit for Infrastructure Construction 1995 7 \$1,026,648 7 \$1,026,648 12-6-3420 TC6 16 Credit Against Licensee Fee for Infrastructure 1996 63 \$16,230,900 63 \$16,230,900 12-20-105 TC6 17 Research and Development Credit 2000 133 \$30,055,229 234 \$1,394,568 367	8
10 Credit for Hiring Displaced Workers 1995	9
11 General Business Credits 12 General Business Credits 195 91 \$55,729,179 177 \$436,437 268 \$56,165,616 12-14-60 TC11; TC11R	10
12 General Business Credits	11
Credit for Investing in an Economic Impact Zone 1995 91 \$55,729,179 177 \$436,437 268 \$56,165,616 12-14-60 TC11; TC11R 14 Corporate Headquarters Credit 1995 11 \$12,511,551 1 \$2,552 12 \$12,514,103 12-6-3410 TC8 15 Credit for Infrastructure Construction 1995 7 \$1,026,648 7 \$1,026,648 12-6-3420 TC6 16 Credit Against Licensee Fee for Infrastructure 1996 63 \$16,230,900 63 \$16,230,900 12-20-105 TC6 17 Research and Development Credit 2000 133 \$30,055,229 234 \$1,394,568 367 \$31,449,797 12-6-3415 TC18 18 Port Volume Increase Credit 2005 8 \$1,871,647 7 \$149,578 15 \$2,021,225 12-6-3375 TC30 19 Credit for Child Care Programs 1995 < 5 \$65,215 118,444 \$20,984,379 118,444 \$21,049,594 12-6-3440 TC9 20 Minority Business Credit 1995 < 5 \$15,506 35 \$159,537 35 \$175,043 12-6-3350 TC2 21 Quality Improvement Program Credits 2005 4 \$4,4975 4 \$4,4975 12-6-3580 TC28	12
14 Corporate Headquarters Credit 1995 11 \$12,511,551 1 \$2,552 12 \$12,511,103 12-6-3410 TC8 15 Credit for Infrastructure Construction 1995 7 \$1,026,648 7 \$1,026,648 12-6-3420 TC6 16 Credit Against Licensee Fee for Infrastructure 1996 63 \$16,230,900 63 \$16,230,900 12-20-105 TC6 17 Research and Development Credit 2000 133 \$30,055,229 234 \$1,394,568 367 \$31,449,797 12-6-3415 TC18 18 Port Volume Increase Credit 2005 8 \$1,871,647 7 \$149,578 15 \$2,021,225 12-6-3375 TC30 19 Credit for Child Care Programs 1995 < 5	13
15 Credit for Infrastructure Construction 1995 7 \$1,026,648 7 \$1,026,648 12-6-3420 TC6 16 Credit Against Licensee Fee for Infrastructure 1996 63 \$16,230,900 63 \$16,230,900 12-20-105 TC6 17 Research and Development Credit 2000 133 \$30,055,229 234 \$1,394,568 367 \$31,449,797 12-6-3415 TC18 18 Port Volume Increase Credit 2005 8 \$1,871,647 7 \$149,578 15 \$2,021,225 12-6-3375 TC30 19 Credit for Child Care Programs 1995 < 5	14
16 Credit Against Licensee Fee for Infrastructure 1996 63 \$16,230,900 63 \$16,230,900 12-20-105 TC6 17 Research and Development Credit 2000 133 \$30,055,229 234 \$1,394,568 367 \$31,449,797 12-6-3415 TC18 18 Port Volume Increase Credit 2005 8 \$1,871,647 7 \$149,578 15 \$2,021,225 12-6-3375 TC30 19 Credit for Child Care Programs 1995 < 5	15
17 Research and Development Credit 2000 133 \$30,055,229 234 \$1,394,568 367 \$31,449,797 12-6-3415 TC18 18 Port Volume Increase Credit 2005 8 \$1,871,647 7 \$149,578 15 \$2,021,225 12-6-3375 TC30 19 Credit for Child Care Programs 1995 <5	16
18 Port Volume Increase Credit 2005 8 \$1,871,647 7 \$149,578 15 \$2,021,225 12-6-3375 TC30 19 Credit for Child Care Programs 1995 < 5	17
19 Credit for Child Care Programs 1995 < 5 \$65,215 118,444 \$20,984,379 118,444 \$21,049,594 12-6-3440 TC9 20 Minority Business Credit 1995 < 5	18
20 Minority Business Credit 1995 < 5	19
21 Quality Improvement Program Credits 2005 4 \$4,975 4 \$4,975 12-6-3580 TC28	20
	21
22 Fire Sprinkler System Credit 2007 3 \$1,139 3 \$1,139 12-6-3622 TC52	22
23	23
24 Industry Specific Credits	24
25 Motion Picture Project Credit 1998 2 \$1,729 2 \$1,729 12-6-3570(A) TC25	25
26 Motion Picture Wage/Payroll and Expenditure/Supplier Rebate 2004 12-62-20; 12-62-50;	26
12-62-60	27
28 Motion Picture Production Facility Credit 1998 12-6-3570(B) TC25	28
29 Commercial Production Credit 2004 12-6-3560 TC24	29
30 Milk Producer Credit 2005 12-6-3590 1334 F	30
31 Agricultural Use of Anhydrous Ammonia Credit 2005 12-6-3582 1333 F	31
32 Whole Effluent Toxicity Testing Credit for Manufacturing Facility 2006 < 5 \$9,370 < 5 \$9,370 12-6-3589 TC37	32
33 Special Investment Tax Credit for Rubber & Plastics Manufacture 2012 12-14-80 TC11A	33
34	34
35 Property Rehabilitation Credits	35
36 Textile Revitalization Credits 2005 5 \$332,330 69 \$2,612,436 74 \$2,944,766 12-65-30 TC23	36
37 Retail Facility Revitalization Credits 2006 8 \$420,653 66 \$1,348,179 74 \$1,768,832 6-34-40 TC31	37
38 Credit for Rehabilitation of a Certified Historic Structure 2002 7 \$410,054 86 \$2,593,814 93 \$3,003,868 12-6-3535 TC21; TC22	38
39 Abandoned Building Revitalization Credit 2013 27 \$1,127,443 27 \$1,127,443 12-67-140 TC55	39
40	40
41 Land Conservation or Environmental Credits	41
42 Conservation Credit 2000 < 5 \$40,000 317 \$7,206,573 317 \$7,246,573 12-6-3515 TC19	42
43 Credit for Water Impoundments and Water Controls 1995 < 5 \$2,500 9 \$9,655 9 \$12,155 12-6-3370 TC1; TC3	43
44 Habitat Management Credit 1999 12-6-3520	44
45 Brownfields Voluntary Cleanup Credit 2002 < 5 \$3,973 18 \$142,272 18 \$146,245 12-6-3550 TC20	45
46 Recycling Facility Tax Credits 1995 < 5 \$32,056,577 < 5 \$32,056,577 12-6-3460 TC17	46
47 Mercury Switch Disposal Credit 2006 < 5 \$603 < 5 \$603 12-6-3525 TC33	47

48 49	Energy Conservation and Alternative Energy Credits										48 49
50	Solar Energy Credit	2006	< 5	\$70,000	386	\$1,049,229	386	\$1.119.229	12-6-3587	TC38	50
51	Alternative Motor Vehicle Credit	2006	- 5	\$70,000	89	\$152.472	89	\$1,119,229	12-6-3377	TC35	51
52	Plug-in Hybrid Vehicle Credit	2006			91	\$166.015	91	\$166,015	12-6-3376	TC48	52
53	Ethanol or Biodiesel Production Credits	2006			91	φ100,013	91	\$100,013	12-6-3600	TC40; TC40A	53
54	Ethanol or Biodiesel Research and Development Credit	2007			3	\$8,041	3	\$8,041	12-6-3631	TC40, TC40A	54
55	Biomass Resources Credit	2006	< 5	\$26,295,398	3	\$0,041	< 5	\$26,295,398	12-6-3620	TC50	55
56	Credit for Renewable Fuels	2006	- 5	\$20,293,390	5	\$96,138	5	\$96,138	12-6-3610	TC41; TC41A	56 56
57	Credit for Renewable Fuels Credit for Energy Conservation and Renewable Energy	1995			86	\$64.100	86	\$64,100	12-6-3340	TC41; TC41A	56 57
58	Credit for Manuf. of Renewable Energy Systems & Components	2010			27	\$58,702	27	\$58,702	12-6-3588	101	57 58
59	Credit for Mariar. Or Reflewable Effergy Systems & Components	2010			21	\$50,702	21	\$30,702	12-0-3300		58 59
60	Investments/Contributions to Other Entities Incentives										60
61	Community Development Corporation Investment Credit	2000	< 5	\$2,310	112	\$285,555	112	\$287,865	12-6-3530	TC14	61
62	Venture Capital Investment	2004				. ,			11-45-30	TC26	62
63	Palmetto Seed Capital Credit	1995			3	\$26,934	3	\$26,934	12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006			305	\$5,551,151	305	\$5,551,151	12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	65
66	Angel Investor Credit	2013			111	\$1,576,763	111	\$1,576,763	11-44-40	TC56	66
67											67
68											68
69	Total Tax Incentives for Economic Development		446	\$218,904,006	121,509	\$145,449,765	121,955	\$364,353,771			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						\$6,498,637	12-62-60		73
74	Appropriation: "Closing Fund" for Department of Commerce							\$12,406,874	Proviso 50.10; 118.16		74
75	Appropriation: "Deal Closing Fund" for Department of Commer	ce						\$24,953,905	Act 298 of 2014 (CRF)		75
76	Appropriation: Capital Access Program for Department of Com	merce									76
77	Appropriation: Regional Economic Development Organizations	•						\$5,000,000	Proviso 50.13		77
78	Appropriation: Alternative Fuel Incentives to Department of Rev										78
79	Appropriation: Community Development Corporation Initiatives										79
80	Appropriation: Community Development Corporation Initiatives	6									80
81											81
82	Total Economic Incentives for Economic Development							\$433,213,187			82

BEA/RWM/09/4/16

Table A-3. 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)

			Corporat	e Income Tax	Individua	al Income Tax	Total	ncome Tax		L	1
		Year	Taxpayers		Taxpayers		Taxpayers		Primary	Income Tax	- 1
	Category / Item			Amount of Credits		Amount of Credits		Amount of Credits	Code Section(s)	Form Number	Refundable
1	Job or Employee Credits and Incentives							*********	40.0000	TO 1	1
2	Job Tax Credit	1995	66	\$45,322,106	484	\$6,660,084	550	\$51,982,190	12-6-3360	TC4	2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992			14	\$2,409,471	14	\$2,409,471	12-6-3360	DOI, Schedule 6	
4	Small Business Job Tax Credit	2006			180	\$889,272	180	\$889,272	12-6-3362	TC4SA; TC4SB	4
5	Job Development Credits	1995				\$75,528,531		\$75,528,531	12-10-80; 12-10-81	1040TC	5
6	Job Retraining Credits	2001	_			\$1,687,871	_	\$1,687,871	12-10-95	1040TC	6
7	Tax Moratorium	2000	< 5	\$2,853,138		*****	< 5	\$2,853,138	12-6-3367	TC34	7 8
8	Credit for Hiring Family Independence Recipient	1995	10	\$108,373	54	\$265,565		\$373,938	12-6-3470	TC12; TC12A	
9	Apprenticeship Credit	2007	5	\$49,000	38	\$227,789	43	\$276,789	12-6-3477	TC45	
10	Credit for Hiring Displaced Workers	1995							12-6-3450	TC10	
11	0 17 0 176										11
12	General Business Credits	4005		010 010 717	407	2070 400	054	000 000 005	40.44.00	T044 T044D	12
13	Credit for Investing in an Economic Impact Zone	1995	67	\$19,612,717	187	\$676,108		\$20,288,825	12-14-60	TC11; TC11R	
14	Corporate Headquarters Credit	1995	9	\$806,432	< 5	\$119,862		\$926,294	12-6-3410	TC8	
15	Credit for Infrastructure Construction	1995	6	\$113,321			6	\$113,321	12-6-3420	TC6	
16	Credit Against Licensee Fee for Infrastructure	1996	42	\$11,248,888	100	44.545.000	42	\$11,248,888	12-20-105	TC6	
17	Research and Development Credit	2000	127	\$21,827,364	188	\$1,547,689		\$23,375,053	12-6-3415	TC18	
18	Port Volume Increase Credit	2005	7	\$760,078	9	\$52,230		\$812,308	12-6-3375	TC30	
19	Credit for Child Care Programs	1995			116,396	\$20,647,704	116,396	\$20,647,704	12-6-3440	TC9	
20	Minority Business Credit	1995	< 5	\$16,807		\$204,298		\$221,105	12-6-3350	TC2	
21	Quality Improvement Program Credits	2005	< 5	\$250					12-6-3580	TC28	
22	Fire Sprinkler System Credit	2007			7	\$8,414	7	\$8,414	12-6-3622	TC52	
23	Land and the Operation Operation										23 24
24	Industry Specific Credits	4000			. =	077.040		A77.040	40.0.0570(4)	T005	
25	Motion Picture Project Credit	1998			< 5	\$77,940	< 5	\$77,940	12-6-3570(A)	TC25	
26	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004							12-62-20; 12-62-50;		26 27
27	Maria Biston Book after Facility Conditi	4000							12-62-60	TC25	
28 29	Motion Picture Production Facility Credit Commercial Production Credit	1998 2004							12-6-3570(B) 12-6-3560	TC25	
30	Milk Producer Credit	2004							12-6-3590	1334	
31		2005							12-6-3582	1334	
	Agricultural Use of Anhydrous Ammonia Credit Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2005	< 5	\$125,417			< 5	\$125,417	12-6-3589	TC37	
32 33	Special Investment Tax Credit for Rubber & Plastics Manufacture			\$125,417			\ 0	\$125,417	12-14-80	TC11A	
34	Special investment Tax Credit for Rupper & Plastics Manufacture	2012							12-14-00	ICHA	34
35	Property Rehabilitation Credits										35
	Textile Revitalization Credits	2005	7	\$641,414	. 61	\$2,180,032	68	\$2.821.446	12-65-30	TC23	
36 37	Retail Facility Revitalization Credits	2005	< 5			\$1,793,003		, , ,	6-34-40	TC31	
38	Credit for Rehabilitation of a Certified Historic Structure	2000		, ,		\$1,890,467			12-6-3535	TC21; TC22	
39	Abandoned Building Revitalization Credit	2002		\$103,130	19	\$390,135			12-67-140	TC55	
40	Abandoned Building Revitalization Credit	2013			19	\$390,133	19	\$390,133	12-07-140	1000	40
41	Land Conservation or Environmental Credits										41
42	Conservation Credit	2000			259	\$6,996,856	259	\$6.996.856	12-6-3515	TC19	
42		1995			259 14	\$6,996,856 \$22,106		\$6,996,856	12-6-3370	TC1; TC3	
43	Credit for Water Impoundments and Water Controls Habitat Management Credit	1995			14	φ∠∠,106	14	φ22,106	12-6-3520	101, 103	43
44	Brownfields Voluntary Cleanup Credit	2002			6	\$61,726	6	\$61,726	12-6-3520	TC20	
46		1995			6	φ01,720	. 0	φ01,720	12-6-3500	TC17	
46	Mercury Switch Disposal Credit	2006					< 5	\$0	12-6-3525	TC33	
7/	Microary Chiller Disposal Credit	2000					\ 0	φυ	12-0-3323	1033	47

48	Formation and Alfordation Francisco Condition										48 49
49	Energy Conservation and Alternative Energy Credits Solar Energy Credit	2006			311	\$940.537	311	\$940.537	12-6-3587	TC38	50
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			75 < 5	\$12.095	75 < 5	\$12.095	12-6-3600	TC40: TC40A	53
54	Ethanol or Biodiesel Research and Development Credit	2007			- 5	\$12,095	- 3	\$12,095	12-6-3631	TC49	54
55	Biomass Resources Credit	2007	< 5	\$17,766	< 5	\$213,806	0	\$231,572	12-6-3620	TC50	55
56	Credit for Renewable Fuels	2006	- 5	\$17,700	9	\$786,113	9	\$786,113	12-6-3610	TC41; TC41A	56
57	Credit for Renewable Fidels Credit for Energy Conservation and Renewable Energy	1995			69	\$47,473	69	\$47,473	12-6-3340	TC1	57
58	Credit for Energy Conservation and Renewable Energy Credit for Manuf. of Renewable Energy Systems & Components	2010			< 5	\$200	< 5	\$200	12-6-3588	101	58
59	Credit for Maridi. of Renewable Energy Systems & Components	2010			` ` ` `	φ200	- 5	\$200	12-0-3300		59
60	Investments/Contributions to Other Entities Incentives										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	Total Tax Incentives for Economic Development		346	\$106,080,616	119,032	\$133,504,983	119,378	\$238,861,721			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 Comme	rce						\$3,322,234	Act 104 of 2013 (CRF)		75
76	Appropriation: Capital Access Program for Department of Com	merce									76
77	Appropriation: Regional Economic Development Organizations	3						\$5,000,000	Proviso 50.17		77
78	Appropriation: Alternative Fuel Incentives to Department of Re	venue									78
79	Appropriation: Community Development Corporation Initiatives	s						\$400,000	Proviso 118.17		79
80	Appropriation: Community Development Corporation Initiatives	s									80
81	,										81
82	Total Economic Incentives for Economic Development							\$286,935,220			82

BEA/RWM/02/18/16

Table A-4. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 2012-13 (Tax Year 2012) (Dollars)

			Corporat	e Income Tax	Individua	Il Income Tax	Total I	ncome Tax				
		Year	Taxpayers		Taxpayers		Taxpayers	- 1	Primary	Income Tax		
	Category / Item	Enacted	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Code Section(s)	Form Number	Refundable	
1	Job or Employee Credits and Incentives											1
2	Job Tax Credit	1995	103	\$54,637,043	465	\$6,736,942	568	\$61,373,985	12-6-3360	TC4		2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992		. , ,	13	\$1,205,877	13	\$1,205,877	12-6-3360	DOI, Schedule 6		3
4	Small Business Job Tax Credit	2006			166	\$541,902	166	\$541,902	12-6-3362	TC4SA: TC4SB		4
5	Job Development Credits	1995				\$66,485,053		\$66,485,053	12-10-80; 12-10-81	1040TC		5
6	Job Retraining Credits	2001				\$1,589,484		\$1,589,484	12-10-95	1040TC		6
7	Tax Moratorium	2000	< 5	\$2,624,680			< 5	\$2,624,680	12-6-3367	TC34		7
8	Credit for Hiring Family Independence Recipient	1995	13	\$140,645	39	\$68,037	52	\$208,682	12-6-3470	TC12; TC12A		8
9	Apprenticeship Credit	2007	< 5	\$212,000	50	\$107,022	50	\$319,022	12-6-3477	TC45		9
10	Credit for Hiring Displaced Workers	1995							12-6-3450	TC10		10
11												11
	General Business Credits											12
13	Credit for Investing in an Economic Impact Zone	1995	74	\$35,890,397	140	\$707,292	214	\$36,597,689	12-14-60	TC11; TC11R		13
14	Corporate Headquarters Credit	1995	11	\$1,667,724	6	\$805,264	17	\$2,472,988	12-6-3410	TC8		14
15	Credit for Infrastructure Construction	1995	11	\$2,007,008			11	\$2,007,008	12-6-3420	TC6		15
16	Credit Against Licensee Fee for Infrastructure	1996	28	\$6,873,327			28	\$6,873,327	12-20-105	TC6		16
17	Research and Development Credit	2000	132	\$23,930,758	169	\$1,080,101	301	\$25,010,859	12-6-3415	TC18		17
18	Port Volume Increase Credit	2005	< 5	\$1,370,250	5	\$38,057	5	\$1,408,307	12-6-3375	TC30		18
19	Credit for Child Care Programs	1995			27	\$70,130	27	\$70,130	12-6-3440	TC9		19
20	Minority Business Credit	1995	_		15	\$80,566	15	\$80,566	12-6-3350	TC2		20
21	Quality Improvement Program Credits	2005	< 5	\$1,500	< 5	\$4,175	< 5	\$5,675	12-6-3580	TC28		21
22	Fire Sprinkler System Credit	2007			5	\$6,517	5	\$6,517	12-6-3622	TC52		22
23 24	Industry Specific Credits											23
		4000				***	. =	***	40.00====			24
25 26	Motion Picture Project Credit	1998			< 5	\$95	< 5	\$95	12-6-3570(A)	TC25		25
27	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004							12-62-20; 12-62-50;			26
28	Motion Picture Production Facility Credit	1998							12-62-60	TOOF		27
29	Commercial Production Credit	2004							12-6-3570(B)	TC25		28
30	Milk Producer Credit	2004							12-6-3560	TC24		29
31	Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3590 12-6-3582	1334 1333	R	
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006	< 5	\$17,040			< 5	\$17,040	12-6-3589	TC37	R	
33	Special Investment Tax Credit for Rubber & Plastics Manufacture		- 3	Ψ17,0 4 0			-5	\$17,040	12-14-80	TC11A		32 33
34	opodal invocation (tax ordat for Number &) lactice Manufacture	2012							12-14-00	ICHA		34
35	Property Rehabilitation Credits											35
36	Textile Revitalization Credits	2005	5	\$598,299	50	\$2,975,412	55	\$3,573,711	12-65-30	TC23		36
37	Retail Facility Revitalization Credits	2006	< 5	\$93,747	46	\$337.494	46	\$431,241	6-34-40	TC31		37
38	Credit for Rehabilitation of a Certified Historic Structure	2002	< 5	\$183,138		\$1,688,944	86	\$1,872,082	12-6-3535	TC21; TC22		38
39	Abandoned Building Revitalization Credit	2013		*,	-	4 1,000,011	-	ψ1,012,00 <u>2</u>	12-67-140	TC55		39
40	.								12 07 110	1000		40
41	Land Conservation or Environmental Credits											41
42	Conservation Credit	2000			302	\$7,466,531	302	\$7,466,531	12-6-3515	TC19		42
43	Credit for Water Impoundments and Water Controls	1995	< 5	\$47,500		\$143,292		\$190,792	12-6-3370	TC1; TC3		43
44	Habitat Management Credit	1999		,				Ţ;/VA	12-6-3520	, 100		44
45	Brownfields Voluntary Cleanup Credit	2002			8	\$78,906	8	\$78,906	12-6-3550	TC20		45
46	Recycling Facility Tax Credits	1995				,	_	,	12-6-3460	TC17		46
47	Mercury Switch Disposal Credit	2006	< 5	\$393	< 5	\$2,803	< 5	\$3,196	12-6-3525	TC33		47

48 49	Energy Conservation and Alternative Energy Credits										48 49
50	Solar Energy Credit	2006	5	\$12,180	256	\$625,628	261	\$637,808	12-6-3587	TC38	50
51	Alternative Motor Vehicle Credit	2006	_	¥ 1-,100	99	\$106,730	99	\$106,730	12-6-3377	TC35	51
52	Plug-in Hybrid Vehicle Credit	2006			39	\$112,436	39	\$112,436	12-6-3376	TC48	52
53	Ethanol or Biodiesel Production Credits	2006			< 5	\$2,757	< 5	\$2,757	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	\$1,103,526	< 5	\$32,319	5	\$1,135,845	12-6-3620	TC50	55
56	Credit for Renewable Fuels	2006	•	* 1,100,000	5	\$102,527	5	\$102,527	12-6-3610	TC41: TC41A	56
57	Credit for Energy Conservation and Renewable Energy	1995			94	\$66,478	94	\$66,478	12-6-3340	TC1	57
58	Credit for Manuf. of Renewable Energy Systems & Components	2010			< 5	\$300	< 5	\$300	12-6-3588		58
59						,	-	•			59
60	Investments/Contributions to Other Entities Incentives										60
61	Community Development Corporation Investment Credit	2000			38	\$173,263	38	\$173,263	12-6-3530	TC14	61
62	Venture Capital Investment	2004	< 5	\$2,300,000	6	\$411	6	\$2,300,411	11-45-30	TC26	62
63	Palmetto Seed Capital Credit	1995							12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006			249	\$5,981,826	249	\$5,981,826	12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	65
66	Angel Investor Credit	2013							11-44-40	TC56	66
67											67
68											68
69	Total Tax Incentives for Economic Development		387	\$133,711,155	2,392	\$99,424,571	2,779	\$233,135,726			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						\$6,671,789	12-62-60		73
74	Appropriation: "Closing Fund" for Department of Commerce							\$17,000,000	Proviso 40.3; 40.10; 90.1	9; 90.20	74
75	Appropriation: "Deal Closing Fund" for Department of Comme										75
76	Appropriation: Capital Access Program for Department of Com										76
77	Appropriation: Regional Economic Development Organizations							\$5,000,000	Proviso 40.15; 40.17		77
78	Appropriation: Alternative Fuel Incentives to Department of Re										78
79	Appropriation: Community Development Corporation Initiative							Carryforward	Proviso 40.11		79
80	Appropriation: Community Development Corporation Initiative	S									80
81											81
82	Total Economic Incentives for Economic Development							\$281,807,515			82

BEA/RWM/07/21/15

Table A-5. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 2011-12 (Tax Year 2011) (Dollars)

			Comparat	e Income Tax	Individue	I Income Tax	Total	ncome Tax				
		Year	Taxpayers	e income rax	Taxpayers	II IIICOIIIE TAX	Taxpayers	ilcollie lax	Primary	Income Tax		
	Category / Item			Amount of Credits		Amount of Credits		Amount of Credits	Code Section(s)	Form Number	Refundable	
	Outegory / Item	Liluoteu	i iiiig Greats	Amount of orotho	r ming Ground	Paniount or oround	i ming Ground	7 and date of Greduce	0000 00000011(0)		Tro-tan-tan-tan-tan-tan-tan-tan-tan-tan-tan	
1	Job or Employee Credits and Incentives											1
2	Job Tax Credit	1995	80	\$45,912,637	489	\$9.844.517	569	\$55,757,154	12-6-3360	TC4		2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992	00	ψ 10,012,001	12	\$1,122,338	12	\$1,122,338	12-6-3360	DOI. Schedule 6		3
4	Small Business Job Tax Credit	2006			98	\$363,485	98	\$363,485	12-6-3362	TC4SA; TC4SB		4
5	Job Development Credits	1995				\$65,845,088		\$65,845,088	12-10-80; 12-10-81	1040TC		5
6	Job Retraining Credits	2001				\$1,878,607		\$1,878,607	12-10-95	1040TC		6
7	Tax Moratorium	2000				ψ1,010,001		ψ1,010,001	12-6-3367	TC34		7
8	Credit for Hiring Family Independence Recipient	1995	12	\$336,335	60	\$123,702	72	\$460,037	12-6-3470	TC12; TC12A		8
9	Apprenticeship Credit	2007	< 5	\$10,000	39	\$176,415		\$186,415	12-6-3477	TC45		9
10	Credit for Hiring Displaced Workers	1995	- 3	ψ10,000	< 5	\$170,410 ND			12-6-3450	TC10		10
11	Ordak for Filling Displaced Workers	1000			10	ND	- 0	ΨΟ	12-0-0400	1010		11
12	General Business Credits											12
13	Credit for Investing in an Economic Impact Zone	1995	72	\$31,688,587	157	\$512,491	229	\$32,201,078	12-14-60	TC11: TC11R		13
14	Corporate Headquarters Credit	1995	10	\$1,956,979	17	\$926,939	27	\$2,883,918	12-6-3410	TC8		14
15	Credit for Infrastructure Construction	1995	12	\$3,399,208	< 5	\$4,500		\$3,403,708	12-6-3420	TC6		15
16	Credit No Inmastracture Construction Credit Against Licensee Fee for Infrastructure	1996	12	ψ0,000,200		φ+,500	12	ψ0,700,700	12-20-105	TC6		16
17	Research and Development Credit	2000	122	\$21,109,166	167	\$1,253,411	289	\$22,362,577	12-6-3415	TC18		17
18	Port Volume Increase Credit	2005	7	\$2,130,625	< 5	\$1,500		\$2,132,125	12-6-3375	TC30		18
19	Credit for Child Care Programs	1995	,	φ2,130,023	115,345	\$20,116,427	115,345	\$20,116,427	12-6-3440	TC9		19
20	Minority Business Credit	1995	< 5	\$1,272		\$20,110,427	115,545		12-6-3350	TC2		20
21	Quality Improvement Program Credits	2005	< 5	\$250	< 5	\$2,175		,	12-6-3580	TC28		21
22	Fire Sprinkler System Credit	2005	- 5	\$200	8	\$2,175 \$10.358		\$10,358	12-6-3622	TC52		22
23	File Sprinkler System Credit	2007			0	\$10,550	0	φ10,330	12-0-3022	1032		23
24	Industry Specific Credits											24
25		1998			< 5	ND	< 5	\$0	12-6-3570(A)	TC25		25
26	Motion Picture Project Credit Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004			-5	ND		φυ	12-62-20; 12-62-50;	1025		26
27	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004							12-62-20, 12-62-60			27
	Marking District Bandricking English Condit	1998								TC25		28
28 29	Motion Picture Production Facility Credit Commercial Production Credit	2004			< 5	ND	< 5	\$0	12-6-3570(B) 12-6-3560	TC25		29
		2004			- 5	ND	, ,	φυ	12-6-3590	1334		
30	Milk Producer Credit	2005							12-6-3582	1334		
31	Agricultural Use of Anhydrous Ammonia Credit		< 5	\$13,671	< 5	ND		£42.674	12-6-3589	TC37		
32 33	Whole Effluent Toxicity Testing Credit for Manufacturing Facility Special Investment Tax Credit for Rubber & Plastics Manufacture	2006	- 5	\$13,071	< 5	ND	< 5	\$13,671	12-0-3369	TC11A		32 33
34	Special investment Tax Credit for Rubber & Plastics Manufacture	2012							12-14-00	ICHA		34
35	Branash: Bahahilitatian Cradita											35
	Property Rehabilitation Credits	2005	< 5	\$212.468	35	\$3,498,226	35	\$3,710,694	12-65-30	TC23		
36	Textile Revitalization Credits		_			. , ,						36
37	Retail Facility Revitalization Credits	2006	< 5	\$45,171	33	\$170,887			6-34-40	TC31		37
38	Credit for Rehabilitation of a Certified Historic Structure	2002	< 5	\$42,929	90	\$1,385,583	90	\$1,428,512	12-6-3535	TC21; TC22		38
39	Abandoned Building Revitalization Credit	2013							12-67-140	TC55		39
40	1 - 10											40
41	Land Conservation or Environmental Credits											41
42	Conservation Credit	2000	_		291	\$7,462,021		\$7,462,021	12-6-3515	TC19		42
43	Credit for Water Impoundments and Water Controls	1995	< 5	\$66,659	24	\$31,217	24	\$97,876	12-6-3370	TC1; TC3		43
44	Habitat Management Credit	1999			_	***		***	12-6-3520			44
45	Brownfields Voluntary Cleanup Credit	2002		**	< 5	+,			12-6-3550	TC20		45
46	Recycling Facility Tax Credits	1995	< 5	\$13,020,253				, , , ,	12-6-3460	TC17		46
47	Mercury Switch Disposal Credit	2006			< 5	\$14,030	< 5	\$14,030	12-6-3525	TC33		47

48 49	Energy Conservation and Alternative Energy Credits										48 49
50	Solar Energy Credit	2006	< 5	\$7,000	260	\$774,940	260	\$781,940	12-6-3587	TC38	50
51	Alternative Motor Vehicle Credit	2006			167	\$170,837	167	\$170,837	12-6-3377	TC35	51
52	Plug-in Hybrid Vehicle Credit	2006			< 5	\$1,860	< 5	\$1,860	12-6-3376	TC48	52
53	Ethanol or Biodiesel Production Credits	2006			15	\$35,564	15	\$35,564	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	\$10,379,394	< 5	\$40,875	< 5	\$10,420,269	12-6-3620	TC50	55
56	Credit for Renewable Fuels	2006			8	\$598,985	8	\$598,985	12-6-3610	TC41; TC41A	56
57	Credit for Energy Conservation and Renewable Energy	1995			79	\$63,771	79	\$63,771	12-6-3340	TC1	57
58	Credit for Manuf. of Renewable Energy Systems & Components	2010			< 5	\$6,000	< 5	\$6,000	12-6-3588		58
59											59
60	Investments/Contributions to Other Entities Incentives										60
61	Community Development Corporation Investment Credit	2000	< 5	\$357,150	36	\$21,518	36	\$378,668	12-6-3530	TC14	61
62	Venture Capital Investment	2004			6	\$2,039	6	\$2,039	11-45-30	TC26	62
63	Palmetto Seed Capital Credit	1995			< 5	ND	< 5	\$0	12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006	< 5	\$1,000,000	227	\$24,509,008	227	\$25,509,008	12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007			< 5	\$5,626	< 5	\$5,626	12-6-3630	TC47	65
66	Angel Investor Credit	2013							11-44-40	TC56	66
67											67
68											68
69	Total Tax Incentives for Economic Development		315	\$131,689,754	117,663	\$141,004,207	117,978	\$272,693,961			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						\$6,163,235	12-62-60		73
74	Appropriation: "Closing Fund" for Department of Commerce							Carryforward	Proviso 40.10		74
75	Appropriation: "Deal Closing Fund" for Department of Commer							\$5,000,000	Act 76 of 2011 (CRF)		75
76	Appropriation: Capital Access Program for Department of Com										76
77	Appropriation: Regional Economic Development Organizations							\$5,000,000	Proviso 40.18; 40.16		77
78	Appropriation: Alternative Fuel Incentives to Department of Rev								D : 10.11		78
79	Appropriation: Community Development Corporation Initiatives							Carryforward	Proviso 40.11		79
80	Appropriation: Community Development Corporation Initiatives	6									80
81	Total Economic Incentives for Economic Development							\$308,857,196			81 82
82	Total Economic incentives for Economic Development							φουο,007,190			82

BEA/RWM/01/28/14

Table A-6. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 2010-11 (Tax Year 2010) (Dollars)

			Corporat	e Income Tax	Individua	Il Income Tax	Total I	ncome Tax	<u></u>		
		Year	Taxpayers		Taxpayers		Taxpayers		Primary	Income Tax	
	Category / Item	Enacted		Amount of Credits	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Code Section(s)	Form Number	Refundable
1	Job or Employee Credits and Incentives										1
2	Job Tax Credit	1995	93	\$57,023,551	455	\$8,871,452	548	\$65,895,003	12-6-3360	TC4	2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992			11	\$1,210,293	11	\$1,210,293	12-6-3360	DOI, Schedule 6	3
4	Small Business Job Tax Credit	2006			75	\$271,498	75	\$271,498	12-6-3362	TC4SA; TC4SB	4
5	Job Development Credits	1995				\$65,725,292		\$65,725,292	12-10-80; 12-10-81	1040TC	5
6	Job Retraining Credits	2001	_			\$2,090,453	_	\$2,090,453	12-10-95	1040TC	6
7	Tax Moratorium	2000	< 5	\$1,471,063			< 5	\$1,471,063	12-6-3367	TC34	7
8	Credit for Hiring Family Independence Recipient	1995	9	\$69,730	52	\$188,767	61	\$258,497	12-6-3470	TC12; TC12A	8
9	Apprenticeship Credit	2007	< 5	\$194,000	36	\$151,279	36	\$345,279	12-6-3477	TC45	9
10	Credit for Hiring Displaced Workers	1995							12-6-3450	TC10	10
11 12	General Business Credits										11
		4005		£40.040.070	405	₾ 077.045	400	044.005.005	40.44.00	T044: T044D	12
13	Credit for Investing in an Economic Impact Zone	1995 1995	63 < 5	\$10,948,070	135 7	\$677,215	198	\$11,625,285	12-14-60	TC11; TC11R	13
14	Corporate Headquarters Credit		< 5 17	\$727,568	/	\$171,920	7 17	\$899,488	12-6-3410	TC8	14
15 16	Credit for Infrastructure Construction	1995 1996	17	\$3,822,142			17	\$3,822,142	12-6-3420	TC6	15
17	Credit Against Licensee Fee for Infrastructure Research and Development Credit	2000	98	\$13,438,605	160	\$841,428	258	\$14,280,033	12-20-105 12-6-3415	TC6 TC18	16 17
18	Port Volume Increase Credit	2005	< 5	\$396,500	3	\$21,063	256	\$14,280,033 \$417,563	12-6-3375	TC30	
19	Credit for Child Care Programs	1995	\ 5	\$390,500	113,279	\$21,033,874	113,279	\$21,033,874	12-6-3440		
20	Minority Business Credit	1995	6	\$165,285	113,279	\$69,085		\$21,033,674	12-6-3350	TC9 TC2	20
21	Quality Improvement Program Credits	2005	< 5	\$1,250	10	\$255		\$1,505	12-6-3580	TC28	
22	Fire Sprinkler System Credit	2003	- 3	φ1,230	4	\$2,959	4	\$2,959	12-6-3622	TC52	
23	r ile Sprinkier System Gredit	2007			-	Ψ2,333	7	φ2,939	12-0-3022	1032	23
24	Industry Specific Credits										24
25	Motion Picture Project Credit	1998			1	\$800	1	\$800	12-6-3570(A)	TC25	
26	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004			•	φοσσ		φοσσ	12-62-20; 12-62-50;	1020	26
27	motor riotalo rragor ajion ana Exponantalo cappilo riobato	2001							12-62-60		27
28	Motion Picture Production Facility Credit	1998							12-6-3570(B)	TC25	
29	Commercial Production Credit	2004			1	\$52,500	1	\$52,500	12-6-3560	TC24	
30	Milk Producer Credit	2005			·	402,000		402,000	12-6-3590	1334	R 30
31	Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3582	1333	R 31
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006	< 5	\$169,458			< 5	\$169,458	12-6-3589	TC37	32
33	Special Investment Tax Credit for Rubber & Plastics Manufacture		_	*****				\$100,100	12-14-80	TC11A	
34									12 11 00		34
35	Property Rehabilitation Credits										35
36	Textile Revitalization Credits	2005	< 5	\$473,645	42	\$3,430,922	42	\$3,904,567	12-65-30	TC23	
37	Retail Facility Revitalization Credits	2006	< 5	\$91,727	16	\$49,350		\$141,077	6-34-40	TC31	37
38	Credit for Rehabilitation of a Certified Historic Structure	2002	< 5	\$323,981	77	\$835,138	77	\$1,159,119	12-6-3535	TC21; TC22	
39	Abandoned Building Revitalization Credit	2013							12-67-140	TC55	
40											40
41	Land Conservation or Environmental Credits										41
42	Conservation Credit	2000			331	\$7,636,450	331	\$7,636,450	12-6-3515	TC19	42
43	Credit for Water Impoundments and Water Controls	1995	< 5	\$150,725	47	\$27,508	47	\$178,233	12-6-3370	TC1; TC3	
44	Habitat Management Credit	1999							12-6-3520		44
45	Brownfields Voluntary Cleanup Credit	2002			2	\$34,964	2	\$34,964	12-6-3550	TC20	
46	Recycling Facility Tax Credits	1995	< 5	\$30,977,657			< 5	\$30,977,657	12-6-3460	TC17	46
47	Mercury Switch Disposal Credit	2006	< 5	\$438			< 5	\$438	12-6-3525	TC33	47

48 49	Energy Conservation and Alternative Energy Credits										48 49
50	Solar Energy Credit	2006	< 5	\$3,500	296	\$772,199	296	\$775,699	12-6-3587	TC38	50
51	Alternative Motor Vehicle Credit	2006		ψ0,000	183	\$218,134	183	\$218,134	12-6-3377	TC35	51
52	Plug-in Hybrid Vehicle Credit	2006			6	\$8,626	6	\$8,626	12-6-3376	TC48	52
53	Ethanol or Biodiesel Production Credits	2006			15	\$39,289	15	\$39,289	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			1	\$36,057	1	\$36,057	12-6-3620	TC50	55
56	Credit for Renewable Fuels	2006			10	\$585,866	10	\$585,866	12-6-3610	TC41; TC41A	56
57	Credit for Energy Conservation and Renewable Energy	1995	< 5	\$1,835,744	100	\$103,952	100	\$1,939,696	12-6-3340	TC1	57
58	Credit for Manuf. of Renewable Energy Systems & Components	2010			10	\$18,297	10	\$18,297	12-6-3588		58
59											59
60	Investments/Contributions to Other Entities Incentives										60
61	Community Development Corporation Investment Credit	2000			32	\$275,545	32	\$275,545	12-6-3530	TC14	61
62	Venture Capital Investment	2004							11-45-30	TC26	62
63	Palmetto Seed Capital Credit	1995							12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006			172	\$4,602,476	172	\$4,602,476	12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007			2	\$4,376	2	\$4,376	12-6-3630	TC47	65
66	Angel Investor Credit	2013							11-44-40	TC56	66
67											67
68											68
69	Total Tax Incentives for Economic Development		286	\$122,284,639	115,578	\$120,059,282	115,864	\$242,343,921			69
70	Tour for Over I'm Tour Down tour 1910	1005									70
71 72	Transfer: Gasoline Tax to Department of Commerce	1995 2005						\$0	12-28-2910		71
73	Transfer: Electric Power Tax to Department of Commerce	2005						\$20,000,000	12-28-2915		72
74	Transfer: Admissions Tax to Department of Commerce Appropriation: "Closing Fund" for Department of Commerce	2004						\$6,022,004	12-62-60		73
75	Appropriation: Closing Fund for Department of Commerce Appropriation: "Deal Closing Fund" for Department of Commerce							\$5,000,000	Proviso 40.13; 90.16		74
76	Appropriation: Deal closing Fund for Department of Comme										75
77	Appropriation: Capital Access Program for Department of Com Appropriation: Regional Economic Development Organizations							Remaining funds	Describe 40.45		76
78	Appropriation: Regional Economic Development Organizations Appropriation: Alternative Fuel Incentives to Department of Re							Remaining runds	Proviso 40.15		77
79	Appropriation: Alternative Fuer incentives to Department of Re-							Carryforward	Proviso 40.14		78 79
80	Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives							Carrylorward	P10VISO 40.14		79 80
81	Appropriation community perciopment corporation initiatives	•									81
82	Total Economic Incentives for Economic Development							\$273,365,925			82
-								42.0,000,320			02

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Table A-7. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 2009-10 (Tax Year 2009) (Dollars)

			Corporat	e Income Tax	Individua	Il Income Tax	Total I	ncome Tax			
		Year	Taxpayers		Taxpayers		Taxpayers		Primary	Income Tax	1
	Category / Item	Enacted	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Code Section(s)	Form Number	Refundable
1	Job or Employee Credits and Incentives										1
2	Job Tax Credit	1995	87	\$33,686,430	394	\$7,838,827	481	\$41,525,257	12-6-3360	TC4	2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992		,	11	\$1,267,249	11	\$1,267,249	12-6-3360	DOI, Schedule 6	3
4	Small Business Job Tax Credit	2006			64	\$306,939	64	\$306,939	12-6-3362	TC4SA: TC4SB	4
5	Job Development Credits	1995				\$70,279,469		\$70,279,469	12-10-80; 12-10-81	1040TC	5
6	Job Retraining Credits	2001				\$2,195,382		\$2,195,382	12-10-95	1040TC	6
7	Tax Moratorium	2000	8	\$2,702,416			8	\$2,702,416	12-6-3367	TC34	7
8	Credit for Hiring Family Independence Recipient	1995	12	\$37,780	34	\$43,504	46	\$81,284	12-6-3470	TC12: TC12A	8
9	Apprenticeship Credit	2007	< 5	\$15,000	27	\$128,020	27	\$143,020	12-6-3477	TC45	9
10	Credit for Hiring Displaced Workers	1995			0	\$0	0	\$0	12-6-3450	TC10	10
11											11
12	General Business Credits										12
13	Credit for Investing in an Economic Impact Zone	1995	57	\$19,431,022	108	\$663,518	165	\$20,094,540	12-14-60	TC11; TC11R	13
14	Corporate Headquarters Credit	1995	< 5	\$422,647			< 5	\$422,647	12-6-3410	TC8	14
15	Credit for Infrastructure Construction	1995	10	\$2,289,535			10	\$2,289,535	12-6-3420	TC6	15
16	Credit Against Licensee Fee for Infrastructure	1996							12-20-105	TC6	16
17	Research and Development Credit	2000	70	\$12,542,598	100	\$489,617	170	\$13,032,215	12-6-3415	TC18	17
18	Port Volume Increase Credit	2005	9	\$4,297,817	1	\$250	10	\$4,298,067	12-6-3375	TC30	18
19	Credit for Child Care Programs	1995			114,576	\$19,842,924	114,576	\$19,842,924	12-6-3440	TC9	19
20	Minority Business Credit	1995	< 5	\$52,292	19	\$165,872	19	\$218,164	12-6-3350	TC2	20
21	Quality Improvement Program Credits	2005			2	\$528	2	\$528	12-6-3580	TC28	
22	Fire Sprinkler System Credit	2007			5	\$2,275	5	\$2,275	12-6-3622	TC52	22
23											23
24	Industry Specific Credits										24
25	Motion Picture Project Credit	1998							12-6-3570(A)	TC25	
26	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004			2	\$11,560	2	\$11,560	12-62-20; 12-62-50;		26
27									12-62-60		27
28	Motion Picture Production Facility Credit	1998							12-6-3570(B)	TC25	
29	Commercial Production Credit	2004			1	\$1,500	1	\$1,500	12-6-3560	TC24	29
30	Milk Producer Credit	2005							12-6-3590	1334	R 30
31	Agricultural Use of Anhydrous Ammonia Credit	2005		0.407.004					12-6-3582	1333	R 31
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006	< 5	\$427,961			< 5	\$427,961	12-6-3589	TC37	32
33 34	Special Investment Tax Credit for Rubber & Plastics Manufacture	2012							12-14-80	TC11A	
35	Property Rehabilitation Credits										34
36	Textile Revitalization Credits	2005	< 5	¢404.220	47	0404 400	47	0505.000	40.05.00		35
37	Retail Facility Revitalization Credits	2005 2006	. 5	\$104,339	17 9	\$461,463	17 9	\$565,802	12-65-30	TC23	
38	Credit for Rehabilitation of a Certified Historic Structure	2008	< 5	\$346,062	58	\$67,515	58	\$67,515	6-34-40	TC31	37
39	Abandoned Building Revitalization Credit	2002	\ 5	\$340,002	56	\$596,143	58	\$942,205	12-6-3535	TC21; TC22	
40	Abandoned Building Revitalization Credit	2013							12-67-140	TC55	
41	Land Conservation or Environmental Credits										40 41
42	Conservation Credit	2000	< 5	\$3,122,000	296	CO 4EC 240	206	£44 E70 040	40.0.0545	T040	
43	Credit for Water Impoundments and Water Controls	1995	< 5		35	\$8,456,340	296	\$11,578,340	12-6-3515	TC19	
44	Habitat Management Credit	1995	. 5	\$1,315	35	\$49,558	35	\$50,873	12-6-3370	TC1; TC3	
45	Brownfields Voluntary Cleanup Credit	2002							12-6-3520	T000	44
46	Recycling Facility Tax Credits	1995	< 5	\$12,287,073			< 5	¢19 007 070	12-6-3550	TC20	
47	Mercury Switch Disposal Credit	2006	- 5	φ12,201,013			< 5	\$1 2 ,287,073	12-6-3460 12-6-3525	TC17 TC33	
		2000							12-0-3025	1033	47

Solir Energy Credit	48 49	Energy Conservation and Alternative Energy Credits										48 49
Plug-in hybrid velnicle Credit	50	Solar Energy Credit	2006	< 5	\$15,438	182	\$368,446	182	\$383,884	12-6-3587	TC38	50
Emanol or Blodiese Production Credits 2006 14 \$43,293 14 \$43,293 124,5380 124,5380 170,408 53 54 124,5381	51	Alternative Motor Vehicle Credit	2006			246	\$225,937	246	\$225,937	12-6-3377	TC35	51
Elmanol or Blodiesel Research and Development Credit	52	Plug-in Hybrid Vehicle Credit	2006			20	\$35,716	20	\$35,716	12-6-3376	TC48	52
Section Sect	53	Ethanol or Biodiesel Production Credits	2006			14	\$43,293	14	\$43,293	12-6-3600	TC40; TC40A	
Credit for Renewable Fuels	54	Ethanol or Biodiesel Research and Development Credit	2007							12-6-3631	TC49	54
Credit for Energy Conservation and Renewable Energy	55	Biomass Resources Credit	2006							12-6-3620	TC50	55
Community Development Corporation investments of Renewable Energy Systems & Components 2010 12-6-3588 58 58 58 58 58 58 58	56	Credit for Renewable Fuels	2006			8	\$13,414	8	\$13,414	12-6-3610	TC41; TC41A	56
Solition Investments/Contributions to Other Entities Incentives Solition Solitio	57	Credit for Energy Conservation and Renewable Energy	1995			107	\$90,668	107	\$90,668	12-6-3340	TC1	57
Formal Investments Contribution Contributio	58	Credit for Manuf. of Renewable Energy Systems & Components	2010							12-6-3588		58
Community Development Corporation Investment Credit 2000 28 \$25.877 28 \$25.877 12.6-3530 TC14 61	59											
Venture Capital Investment 2004	60	Investments/Contributions to Other Entities Incentives										60
Palmetto Seed Capital Credit 1995 12-6-3430 TC7 63 64 Industry Partnership Fund Tax Credit 2006 125 \$3,422,718 125 \$3,422,718 126-36360 TC36 64 64 65 66 Hydrogen Fund Tax Credit 2017 1 \$63 1 \$63 1 \$63 12-6-3630 TC47 65 66 Angel Investor Credit 2013	61	Community Development Corporation Investment Credit	2000			28	\$25,877	28	\$25,877	12-6-3530		
Industry Partnership Fund Tax Credit 2006 125 \$3,422,718 125 \$3,422,718 126-3585 TC36 64	62	Venture Capital Investment	2004									
Hydrogen Fund Tax Credit 2007 1	63	Palmetto Seed Capital Credit										
Angel Investor Credit 2013 Angel Investor Credit 2014 Angel Investor Economic Development of Commerce 2014 Appropriation: "Closing Fund" for Department of Commerce 2004 Appropriation: "Closing Fund" for Department of Commerce 2004 Appropriation: Capital Access Program for Department of Commerce 2004 Appropriation: Appropriation: Regional Economic Development Organizations 2014 Appropriation: Appropriation: Alternative Fuel Incentives to Department of Revenue 2014 Appropriation: Community Development Corporation Initiative 2014 Appropriation: Community Development Corporation Initiative 2014 Appropriation: Community Development Corporation Initiative 2015 Appr	64	Industry Partnership Fund Tax Credit	2006			125	\$3,422,718	125	\$3,422,718	12-6-3585	TC36	64
67 68 69 70 tal Tax Incentives for Economic Development 253 \$91,781,725 116,490 \$117,094,585 116,743 \$208,876,310 69 69 69 69 69 69 69 6	65	Hydrogen Fund Tax Credit	2007			1	\$63	1	\$63	12-6-3630		65
Transfer: Gasoline Tax to Department of Commerce 1995 70 70 71 Transfer: Gasoline Tax to Department of Commerce 2005 71 Transfer: Electric Power Tax to Department of Commerce 2005 71 Transfer: Appropriation: "Closing Fund" for Department of Commerce 2004 72 74 Appropriation: "Deal Closing Fund" for Department of Commerce 75 Appropriation: Capital Access Program for Department of Commerce 76 Appropriation: Regional Economic Development Organizations 77 Appropriation: Regional Economic Development of Revenue 78 Appropriation: Community Development Corporation Initiatives 79 Appropriation: Community Development Corporation Initiative	66	Angel Investor Credit	2013							11-44-40	TC56	
Total Tax Incentives for Economic Development 253 \$91,781,725 \$116,490 \$117,094,585 \$116,743 \$208,876,310 \$70 Transfer: Gasoline Tax to Department of Commerce 1995 Transfer: Electric Power Tax to Department of Commerce 2005 Transfer: Admissions Tax to Department of Commerce 2004 Appropriation: "Closing Fund" for Department of Commerce 2004 Appropriation: "Deal Closing Fund" for Department of Commerce 4Appropriation: Capital Access Program for Department of Commerce 5Appropriation: Regional Economic Development Organizations 6Appropriation: Alternative Fuel Incentives to Department of Revenue 79 Appropriation: Community Development Corporation Initiatives 64 Appropriation: Community Development Corporation Initiatives 79 Appropr	67											
Transfer: Gasoline Tax to Department of Commerce 1995	68											
Transfer: Gasoline Tax to Department of Commerce 1995 Transfer: Electric Power Tax to Department of Commerce 2005 Transfer: Electric Power Tax to Department of Commerce 2005 Transfer: Admissions Tax to Department of Commerce 2004 Appropriation: "Closing Fund" for Department of Commerce 2004 Appropriation: Capital Access Program for Department of Commerce 2005 Appropriation: Capital Access Program for Department of Commerce 2005 Appropriation: Regional Economic Development Organizations 2005 Appropriation: Alternative Fuel Incentives to Department of Revenue 2005 Appropriation: Community Development Corporation Initiatives 2005 Appropriation: Closed 2005 Appropriation: Cl	69	Total Tax Incentives for Economic Development		253	\$91,781,725	116,490	\$117,094,585	116,743	\$208,876,310			
Transfer: Electric Power Tax to Department of Commerce 2005 \$20,000,000 12-28-2915 72 Transfer: Admissions Tax to Department of Commerce 2004 \$6,175,897 12-62-60 73 Appropriation: "Closing Fund" for Department of Commerce Carryforward Proviso 40.12; 40.25 75 Appropriation: "Deal Closing Fund" for Department of Commerce Pappropriation: Capital Access Program for Department of Commerce Pappropriation: Regional Economic Development Organizations Proviso 40.30 77 Appropriation: Alternative Fuel Incentives to Department of Revenue Proviso 40.28 79 Appropriation: Community Development Corporation Initiatives Proviso 40.28 79 Appropriation: Community Development Corporation Initiatives Proviso 40.28 81	70											
Transfer: Admissions Tax to Department of Commerce 2004 \$6,175,897 12-62-60 73 Appropriation: "Closing Fund" for Department of Commerce Carryforward Proviso 40.12; 40.25 74 Appropriation: "Deal Closing Fund" for Department of Commerce 75 Appropriation: Capital Access Program for Department of Commerce 76 Appropriation: Regional Economic Development Organizations 77 Appropriation: Regional Economic Development of Revenue 77 Appropriation: Community Development Corporation Initiatives 79 Appropriation: Community Development Corporation Initiatives 80 Appropriation: Community Development Corporation Initiatives 80 B1												
Appropriation: "Closing Fund" for Department of Commerce Appropriation: "Deal Closing Fund" for Department of Commerce Appropriation: Capital Access Program for Department of Commerce Appropriation: Capital Access Program for Department of Commerce Appropriation: Regional Economic Development Organizations Appropriation: Alternative Fuel Incentives to Department of Revenue Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives 80 81	72								11			
Appropriation: "Deal Closing Fund" for Department of Commerce Appropriation: Capital Access Program for Department of Commerce Appropriation: Regional Economic Development Organizations Appropriation: Alternative Fuel Incentives to Department of Revenue Appropriation: Community Development Corporation Initiatives	73	•	2004						, ,			
Appropriation: Capital Access Program for Department of Commerce Appropriation: Regional Economic Development Organizations Appropriation: Alternative Fuel Incentives to Department of Revenue Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives									Carryforward	Proviso 40.12; 40.25		
Appropriation: Regional Economic Development Organizations Remaining funds Proviso 40.30 77 Remaining funds Proviso 40.30 78 Appropriation: Alternative Fuel Incentives to Department of Revenue 79 Appropriation: Community Development Corporation Initiatives Remaining funds Proviso 40.30 78 88 89 80 81												
Appropriation: Alternative Fuel Incentives to Department of Revenue 79 Appropriation: Community Development Corporation Initiatives 80 Appropriation: Community Development Corporation Initiatives 81 81	76											
79 Appropriation: Community Development Corporation Initiatives Carryforward Proviso 40.28 79 80 Appropriation: Community Development Corporation Initiatives 80 81	77								Remaining funds	Proviso 40.30		
80 Appropriation: Community Development Corporation Initiatives 81 81		•• •										
81 81									Carryforward	Proviso 40.28		
		Appropriation: Community Development Corporation Initiative	S									
82 Total Economic Incentives for Economic Development \$235,052,207 82												
	00	Total Coonamia Incontinua for Coonamia Dovolanment							622E 0E2 207			02

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Table A-8. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 2008-09 (Tax Year 2008) (Dollars)

Category / Ram			Corporate Income Tax		Individua	al Income Tax	Total I	ncome Tax		1		
Job or Employee Credits and Incentives		Cotomory / Hom			Amount of Condito		Amazont of Condita		A			B. 6
2 30 Tax Credit 1986 1986 1986 1986 1987		Category / Item	Enacted	riling Credits	Amount of Credits	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Code Section(s)	Form Number	Retundable
3 Joh Tax Credit Against Innurance Premium Taxons) 190	1	Job or Employee Credits and Incentives										1
8 Small Business Job Tax Cheelds 2006	2	Job Tax Credit	1995	124	\$41,479,523	427	\$9,768,572	551	\$51,248,095	12-6-3360	TC4	2
Second Comment Concess	3	Job Tax Credit (Against Insurance Premium Taxes)	1992			11	\$5,504,231	11	\$5,504,231	12-6-3360	DOI, Schedule 6	3
Monte Mont		Small Business Job Tax Credit	2006			67	\$186,312	67	\$186,312	12-6-3362	TC4SA; TC4SB	4
Tax Monitonium	5	Job Development Credits	1995				\$70,317,528		\$70,317,528	12-10-80; 12-10-81	1040TC	5
Condition Fulling Family Independence Recipient 1995 23 \$162.259 52 \$86.513 75 \$24.2771 \$12.9-3470 \$70.1271.074 \$10	6	Job Retraining Credits	2001				\$2,059,613		\$2,059,613	12-10-95	1040TC	6
Approntineship Credit	7	Tax Moratorium	2000							12-6-3367	TC34	7
Credit for Hrining Diaphaced Workers 1965 196		Credit for Hiring Family Independence Recipient	1995	23	\$162,258	52	\$86,513	75	\$248,771	12-6-3470	TC12; TC12A	8
Corelit Forward Ingrate Credit Credit Forward Ingrate Credit Credit Forward Ingrate Credit Credit Forward Ingrate Credit 1995 69 \$23,190,705 128 \$1,226,623 197 \$24,417,328 12-14-60 TC11, TC11 TC18 13 TC11, TC11 TC18 TC11, TC18 TC11, TC11 TC18 TC11, TC18 TC11, TC18 TC11, TC18 TC11, TC18 TC11, TC18 TC11, TC11, TC18	9	Apprenticeship Credit	2007			13	\$55,345	13	\$55,345	12-6-3477	TC45	9
1-	10	Credit for Hiring Displaced Workers	1995							12-6-3450	TC10	10
1-1 1-1												
1												
						128	\$1,226,623					
Credit Against Licensee Fee for Infrastructure				_				_	. , ,			
Research and Development Credit 2005 88 \$15,733,004 56 \$37,807 144 \$16,129,811 12,63415 170,8 170,8 170,8 170,8 170,9 180,9 190,5 180,8 190,5 190,5 117,290 \$20,437,780 117,290 \$20,437,780 12,63450 10,0 190,5				9	\$3,043,408			9	\$3,043,408			
Not												
		•										
Minority Business Credit				6	\$1,702,268							
Quality Improvement Program Credits 2005 2007								,				
Property Rehabilitation Credits 12 13 13 14 14 15 15 15 15 15 15						18	\$205,121	18	\$205,121			
An inclusion Project Credits 1988							00.000		20.000			
A		File Sprinkler System Credit	2007			2	\$3,300	2	\$3,300	12-6-3622	1C52	
12-6-3570(A) TC25		Industry Specific Credits										
Motion Picture Wage/Payroll and Expenditure/Supplier Rebate 2004 12-62-201 12-62-2			1009							40.0.0570(4)	T005	
Property Rehabilitation Credits Prop		•				2	¢20 022	2	620 022	` '	1025	
Motion Picture Production Facility Credit		Wolfort Ficture Wage/Fayron and Experialitare/oupplier Repate	2004			3	φ30,023	3	\$30,023			
Commercial Production Credit 2004		Motion Picture Production Facility Credit	1998								TC25	
Milk Producer Credit Agricultural Use of Anhydrous Ammonia Credit 2005 2005 334 R 30 30 30 30 30 30 30 30										` '		
Agricultural Use of Anhydrous Ammonia Credit 2005 Whole Effluent Toxicity Testing Credit for Manufacturing Facility 2006 Special Investment Tax Credit for Rubber & Plastics Manufacture 2012 Toxic Revitalization Credits Toxic Revitalization Cr												
Whole Effluent Toxicity Testing Credit for Manufacturing Facility 2006 12-6-3589 TC37 32 33 Special Investment Tax Credit for Rubber & Plastics Manufacture 2012												
Special Investment Tax Credit for Rubber & Plastics Manufacture 2012 12-14-80 TC11A 33 34 34 34 34 35 Property Rehabilitation Credits 34 34 35 Property Rehabilitation Credits 36 Textile Revitalization Credits 2005 54 \$1,141,290 54 \$1,141,		•										
Property Rehabilitation Credits												
Property Rehabilitation Credits Statile Revitalization Credit Statil		openial interest and a country transfer of the figure of t								12-14-00	TOTIA	
Textile Revitalization Credits 2005 54 \$1,141,290 54 \$1,141,290 12-65-30 TC23 36 37 Retail Facility Revitalization Credits 2006 10 \$112,268 10 \$112,268 6-34-40 TC31 37 38 Credit for Rehabilitation of a Certified Historic Structure 2002 1 \$235,155 71 \$803,242 72 \$1,038,397 12-6-3555 TC21; TC22 38 39 Abandoned Building Revitalization Credit 2013 2014 2015		Property Rehabilitation Credits										
Retail Facility Revitalization Credits 2006 10 \$112,268 10 \$112,268 6-34-40 TG31 37 38 Credit for Rehabilitation of a Certified Historic Structure 2002 1 \$235,155 71 \$803,242 72 \$1,038,397 12-6-3535 TC21; TC22 38 39 Abandoned Building Revitalization Credit 2013 12-67-140 TC55 39 40 41 Land Conservation or Environmental Credits 2006 2 \$24,499 250 \$6,317,819 252 \$6,342,318 12-6-3515 TC19 42 43 Credit for Water Impoundments and Water Controls 1995 3 \$1,042,344 44 \$68,744 47 \$1,111,088 12-6-3370 TC1; TC3 43 44 44 44 45 45 45 4	36	Textile Revitalization Credits	2005			54	\$1.141.290	54	\$1 141 290	12-65-30	TC23	
Second	37	Retail Facility Revitalization Credits										
Abandoned Building Revitalization Credit 2013 12-67-140 TC55 39 40 41 Land Conservation or Environmental Credits 41 42 Conservation Credit 2000 2 \$24,499 250 \$6,317,819 252 \$6,342,318 12-6-3515 TC19 42 43 Credit for Water Impoundments and Water Controls 1995 3 \$1,042,344 44 \$68,744 47 \$1,111,088 12-6-3370 TC1; TC3 43 44 Habitat Management Credit 1999 45 Brownfields Voluntary Cleanup Credit 2002 12-6-3550 TC20 45 46 Recycling Facility Tax Credits 1995 3 \$7,877,996 12-6-3460 TC17 46	38	•		1	\$235.155							
40 Land Conservation or Environmental Credits 42 Conservation Credit 2000 2 \$24,499 250 \$6,317,819 252 \$6,342,318 12-6-3515 TC19 42 43 Credit for Water Impoundments and Water Controls 1995 3 \$1,042,344 44 \$68,744 47 \$1,111,088 12-6-3370 TC1; TC3 43 44 Habitat Management Credit 1999 45 Brownfields Voluntary Cleanup Credit 2002 46 Recycling Facility Tax Credits 1995 3 \$7,877,996 53 \$7,877,996 12-6-3460 TC17 46	39	Abandoned Building Revitalization Credit	2013		. ,		, ,		**,,			
41 Land Conservation or Environmental Credits 42 Conservation Credit 200 2 \$24,499 250 \$6,317,819 252 \$6,342,318 12-6-3515 TC19 42 43 Credit for Water Impoundments and Water Controls 1995 3 \$1,042,344 44 \$68,744 47 \$1,111,088 12-6-3370 TC1; TC3 43 45 Habitat Management Credit 1999 12-6-3520 45 45 Brownfields Voluntary Cleanup Credit 2002 57,877,996 3 \$7,877,996 12-6-3460 TC17 46 46 Recycling Facility Tax Credits 1995 3 \$7,877,996 3 \$7,877,996 12-6-3460 TC17 46	40	· ·										
43 Credit for Water Impoundments and Water Controls 1995 3 \$1,042,344 44 \$68,744 47 \$1,111,088 12-6-3370 TC1; TC3 43 44 Habitat Management Credit 1999 12-6-3520 44 45 Brownfields Voluntary Cleanup Credit 2002 12-6-3550 TC20 45 46 Recycling Facility Tax Credits 1995 3 \$7,877,996 3 \$7,877,996 12-6-3460 TC17 46	41	Land Conservation or Environmental Credits										
43 Credit for Water Impoundments and Water Controls 1995 3 \$1,042,344 44 \$68,744 47 \$1,111,088 12-6-3370 TC1; TC3 43 44 Habitat Management Credit 1999 12-6-3520 44 45 Brownfields Voluntary Cleanup Credit 2002 12-6-3550 TC20 45 46 Recycling Facility Tax Credits 1995 3 \$7,877,996 3 \$7,877,996 12-6-3460 TC17 46	42	Conservation Credit	2000	2	\$24,499	250	\$6,317,819	252	\$6.342.318	12-6-3515	TC19	
44 Habitat Management Credit 1999 12-6-3520 44 45 Brownfields Voluntary Cleanup Credit 2002 12-6-3550 TC20 45 46 Recycling Facility Tax Credits 1995 3 \$7,877,996 3 \$7,877,996 12-6-3460 TC17 46	43	Credit for Water Impoundments and Water Controls	1995	3	\$1,042,344							
45 Brownfields Voluntary Cleanup Credit 2002 12-6-3550 TC20 45 46 Recycling Facility Tax Credits 1995 3 \$7,877,996 3 \$7,877,996 12-6-3460 TC17 46	44								, ,		,	
46 Recycling Facility Tax Credits 1995 3 \$7,877,996 3 \$7,877,996 12-6-3460 TC17 46	45	Brownfields Voluntary Cleanup Credit	2002								TC20	
		Recycling Facility Tax Credits	1995	3	\$7,877,996			3	\$7,877,996			
	47	Mercury Switch Disposal Credit	2006							12-6-3525	TC33	47

Hearty Conservation and Alternative Energy Credits 2006 2008 2019 \$210,092 211 \$210,092 2119,080 124-8-3867 TC38 50 50 144-8-376 144-8	48	Formation and Albanachina Formation Condition										48 49
Alternative Motor Vehicle Credit		0,	2006			101	\$210.002	101	\$210.092	12-6-3587	TC38	
Plug-in Hybrid Verhicle Credit		0.7										
Emanol of Blodiesel Production Credits 2006 14 \$475,944 14 \$475,944 12-8-380 TC40; TC40A 53 14 14 \$475,944 12-8-381 TC40 54 55 15 12-8-381 TC40 55 55 15 12-8-381 TC40 55 55 15 12-8-381 TC40 55 55 13 14 14 15 14 15 14 15 15												
Elmanol or Blodlesel Research and Development Credit 2006 2006 2006 3 2 2 2 2 2 2 2 2 2												
Biomass Resources Credit						14	φ+10,0++	17	Ψ+7-0,04-4			
Credit for Renewable Fuels		·										
Credit for Energy Conservation and Renewable Energy						1	\$200	1	\$200			
Cardit for Manuf. of Renewable Energy Systems & Components 2010				1	\$97.500	121		122			,	
Fig. Investments/Contributions to Other Entities Incentives				'	φ91,300	121	φ109,000	122	Ψ201,000		101	
Investments/Contributions to Other Entities Incentives		Credit for Mariar. of Reflewable Effergy Systems & Components	2010							12-0-0500		
Community Development Corporation Investment Credit 2000		Investments/Contributions to Other Entities Incentives										
Venture Capital Investment 2004 1			2000			41	\$113.354	41	\$113.354	12-6-3530	TC14	61
Palmetto Seed Capital Credit 1995 1 \$5 1 \$5 12-6-3430 TC7 63							* ,		, ,	11-45-30	TC26	62
Industry Partnership Fund Tax Credit 2006 104 \$3,717,351 104 \$3,717,351 12.6-3585 TC36 64			1995			1	\$5	1	\$5	12-6-3430		
Hydrogen Fund Tax Credit 2007 3 \$23,217 3 \$23,217 12-6-3630 TC47 65 66 Angel Investor Credit 2013 2013 2013 2013 2014 2015	64		2006			104	\$3,717,351	104	\$3,717,351	12-6-3585	TC36	64
67 68 69 Total Tax Incentives for Economic Development 334 \$103,895,929 119,097 \$123,540,152 119,431 \$227,436,081 69 69 69 69 69 69 69 6	65	Hydrogen Fund Tax Credit	2007				\$23,217	3	\$23,217	12-6-3630	TC47	65
Fig. 1. Transfer: Gasoline Tax to Department of Commerce 1995 119,097 119,097 119,097 119,431	66	Angel Investor Credit	2013							11-44-40	TC56	66
Total Tax Incentives for Economic Development 334 \$103,895,929 119,097 \$123,540,152 119,431 \$227,436,081 69 Total Tax Incentives for Economic Development of Commerce 1995 70 Transfer: Gasoline Tax to Department of Commerce 2005 71 Transfer: Electric Power Tax to Department of Commerce 2005 72 Transfer: Admissions Tax to Department of Commerce 2004 75 Appropriation: "Closing Fund" for Department of Commerce 75 Appropriation: "Deal Closing Fund" for Department of Commerce 75 Appropriation: Capital Access Program for Department of Commerce 75 Appropriation: Regional Economic Development Organizations 77 Appropriation: Alternative Fuel Incentives to Department of Revenue 78 Appropriation: Community Development Corporation Initiatives 78 Appropriation: Community Development Corporation Initiatives 79 Appropriation: Community Development Corporation Initiative 79 Appropriation: Community Development Corporation 1995 Appropriation: Community Development Corporation 1995 Appropriation: Com	67											67
Transfer: Gasoline Tax to Department of Commerce 1995 12-28-2910 71 Transfer: Electric Power Tax to Department of Commerce 2005 \$20,000,000 12-28-2915 72 Transfer: Admissions Tax to Department of Commerce 2004 \$6,435,117 12-62-60 73 Transfer: Admissions Tax to Department of Commerce 2004 \$6,435,117 12-62-60 73 Appropriation: "Iosing Fund" for Department of Commerce Carryforward Proviso 40.30 74 Appropriation: Deal Closing Fund" for Department of Commerce 75 Appropriation: Capital Access Program for Department of Commerce 76 Appropriation: Regional Economic Development Organizations Remaining funds Proviso 40.35 77 Appropriation: Alternative Fuel Incentives to Department of Revenue 78 Appropriation: Community Development Corporation Initiatives Carryforward Proviso 40.33 78 Appropriation: Community Development Corporation Initiatives 80 80 Bitain the province of the province	68											68
Transfer: Gasoline Tax to Department of Commerce 1995 12-28-2910 71 72 72 73 74 74 75 75 75 75 75 75	69	Total Tax Incentives for Economic Development		334	\$103,895,929	119,097	\$123,540,152	119,431	\$227,436,081			69
Transfer: Electric Power Tax to Department of Commerce 2005 \$20,000,000 12-28-2915 72 Transfer: Admissions Tax to Department of Commerce 2004 \$6,435,117 12-62-60 73 Appropriation: "Closing Fund" for Department of Commerce Carryforward Proviso 40.30 74 Appropriation: "Deal Closing Fund" for Department of Commerce 75 Appropriation: Capital Access Program for Department of Commerce 76 Appropriation: Regional Economic Development Organizations 77 Appropriation: Alternative Fuel Incentives to Department of Revenue 78 Appropriation: Community Development Corporation Initiatives 79 Appropriation: Carryforward 79 Appropri	70											70
Transfer: Admissions Tax to Department of Commerce 2004 \$6,435,117 12-62-60 73 Appropriation: "Closing Fund" for Department of Commerce Carryforward Proviso 40.30 74 Appropriation: "Deal Closing Fund" for Department of Commerce 75 Appropriation: Capital Access Program for Department of Commerce 76 Appropriation: Regional Economic Development Organizations 77 Appropriation: Regional Economic Development of Revenue 77 Appropriation: Community Development Corporation Initiatives 79 Appropriation: Community Development Corporation Initiatives 80 Appropriation: Community Development Corporation Initiatives 80 B1	71	Transfer: Gasoline Tax to Department of Commerce							\$0	12-28-2910		71
Appropriation: "Closing Fund" for Department of Commerce Appropriation: "Deal Closing Fund" for Department of Commerce Appropriation: Capital Access Program for Department of Commerce Appropriation: Regional Economic Development Organizations Appropriation: Regional Economic Development Organizations Appropriation: Alternative Fuel Incentives to Department of Revenue Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives But the state of the state o	72	Transfer: Electric Power Tax to Department of Commerce	2005						\$20,000,000	12-28-2915		72
Appropriation: "Deal Closing Fund" for Department of Commerce Appropriation: Capital Access Program for Department of Commerce Appropriation: Regional Economic Development Organizations Appropriation: Regional Economic Development Organizations Appropriation: Alternative Fuel Incentives to Department of Revenue Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives But 1	73		2004						\$6,435,117			
Appropriation: Capital Access Program for Department of Commerce Appropriation: Regional Economic Development Organizations Appropriation: Alternative Fuel Incentives to Department of Revenue Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Alternative Fuel Incentives to Department of Revenue Appropriation: Alternative Fuel Incentives to Departm	74								Carryforward	Proviso 40.30		
Appropriation: Regional Economic Development Organizations Remaining funds Appropriation: Alternative Fuel Incentives to Department of Revenue Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives 80 81	75											
Appropriation: Alternative Fuel Incentives to Department of Revenue 79 Appropriation: Community Development Corporation Initiatives 80 Appropriation: Community Development Corporation Initiatives 81 81												
79 Appropriation: Community Development Corporation Initiatives Carryforward Proviso 40.33 79 80 Appropriation: Community Development Corporation Initiatives 80 81									Remaining funds	Proviso 40.35		
80 Appropriation: Community Development Corporation Initiatives 80 81 81												
81 81									Carryforward	Proviso 40.33		
		Appropriation: Community Development Corporation Initiative	s									
82 Total Economic Incentives for Economic Development \$253,871,198 82												
	82	Total Economic Incentives for Economic Development							\$253,871,198			82

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Table A-9. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 2007-08 (Tax Year 2007) (Dollars)

			Corporat	e Income Tax	Individua	Il Income Tax	Total	ncome Tax			
		Year			Taxpayers		Taxpayers		Primary	Income Tax	
	Category / Item	Enacted	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Code Section(s)	Form Number	Refundable
1	Job or Employee Credits and Incentives										1
2	Job Tax Credit	1995	102	\$36,581,029	361	\$7,255,598	463	\$43,836,627	12-6-3360	TC4	2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992	102	Ψου,ου1,οΣο	12	\$8,181,920	12	\$8,181,920	12-6-3360	DOI, Schedule 6	3
4	Small Business Job Tax Credit	2006			27	\$316.612	27	\$316,612	12-6-3362	TC4SA: TC4SB	4
5	Job Development Credits	1995				\$62,559,181	21	\$62,559,181	12-10-80: 12-10-81	1040TC	5
6	Job Retraining Credits	2001				\$2,004,535		\$2,004,535	12-10-00, 12-10-01	1040TC	6
7	Tax Moratorium	2000				Ψ2,001,000	0	\$0	12-6-3367	TC34	7
8	Credit for Hiring Family Independence Recipient	1995	18	\$89,001	68	\$111,525	86	\$200,526	12-6-3470	TC12: TC12A	8
9	Apprenticeship Credit	2007		*,		*****	0	\$0	12-6-3477	TC45	9
10	Credit for Hiring Displaced Workers	1995	1	\$482	0	\$0	1	\$482	12-6-3450	TC10	10
11	• .					*-		****	1200100		11
12	General Business Credits										12
13	Credit for Investing in an Economic Impact Zone	1995	84	\$20,772,039	177	\$1,363,396	261	\$22,135,435	12-14-60	TC11; TC11R	13
14	Corporate Headquarters Credit	1995	1	\$434,736			1	\$434,736	12-6-3410	TC8	14
15	Credit for Infrastructure Construction	1995	8	\$1,219,781			8	\$1,219,781	12-6-3420	TC6	15
16	Credit Against Licensee Fee for Infrastructure	1996					0	\$0	12-20-105	TC6	16
17	Research and Development Credit	2000	47	\$7,425,132			47	\$7,425,132	12-6-3415	TC18	17
18	Port Volume Increase Credit	2005	2	\$53,144	11	\$100,364	13	\$153,508	12-6-3375	TC30	18
19	Credit for Child Care Programs	1995	0	\$0	115,935	\$19,939,171	115,935	\$19,939,171	12-6-3440	TC9	19
20	Minority Business Credit	1995	3	\$56,742	20	\$132,122	23	\$188,864	12-6-3350	TC2	20
21	Quality Improvement Program Credits	2005	3	\$1,158,981	2	\$2,670	5	\$1,161,651	12-6-3580	TC28	21
22	Fire Sprinkler System Credit	2007							12-6-3622	TC52	22
23											23
24	Industry Specific Credits										24
25	Motion Picture Project Credit	1998			7	\$62,895	7	\$62,895	12-6-3570(A)	TC25	25
26	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004					0	\$0	12-62-20; 12-62-50;		26
27									12-62-60		27
28	Motion Picture Production Facility Credit	1998					0	\$0	12-6-3570(B)	TC25	28
29	Commercial Production Credit	2004			0	\$0		\$0	12-6-3560	TC24	29
30	Milk Producer Credit	2005					0	\$0	12-6-3590	1334	R 30
31	Agricultural Use of Anhydrous Ammonia Credit	2005					0	\$0	12-6-3582	1333	R 31
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006	2	\$142,200			2	\$142,200	12-6-3589	TC37	32
33	Special Investment Tax Credit for Rubber & Plastics Manufacture	2012							12-14-80	TC11A	33
34	December Debek Western Over 199										34
35	Property Rehabilitation Credits										35
36	Textile Revitalization Credits	2005			48	\$920,028		\$920,028	12-65-30	TC23	36
37 38	Retail Facility Revitalization Credits	2006		677.477	5	\$82,950	5	\$82,950	6-34-40	TC31	37
38	Credit for Rehabilitation of a Certified Historic Structure	2002		\$77,477	60	\$1,073,467	61	\$1,150,944	12-6-3535	TC21; TC22	38
40	Abandoned Building Revitalization Credit	2013							12-67-140	TC55	39
41	Land Conservation or Environmental Credits										40
		2000	1	0400	200	00.040.070	000	******			41
42	Conservation Credit	2000		\$469		\$6,913,672		\$6,914,141	12-6-3515	TC19	42
43 44	Credit for Water Impoundments and Water Controls	1995		\$82,500	39	\$84,682		\$167,182	12-6-3370	TC1; TC3	43
44 45	Habitat Management Credit	1999					0	\$0	12-6-3520	_	44
45 46	Brownfields Voluntary Cleanup Credit	2002		#7 000 050			0	\$0	12-6-3550	TC20	45
46	Recycling Facility Tax Credits Mercury Switch Disposal Credit	1995 2006		\$7,026,056			1	\$7,026,056	12-6-3460	TC17	46
4/	Mercury Switch Disposal Credit	2006					0	\$0	12-6-3525	TC33	47

48 49	Energy Conservation and Alternative Energy Credits										48 49
50	Solar Energy Credit	2006			87	\$132.058	87	\$132.058	12-6-3587	TC38	50
51	Alternative Motor Vehicle Credit	2006			428	\$201,686	428	\$201,686	12-6-3377	TC35	51
52	Plug-in Hybrid Vehicle Credit	2006			420	\$201,000	0	\$0	12-6-3376	TC48	52
53	Ethanol or Biodiesel Production Credits	2006			5	\$5,137	5	\$5,137	12-6-3600	TC40: TC40A	53
54	Ethanol or Biodiesel Research and Development Credit	2007			Ü	ψ0,107	0	\$0	12-6-3631	TC49	54
55	Biomass Resources Credit	2006					0	\$0	12-6-3620	TC50	55
56	Credit for Renewable Fuels	2006					0	\$0	12-6-3610	TC41: TC41A	56
57	Credit for Energy Conservation and Renewable Energy	1995	3	\$1,295,285	93	\$81,821	96	\$1,377,106	12-6-3340	TC1	57
58	Credit for Manuf. of Renewable Energy Systems & Components	2010	•	4 1 1 2 3 1 2 3		***************************************		V 1,011,100	12-6-3588		58
59											59
60	Investments/Contributions to Other Entities Incentives										60
61	Community Development Corporation Investment Credit	2000			33	\$31,927	33	\$31,927	12-6-3530	TC14	61
62	Venture Capital Investment	2004			2	\$17,000	2	\$17,000	11-45-30	TC26	62
63	Palmetto Seed Capital Credit	1995	0	\$0	1	\$100	1	\$100	12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006	1	\$500,000	98	\$2,362,707	99	\$2,862,707	12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	65
66	Angel Investor Credit	2013							11-44-40	TC56	66
67											67
68											68
69	Total Tax Incentives for Economic Development		279	\$76,915,054	117,741	\$113,937,224	118,020	\$190,852,278			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						\$6,369,143	12-62-60		73
74	Appropriation: "Closing Fund" for Department of Commerce							\$7,000,000	Proviso 73.12(33)(A)		74
75	Appropriation: "Deal Closing Fund" for Department of Commer										75
76	Appropriation: Capital Access Program for Department of Com							******			76
77	Appropriation: Regional Economic Development Organizations							\$3,000,000	Proviso 73.12(33)(E)		77
78	Appropriation: Alternative Fuel Incentives to Department of Rev							£400.000	Di 70 40(00)(0)		78
79	Appropriation: Community Development Corporation Initiatives Appropriation: Community Development Corporation Initiatives							\$400,000	Proviso 73.12(33)(C)		79
80 81	Appropriation: Community Development Corporation initiatives	•						\$1,000,000	H.B.4810, Part 1A		80 81
82	Total Economic Incentives for Economic Development							\$228,621,421			82
02	Total Economic incentives for Economic Development							\$220,021,421			02

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Table A-10. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 2006-07 (Tax Year 2006) (Dollars)

			Corporat	e Income Tax	Individua	al Income Tax	Total I	ncome Tax			
		Year	Taxpayers		Taxpayers		Taxpayers		Primary	Income Tax	1
	Category / Item	Enacted	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Code Section(s)	Form Number	Refundable
1	Job or Employee Credits and Incentives										1
2	Job Tax Credit	1995	93	\$72,059,902	309	\$5,996,102	402	\$78,056,004	12-6-3360	TC4	2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992			13	\$7,553,917	13	\$7,553,917	12-6-3360	DOI, Schedule 6	3
4	Small Business Job Tax Credit	2006			12	\$58,324	12	\$58,324	12-6-3362	TC4SA; TC4SB	4
5	Job Development Credits	1995				\$60,977,721		\$60,977,721	12-10-80; 12-10-81	1040TC	5
6	Job Retraining Credits	2001				\$2,003,543		\$2,003,543	12-10-95	1040TC	6
7	Tax Moratorium	2000	2	\$922,428			2	\$922,428	12-6-3367	TC34	7
8	Credit for Hiring Family Independence Recipient	1995	22	\$417,189	61	\$104,138	83	\$521,327	12-6-3470	TC12; TC12A	8
9	Apprenticeship Credit	2007							12-6-3477	TC45	9
10	Credit for Hiring Displaced Workers	1995	1	\$4,186	0	\$0	1	\$4,186	12-6-3450	TC10	10
11											11
12	General Business Credits										12
13	Credit for Investing in an Economic Impact Zone	1995	62	\$9,070,623	188	\$2,272,522	250	\$11,343,145	12-14-60	TC11; TC11R	13
14	Corporate Headquarters Credit	1995	2	\$434,737			2	\$434,737	12-6-3410	TC8	14
15	Credit for Infrastructure Construction	1995	5	\$673,570			5	\$673,570	12-6-3420	TC6	15
16	Credit Against Licensee Fee for Infrastructure	1996							12-20-105	TC6	16
17	Research and Development Credit	2000	33	\$4,142,805			33	\$4,142,805	12-6-3415	TC18	17
18	Port Volume Increase Credit	2005			40	\$57,249	40	\$57,249	12-6-3375	TC30	18
19	Credit for Child Care Programs	1995	_		116,962	\$19,838,242	116,962	\$19,838,242	12-6-3440	TC9	19
20	Minority Business Credit	1995	5	\$100,068	11	\$43,380	16	\$143,448	12-6-3350	TC2	20
21	Quality Improvement Program Credits	2005			2	\$2,651	2	\$2,651	12-6-3580	TC28	21
22	Fire Sprinkler System Credit	2007							12-6-3622	TC52	22
23 24	Industry Specific Credits										23
25	Motion Picture Project Credit	1998			2	¢0.057	0	#0.057	40.0.0570(4)	TOOF	24
26	Motion Picture Project Credit Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004			9	\$9,057	2 9	\$9,057	12-6-3570(A)	TC25	25
27	Motion Ficture Wage/Fayron and Experiordie/Supplier Repate	2004			9	\$8,377,757	9	\$8,377,757	12-62-20; 12-62-50; 12-62-60		26 27
28	Motion Picture Production Facility Credit	1998			3	\$42,074	3	\$42,074		TC25	28
29	Commercial Production Credit	2004			2	\$300	2	\$300	12-6-3570(B) 12-6-3560	TC24	29
30	Milk Producer Credit	2005			2	φ300	2	\$300	12-6-3590	1334	R 30
31	Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3582	1333	R 31
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006							12-6-3589	TC37	32
33	Special Investment Tax Credit for Rubber & Plastics Manufacture								12-14-80	TC11A	33
34	oposial invocation has steam for happen of hadded managediate	. 2012							12-14-00	TOTIA	34
35	Property Rehabilitation Credits										35
36	Textile Revitalization Credits	2005			52	\$1,496,926	52	\$1,496,926	12-65-30	TC23	36
37	Retail Facility Revitalization Credits	2006			1	\$7,110	1	\$7,110	6-34-40	TC31	37
38	Credit for Rehabilitation of a Certified Historic Structure	2002	2	\$242.876	40	\$385,544	42	\$628.420	12-6-3535	TC21; TC22	38
39	Abandoned Building Revitalization Credit	2013	_			*******		4020 , 120	12-67-140	TC55	39
40									12 07 110	1000	40
41	Land Conservation or Environmental Credits										41
42	Conservation Credit	2000	1	\$2,557	120	\$3,111,071	121	\$3,113,628	12-6-3515	TC19	42
43	Credit for Water Impoundments and Water Controls	1995	1	\$2,500		\$62,743	43	\$65,243	12-6-3370	TC1; TC3	43
44	Habitat Management Credit	1999		. ,		+		T,= 10	12-6-3520	,	44
45	Brownfields Voluntary Cleanup Credit	2002							12-6-3550	TC20	45
46	Recycling Facility Tax Credits	1995	1	\$12,187,836			1	\$12,187,836	12-6-3460	TC17	46
47	Mercury Switch Disposal Credit	2006							12-6-3525	TC33	47

48 49	Energy Conservation and Alternative Energy Credits										48 49
50	Solar Energy Credit	2006			46	\$45,218	46	\$45,218	12-6-3587	TC38	50
51	Alternative Motor Vehicle Credit	2006			360	\$182,427	360	\$182,427	12-6-3377	TC35	51
52	Plug-in Hybrid Vehicle Credit	2006				¥ 10=, 1= 1	-	¥ · · / · · - ·	12-6-3376	TC48	52
53	Ethanol or Biodiesel Production Credits	2006			2	\$1,252	2	\$1,252	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							12-6-3620	TC50	55
56	Credit for Renewable Fuels	2006							12-6-3610	TC41: TC41A	56
57	Credit for Energy Conservation and Renewable Energy	1995	0	\$0	85	\$61,149	85	\$61,149	12-6-3340	TC1	57
58	Credit for Manuf. of Renewable Energy Systems & Components	2010		*-		¥ - · · · · ·			12-6-3588		58
59											59
60	Investments/Contributions to Other Entities Incentives										60
61	Community Development Corporation Investment Credit	2000			16	\$14,001	16	\$14,001	12-6-3530	TC14	61
62	Venture Capital Investment	2004			1	\$70	1	\$70	11-45-30	TC26	62
63	Palmetto Seed Capital Credit	1995	0	\$0	3	\$11,140	3	\$11,140	12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006	1	\$5,300	21	\$838,697	22	\$843,997	12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	65
66	Angel Investor Credit	2013							11-44-40	TC56	66
67											67
68											68
69	Total Tax Incentives for Economic Development		231	\$100,266,577	118,403	\$113,554,325	118,634	\$213,820,902			69
70											70
71	Transfer: Gasoline Tax to Department of Commerce	1995						\$6,000,000	12-28-2910		71
72	Transfer: Electric Power Tax to Department of Commerce	2005						\$14,000,000	12-28-2915		72
73	Transfer: Admissions Tax to Department of Commerce	2004						\$5,740,048	12-62-60		73
74	Appropriation: "Closing Fund" for Department of Commerce							\$7,000,000	Proviso 73.14(54)(a)		74
75	Appropriation: "Deal Closing Fund" for Department of Commer										75
76	Appropriation: Capital Access Program for Department of Com							\$3,000,000	Proviso 73.14(54)(b)		76
77	Appropriation: Regional Economic Development Organizations										77
78	Appropriation: Alternative Fuel Incentives to Department of Rev							\$7,050,000	Proviso 72.113		78
79	Appropriation: Community Development Corporation Initiatives							04 000 000	11 D 4040 D 444		79
80	Appropriation: Community Development Corporation Initiatives	5						\$1,000,000	H.B.4810, Part 1A		80
81								0057 040 050			81
82	Total Economic Incentives for Economic Development							\$257,610,950			82

Table A-11. Tax Incentives for Economic Development in South Carolina
Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations
Fiscal Year 2005-06 (Tax Year 2005)
(Dollars)

			Corporate Income Tax		Individua	al Income Tax	Total I	ncome Tax			
		Year	Taxpayers		Taxpayers		Taxpayers		Primary	Income Tax	
	Category / Item			Amount of Credits	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Code Section(s)	Form Number	Refundable
	L. E. C.										1
1	Job or Employee Credits and Incentives	1005	75	P2C C14 240	289	\$6,467,172	364	\$43,081,390	12-6-3360	TC4	2
2	Job Tax Credit	1995	/5	\$36,614,218	13	\$6,925,246	13	\$6.925.246	12-6-3360	DOI, Schedule 6	3
3	Job Tax Credit (Against Insurance Premium Taxes)	1992			13	\$6,925,246	13	\$6,925,246	12-6-3362	TC4SA; TC4SB	3
4	Small Business Job Tax Credit	2006				\$58,153,477		\$58,153,477	12-10-80; 12-10-81	1045A; 1045B	5
5	Job Development Credits	1995				\$2,567,268		\$2.567.268	12-10-60, 12-10-61	1040TC	6
6	Job Retraining Credits	2001 2000	2	\$741,919		\$2,567,266	2	\$2,567,266 \$741.919	12-6-3367	TC34	7
7	Tax Moratorium			\$350.212	37	\$24.668	52	\$374,880	12-6-3470	TC12: TC12A	8
8	Credit for Hiring Family Independence Recipient	1995	15	\$350,212	3/	\$24,008	52	\$374,00U	12-6-3470	TC45	9
9	Apprenticeship Credit	2007	1	\$0.000	5	\$4,277	6	\$7,580	12-6-3477	TC10	10
10	Credit for Hiring Displaced Workers	1995	1	\$3,303	5	\$4,211	0	\$7,560	12-0-3450	1010	11
11 12	General Business Credits										12
13	Credit for Investing in an Economic Impact Zone	1995	58	\$17,397,350	168	\$1,931,324	226	\$19,328,674	12-14-60	TC11: TC11R	13
14	Corporate Headquarters Credit	1995	1	\$14,807		¥1,1-1,1-1	1	\$14,807	12-6-3410	TC8	14
15	Credit for Infrastructure Construction	1995	5	\$1,760,366			5	\$1,760,366	12-6-3420	TC6	15
16	Credit Against Licensee Fee for Infrastructure	1996		4.11				* . ,	12-20-105	TC6	16
17	Research and Development Credit	2000	31	\$4,538,943			31	\$4,538,943	12-6-3415	TC18	17
18	Port Volume Increase Credit	2005		* .,,-					12-6-3375	TC30	18
19	Credit for Child Care Programs	1995	0	\$0	113,943	\$19,164,834	113,943	\$19,164,834	12-6-3440	TC9	19
20	Minority Business Credit	1995	0	\$0	16	\$79,992	16	\$79,992	12-6-3350	TC2	20
21	Quality Improvement Program Credits	2005			2	\$77	2	\$77	12-6-3580	TC28	21
22	Fire Sprinkler System Credit	2007							12-6-3622	TC52	22
23											23
24	Industry Specific Credits										24
25	Motion Picture Project Credit	1998			4	\$42,031	4	\$42,031	12-6-3570(A)	TC25	25
26	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004							12-62-20; 12-62-50;		26
27									12-62-60		27
28	Motion Picture Production Facility Credit	1998			1	\$2	1	\$2	12-6-3570(B)	TC25	28
29	Commercial Production Credit	2004			2	\$107	2	\$107	12-6-3560	TC24	29
30	Milk Producer Credit	2005							12-6-3590	1334	R 30
31	Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3582	1333	R 31
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006							12-6-3589	TC37	32
33	Special Investment Tax Credit for Rubber & Plastics Manufacture	2012							12-14-80	TC11A	33
34											34
35	Property Rehabilitation Credits										35
36	Textile Revitalization Credits	2005			43	\$1,374,124	43	\$1,374,124	12-65-30	TC23	36
37	Retail Facility Revitalization Credits	2006							6-34-40	TC31	37
38	Credit for Rehabilitation of a Certified Historic Structure	2002	1	\$7,720	31	\$268,193	32	\$275,913	12-6-3535	TC21; TC22	38
39	Abandoned Building Revitalization Credit	2013							12-67-140	TC55	39
40											40
41	Land Conservation or Environmental Credits										41
42	Conservation Credit	2000	0	\$0	99			\$1,996,166	12-6-3515	TC19	
43	Credit for Water Impoundments and Water Controls	1995	0	\$0	30	\$51,859	30	\$51,859	12-6-3370	TC1; TC3	43
44	Habitat Management Credit	1999							12-6-3520		44
45	Brownfields Voluntary Cleanup Credit	2002							12-6-3550	TC20	
46	Recycling Facility Tax Credits	1995	0	\$0			0		12-6-3460	TC17	46
47	Mercury Switch Disposal Credit	2006							12-6-3525	TC33	47

48 49 50 51 52 53 54 55 56	Energy Conservation and Alternative Energy Credits Solar Energy Credit Alternative Motor Vehicle Credit Plug-in Hybrid Vehicle Credit Ethanol or Biodiesel Production Credits Ethanol or Biodiesel Research and Development Credit Biomass Resources Credit Credit for Renewable Fuels	2006 2006 2006 2006 2007 2006 2006							12-6-3587 12-6-3377 12-6-3376 12-6-3600 12-6-3631 12-6-3620 12-6-3610	TC38 TC35 TC48 TC40; TC40A TC49 TC50	48 49 50 51 52 53 54 55 56
57 58	Credit for Energy Conservation and Renewable Energy Credit for Manuf. of Renewable Energy Systems & Components	1995 2010	4	\$639,760	55	\$97,592	59		12-6-3340 12-6-3588	TC1	57 58
59		2010		÷					12-0-3300		59
60	Investments/Contributions to Other Entities Incentives										60
61	Community Development Corporation Investment Credit	2000			14	\$5,234	14	\$5,234	12-6-3530	TC14	61
62	Venture Capital Investment	2004			3	\$3,575	3	\$3,575	11-45-30	TC26	62
63	Palmetto Seed Capital Credit	1995	0	\$0	5	\$65,658	5	\$65,658	12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006							12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	65
66	Angel Investor Credit	2013							11-44-40	TC56	66
67											67
68											68
69	Total Tax Incentives for Economic Development		193	\$62,068,598	114,760	\$99,222,876	114,953	\$160,554,122			69
70											70
71	Transfer: Gasoline Tax to Department of Commerce	1995						\$12,000,000			71
72	Transfer: Electric Power Tax to Department of Commerce	2005						\$7,000,000			72
73	Transfer: Admissions Tax to Department of Commerce	2004						\$5,885,835			73
74	Appropriation: "Closing Fund" for Department of Commerce										74
75	Appropriation: "Deal Closing Fund" for Department of Comme										75
76	Appropriation: Capital Access Program for Department of Com										76
77	Appropriation: Regional Economic Development Organizations										77
78	Appropriation: Alternative Fuel Incentives to Department of Re										78
79	Appropriation: Community Development Corporation Initiative										79
80	Appropriation: Community Development Corporation Initiative	S									80
81								A405 400 055			81
82	Total Economic Incentives for Economic Development							\$185,439,957			82

Table A12. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 2004-05 (Tax Year 2004) (Dollars)

Category Issue			Corporate Income Tax		Individus	al Income Tax	Total	Income Tax				
Part		1	Vaar	•	le ilicollie Tax		ar income rax			Priman/	Income Tax	i
Job or Employee Credits and Incentives 1985 74 \$48,256,140 288 \$5,196,800 302 \$51,446,949 12,0-530 TC4 43,00 TC4 A3,00 TC4		Category / Item			Amount of Credits		Amount of Credits			•		Refundable
No.		Category / item	Lilacted	i illing Oreans	Amount or oreats	I lillig Orealts	Amount of Orcula	i iiiig Orcaits	Amount of Oreans	Odde Ocollon(s)	1 Offir Hamiber	Refundable
1.00 Tax Cried 1.00 Tax Cried 1.00	1	Job or Employee Credits and Incentives										1
No Tax Credit (Against Insurance Permism Taxxes) 1902 1902 1902 1903 1903 1905 190	2	• •	1995	74	\$46,258,140	288	\$5,186,809	362	\$51,444,949	12-6-3360	TC4	2
Small Bulliness John Zerdell		Job Tax Credit (Against Insurance Premium Taxes)	1992			13	\$5,588,087	13	\$5,588,087	12-6-3360	DOI, Schedule 6	3
1.00 Development Cordist			2006							12-6-3362	TC4SA; TC4SB	4
Materianing Credits 2001 3,00 Februaring Credits 2001 2 3623,917 2 3623,917 2 3623,917 10,000 2 3623,917 2 3623,917 10,000 2 3623,917 2 3623,917 10,000 2 3623,917 3 3 3 3 3 3 3 3 3							\$55,796,902		\$55,796,902	12-10-80; 12-10-81	1040TC	5
Tax Morstorium			2001				\$2,551,178		\$2,551,178	12-10-95	1040TC	6
Apprentisoship Codest 2007		•	2000	2	\$623,917			2	\$623,917	12-6-3367	TC34	7
Crest for Hiding Displaced Workers 1995 0 80 0 80 10 80 12.6-3450 17.01 10 10 10 10 10 10 10	8	Credit for Hiring Family Independence Recipient	1995	14	\$1,037,772	92	\$135,191	106	\$1,172,963	12-6-3470	TC12; TC12A	8
11	9	Apprenticeship Credit	2007							12-6-3477	TC45	9
1	10	Credit for Hiring Displaced Workers	1995	0	\$0	0	\$0	0	\$0	12-6-3450	TC10	10
Credit for Investing in an Economic Impact Zone 1995 63 \$13,678,003 173 \$1,400,743 226 \$15,159,346 12.14-60 TC11; TC1 TC18 13	11											11
Corporate Headquarters Credit	12	General Business Credits										
Credit for Infrastructure Construction	13	Credit for Investing in an Economic Impact Zone	1995	63	\$13,678,603	173	\$1,480,743	236	\$15,159,346	12-14-60	TC11; TC11R	
	14	Corporate Headquarters Credit	1995	0	\$0			0		12-6-3410	TC8	
Page	15	Credit for Infrastructure Construction	1995	4	\$249,645			4	\$249,645	12-6-3420		
Port Volume Increase Credit	16	Credit Against Licensee Fee for Infrastructure	1996							12-20-105	TC6	
Page Credit for Child Care Programs 1995 1 \$9.569 110,288 \$18,288.612 110,289 \$18,308.181 12-6-3400 TC2 20 20 20 20 20 20 20	17	Research and Development Credit	2000	24	\$4,042,415			24	\$4,042,415	12-6-3415	TC18	
Minority Business Credit	18	Port Volume Increase Credit	2005							12-6-3375		
Quality Improvement Program Credits 2005 \$42,716 0 \$42,716 12-6-3580 TC28 21	19	Credit for Child Care Programs	1995	1	\$9,569	110,268	\$18,298,612	110,269	\$18,308,181	12-6-3440	TC9	
Property Rehabilitation Credits Prop	20	Minority Business Credit	1995	2	\$17,442	15	\$120,368	17	\$137,810	12-6-3350		
Author Credits 1988 1988 2 25,000 10,000	21	Quality Improvement Program Credits	2005				\$42,716	0	\$42,716	12-6-3580		
	22	Fire Sprinkler System Credit	2007							12-6-3622	TC52	
Motion Picture Project Credit	23											
Motion Picture Wage/Payroll and Expenditure/Supplier Rebate 2004	24	Industry Specific Credits										
Motion Picture Production Facility Credit 198	25	Motion Picture Project Credit				4	\$26,624	4	\$26,624		TC25	
Motion Picture Production Facility Credit		Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004									
Commercial Production Credit 2004 3 \$9,273 3 \$9,273 12.6-3560 TC24 29												
Milk Producer Credit		•										
Agricultural Use of Anhydrous Ammonia Credit 2005 2006 20						3	\$9,273	3	\$9,273			
Whole Effluent Toxicity Testing Credit for Manufacturing Facility 2006 12-6-3589 TC37 32 33 Special Investment Tax Credit for Rubber & Plastics Manufacture 2012 2012 12-14-80 TC11A 33 33 34 34 34 35 Property Rehabilitation Credits 35 Textile Revitalization Credits 36 Textile Revitalization Credits 2005 60 \$1,130,936 60 \$1,130,936 12-65-30 TC23 36 36 Textile Revitalization Credits 2006 6-34-40 TC31 37 TC23 38 TC21 TC23 TC2												
Special Investment Tax Credit for Rubber & Plastics Manufacture 2012 12-14-80 TC11A 33 33 34 34 34 35 Property Rehabilitation Credits 34 35 Property Rehabilitation Credits 56 \$1,130,936 60 \$1,130,936 60 \$1,130,936 63 \$1,265.30 TC23 36 37 Retail Facility Revitalization Credits 2006 57,3916 25 \$410,095 26 \$414,011 12-6-3535 TC21; TC22 38 39 Abandoned Building Revitalization Credit 2013 57,255 39 Abandoned Building Revitalization Ore Environmental Credits 2013 57,255 39 40 40 40 40 40 40 40 4		,										
Property Rehabilitation Credits September Septem												
Property Rehabilitation Credits Statile Revitalization of a Certified Historic Structure Statile Revitalization Credit Statile Revitaliza		Special Investment Tax Credit for Rubber & Plastics Manufacture	2012							12-14-80	TC11A	
Textile Revitalization Credits 2005 60 \$1,130,936 60 \$1,130,936 12-65-30 TC23 36 37 Retail Facility Revitalization Credits 2006 51,130,936 60 \$1,130,936 12-65-30 TC23 37 38 Credit for Rehabilitation of a Certified Historic Structure 2002 1 \$3,916 25 \$410,095 26 \$414,011 12-6-3535 TC21; TC22 38 39 Abandoned Building Revitalization Credit 2013 542,500 541 541,338												
Retail Facility Revitalization Credits 2006 \$ \$ \$ \$ \$ \$ \$ \$ \$												
38 Credit for Rehabilitation of a Certified Historic Structure 2002 1 \$3,916 25 \$410,095 26 \$414,011 12-6-355 TC21; TC22 38 39 Abandoned Building Revitalization Credit 2013 12-67-140 TC55 39 40 41 Land Conservation or Environmental Credits 41 Land Conservation Or Environmental Credits 42 Conservation Credit 2000 1 \$41,338 73 \$3,089,890 74 \$3,131,228 12-6-3515 TC19 42 43 Credit for Water Impoundments and Water Controls 1995 1 \$424,500 35 \$56,507 36 \$481,007 12-6-3370 TC1; TC3 43 44 Habitat Management Credit 1999 44 45 Brownfields Voluntary Cleanup Credit 2002 5 5 5 5 5 45 Recycling Facility Tax Credits 1995 0 \$0 \$0 \$0 \$0 \$0 \$0 \$0						60	\$1,130,936	60	\$1,130,936			
Abandoned Building Revitalization Credit 2013 12-67-140 TC55 39 40 41 Land Conservation or Environmental Credits 41 42 Conservation Credit 2000 1 \$41,338 73 \$3,089,890 74 \$3,131,228 12-6-3515 TC19 42 43 Credit for Water Impoundments and Water Controls 1995 1 \$424,500 35 \$56,507 36 \$481,007 12-6-3370 TC1; TC3 43 44 Habitat Management Credit 12-6-3520 44 45 Brownfields Voluntary Cleanup Credit 2002 5 12-6-3550 TC20 45 46 Recycling Facility Tax Credits 1995 0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		•			****							
40 41 Land Conservation or Environmental Credits 42 Conservation Credit 2000 1 \$41,338 73 \$3,089,890 74 \$3,131,228 12-6-3515 TC19 42 43 Credit for Water Impoundments and Water Controls 1995 1 \$424,500 35 \$56,507 36 \$481,007 12-6-3370 TC1; TC3 43 44 Habitat Management Credit 1999 12-6-3520 TC20 45 45 Brownfields Voluntary Cleanup Credit 2002 12-6-3500 TC20 45 46 Recycling Facility Tax Credits 1995 0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				1	\$3,916	25	\$410,095	26	\$414,011		,	
Fig.			2013							12-67-140	TC55	
42 Conservation Credit 2000 1 \$41,338 73 \$3,089,890 74 \$3,131,228 12-6-3515 TC19 42 43 Credit for Water Impoundments and Water Controls 1995 1 \$424,500 35 \$56,507 36 \$481,007 12-6-3370 TC1; TC3 43 44 Habitat Management Credit 1999 12-6-3520 44 45 Brownfields Voluntary Cleanup Credit 2002 12-6-3550 TC20 45 46 Recycling Facility Tax Credits 1995 0 \$0 0 0 12-6-3460 TC17 46												
43 Credit for Water Impoundments and Water Controls 1995 1 \$424,500 35 \$56,507 36 \$481,007 12-6-3370 TC1; TC3 43 44 Habitat Management Credit 1999 12-6-350 44 45 Brownfields Voluntary Cleanup Credit 2002 12-6-350 TC20 45 46 Recycling Facility Tax Credits 1995 0 \$0 \$0 0 12-6-3460 TC17 46												
44 Habitat Management Credit 1999 12-6-3520 44 45 Brownfields Voluntary Cleanup Credit 2002 12-6-3550 TC20 45 46 Recycling Facility Tax Credits 1995 0 \$0 0 12-6-3460 TC17 46					+ ,							
45 Brownfields Voluntary Cleanup Credit 2002 12-6-3550 TC20 45 46 Recycling Facility Tax Credits 1995 0 \$0 0 12-6-3460 TC17 46				1	\$424,500	35	\$56,507	36	\$481,007		TC1; TC3	
46 Recycling Facility Tax Credits 1995 0 \$0 0 12-6-3460 TC17 46		•										
		,		_				_				
47 Mercury Switch Disposal Credit 2006 12-6-3525 TC33 47		, , ,		0	\$0			0				
	4/	Mercury Switch Disposal Credit	2006							12-6-3525	1C33	47

48 49 50 51	Energy Conservation and Alternative Energy Credits Solar Energy Credit Alternative Motor Vehicle Credit	2006 2006 2006							12-6-3587 12-6-3377 12-6-3376	TC38 TC35 TC48	48 49 50 51 52
52 53	Plug-in Hybrid Vehicle Credit Ethanol or Biodiesel Production Credits	2006							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							12-6-3620	TC50	55
56	Credit for Renewable Fuels	2006							12-6-3610	TC41; TC41A	56
57	Credit for Energy Conservation and Renewable Energy	1995	0	\$0	92	\$63,914	92		12-6-3340	TC1	57
58	Credit for Manuf. of Renewable Energy Systems & Components	2010							12-6-3588		58
59	Land and the Control of the Control										59 60
60	Investments/Contributions to Other Entities Incentives	2000			12	\$22,539	12	\$22,539	12-6-3530	TC14	61
61 62	Community Development Corporation Investment Credit Venture Capital Investment	2004			12	\$22,539	12	ΨΖΖ,559	11-45-30	TC26	62
63	Palmetto Seed Capital Credit	1995	0	\$0	5	\$69,535	5	\$69,535	12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006	· ·	ΨΟ	Ü	ψου,υσο	Ü	ψου,σου	12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	65
66	Angel Investor Credit	2013							11-44-40	TC56	66
67											67
68											68
69	Total Tax Incentives for Economic Development		187	\$66,387,257	111,160	\$94,144,708	111,347	\$160,468,051			69
70	Townston Constitut Towns Department of Comments	1995						\$18,000,000			70 71
71 72	Transfer: Gasoline Tax to Department of Commerce Transfer: Electric Power Tax to Department of Commerce	2005						\$16,000,000			72
73	Transfer: Admissions Tax to Department of Commerce	2003						\$4.167.958			73
74	Appropriation: "Closing Fund" for Department of Commerce	2001						Ψ1,101,000			74
75	Appropriation: "Deal Closing Fund" for Department of Comme	rce									75
76	Appropriation: Capital Access Program for Department of Com	merce									76
77	Appropriation: Regional Economic Development Organizations										77
78	Appropriation: Alternative Fuel Incentives to Department of Re-										78
79	Appropriation: Community Development Corporation Initiatives										79
80	Appropriation: Community Development Corporation Initiatives	5									80
81 82	Total Economic Incentives for Economic Development							\$182,636,009			81 82
02	Total Economic incentives for Economic Development							ψ102,000,003			02

Table A-13. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 2003-04 (Tax Year 2003) (Dollars)

			Corporat	e Income Tax	Individua	Il Income Tax	Total	ncome Tax				
		Year	Taxpavers	c illoolile rux	Taxpayers	ii iiiooiiio Tux	Taxpayers		Primary	Income Tax	- 1	
	Category / Item			Amount of Credits		Amount of Credits		Amount of Credits	Code Section(s)	Form Number	Refundable	
								-				
1	Job or Employee Credits and Incentives											1
2	Job Tax Credit	1995	116	\$44,819,421	264	\$11,515,585	380	\$56,335,006	12-6-3360	TC4		2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992			7	\$4,635,723	7	\$4,635,723	12-6-3360	DOI, Schedule 6		3
4	Small Business Job Tax Credit	2006							12-6-3362	TC4SA; TC4SB		4
5	Job Development Credits	1995				\$53,771,951		\$53,771,951	12-10-80; 12-10-81	1040TC		5
6	Job Retraining Credits	2001				\$2,491,044		\$2,491,044	12-10-95	1040TC		6
7	Tax Moratorium	2000	2	\$135,727			2	\$135,727	12-6-3367	TC34		7
8	Credit for Hiring Family Independence Recipient	1995	29	\$380,760	85	\$121,294	114	\$502,054	12-6-3470	TC12; TC12A		8
9	Apprenticeship Credit	2007							12-6-3477	TC45		9
10	Credit for Hiring Displaced Workers	1995	0	\$0	1	\$445	1	\$445	12-6-3450	TC10		10
11												11
12	General Business Credits											12
13	Credit for Investing in an Economic Impact Zone	1995	68	\$15,440,582	147	\$1,278,501	215	\$16,719,083	12-14-60	TC11; TC11R		13
14	Corporate Headquarters Credit	1995	0	\$142,040			0	\$142,040	12-6-3410	TC8		14
15	Credit for Infrastructure Construction	1995	3	\$109,500			3	\$109,500	12-6-3420	TC6		15
16	Credit Against Licensee Fee for Infrastructure	1996							12-20-105	TC6		16
17	Research and Development Credit	2000	20	\$2,715,116			20	\$2,715,116	12-6-3415	TC18		17
18	Port Volume Increase Credit	2005							12-6-3375	TC30		18
19	Credit for Child Care Programs	1995	0	\$0	,	\$17,519,219		\$17,519,219	12-6-3440	TC9		19
20	Minority Business Credit	1995	4	\$154,275	24	\$71,185	28	\$225,460	12-6-3350	TC2		20
21	Quality Improvement Program Credits	2005							12-6-3580	TC28		21
22	Fire Sprinkler System Credit	2007							12-6-3622	TC52		22
23												23
24	Industry Specific Credits											24
25	Motion Picture Project Credit	1998							12-6-3570(A)	TC25		25
26	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004							12-62-20; 12-62-50;			26
27									12-62-60			27
28	Motion Picture Production Facility Credit	1998			150	\$285,450	150	\$285,450	12-6-3570(B)	TC25		28
29	Commercial Production Credit	2004							12-6-3560	TC24		29
30	Milk Producer Credit	2005							12-6-3590	1334		
31	Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3582	1333	R	31
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006							12-6-3589	TC37		32
33	Special Investment Tax Credit for Rubber & Plastics Manufacture	2012							12-14-80	TC11A		33
34												34
35	Property Rehabilitation Credits											35
36	Textile Revitalization Credits	2005							12-65-30	TC23		36
37	Retail Facility Revitalization Credits	2006							6-34-40	TC31		37
38	Credit for Rehabilitation of a Certified Historic Structure	2002			21	\$269,224	21	\$269,224	12-6-3535	TC21; TC22		38
39	Abandoned Building Revitalization Credit	2013							12-67-140	TC55		39
40	•											40
41	Land Conservation or Environmental Credits											41
42	Conservation Credit	2000			78	\$1,666,677	7 78	\$1,666,677	12-6-3515	TC19		42
43	Credit for Water Impoundments and Water Controls	1995		\$0		\$48,222	36	\$48,222	12-6-3370	TC1; TC3		43
44	Habitat Management Credit	1999)						12-6-3520			44
45	•	2002							12-6-3550	TC20	ı	45
46	• •	1995	. 0	\$0)		0	\$0	12-6-3460	TC17		46
47	Mercury Switch Disposal Credit	2006							12-6-3525	TC33	i	47
	•											

48											48
49	Energy Conservation and Alternative Energy Credits								40.00507	T000	49
50	Solar Energy Credit	2006							12-6-3587	TC38	50
51	Alternative Motor Vehicle Credit	2006							12-6-3377	TC35	51
52	Plug-in Hybrid Vehicle Credit	2006							12-6-3376	TC48	52
53	Ethanol or Biodiesel Production Credits	2006							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							12-6-3620	TC50	55
56	Credit for Renewable Fuels	2006							12-6-3610	TC41; TC41A	56
57	Credit for Energy Conservation and Renewable Energy	1995	0	\$0	82	\$75,656	82	\$75,656	12-6-3340	TC1	57
58	Credit for Manuf. of Renewable Energy Systems & Components	2010							12-6-3588		58
59											59
60	Investments/Contributions to Other Entities Incentives										60
61	Community Development Corporation Investment Credit	2000			9	\$2,050	9	\$2,050	12-6-3530	TC14	61
62	Venture Capital Investment	2004							11-45-30	TC26	62
63	Palmetto Seed Capital Credit	1995	0	\$0	0	\$0	0	\$0	12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006							12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	65
66	Angel Investor Credit	2013							11-44-40	TC56	66
67	· ···g - · · · · · - · · · · · · · · · ·										67
68											68
69	Total Tax Incentives for Economic Development		242	\$63,897,421	109,620	\$93,752,226	109,862	\$157,649,647			69
70	,			, , ,	•		•	, , ,			70
71	Transfer: Gasoline Tax to Department of Commerce	1995						\$18,000,000			71
72	•	2005						* , ,			72
73		2004									73
74	•										74
75		rce									75
76											76
77	Appropriation: Regional Economic Development Organizations										77
78											78
79	• • •										79
80											80
81	Appropriation. Community Development Corporation initiatives	3									81
82	Total Economic Incentives for Economic Development							\$175,649,647			82
02	Total Economic incentives for Economic Development							ψ113,043,041			02

Table A-14. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 2002-03 (Tax Year 2002) (Dollars)

			Corporat	e Income Tax	Individua	al Income Tax	Total	ncome Tax	,, ,		
		Year	Taxpayers		Taxpayers		Taxpayers		Primary	Income Tax	
	Category / Item	Enacted		Amount of Credits	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Code Section(s)	Form Number	Refundable
1	Job or Employee Credits and Incentives										1
2	Job Tax Credit	1995	96	\$36,623,393	124	\$4,273,649	220	\$40,897,042	12-6-3360	TC4	2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992	30	Ψ30,023,333	3	\$3,916,537		\$3,916,537	12-6-3360	DOI, Schedule 6	3
4	Small Business Job Tax Credit	2006			0	ψο,ο το,οστ	0	ψο,ο το,οοτ	12-6-3362	TC4SA; TC4SB	4
5	Job Development Credits	1995				\$45,656,712		\$45,656,712	12-10-80; 12-10-81	1040TC	5
6	Job Retraining Credits	2001				\$3,872,601		\$3,872,601	12-10-95	1040TC	6
7	Tax Moratorium	2000				40,012,001		¥0,0.1=,00.	12-6-3367	TC34	7
8	Credit for Hiring Family Independence Recipient	1995	23	\$349,712	4	\$69,027	27	\$418,739	12-6-3470	TC12; TC12A	8
9	Apprenticeship Credit	2007		40.00,0.00		****,**=*		+ ,	12-6-3477	TC45	9
10	Credit for Hiring Displaced Workers	1995	0	\$0	1	\$21,991	1	\$21,991	12-6-3450	TC10	10
11	Sidentification of the state of		•	*-		+,		,,			11
12	General Business Credits										12
13	Credit for Investing in an Economic Impact Zone	1995	93	\$20,543,279	36	\$885,075	129	\$21,428,354	12-14-60	TC11; TC11R	13
14	Corporate Headquarters Credit	1995	6	\$921,768			6	\$921,768	12-6-3410	TC8	14
15	Credit for Infrastructure Construction	1995	3	\$124,250			3	\$124,250	12-6-3420	TC6	15
16	Credit Against Licensee Fee for Infrastructure	1996							12-20-105	TC6	16
17	Research and Development Credit	2000							12-6-3415	TC18	17
18	Port Volume Increase Credit	2005							12-6-3375	TC30	18
19	Credit for Child Care Programs	1995	0	\$0	106,100	\$15,175,780	106,100	\$15,175,780	12-6-3440	TC9	19
20	Minority Business Credit	1995	5	\$49,994	9	\$49,985	14	\$99,979	12-6-3350	TC2	20
21	Quality Improvement Program Credits	2005							12-6-3580	TC28	
22	Fire Sprinkler System Credit	2007							12-6-3622	TC52	
23											23
24	Industry Specific Credits										24
25	Motion Picture Project Credit	1998							12-6-3570(A)	TC25	
26	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004							12-62-20; 12-62-50;		26
27									12-62-60		27
28	Motion Picture Production Facility Credit	1998			0	\$0	0	\$0	12-6-3570(B)	TC25	
29	Commercial Production Credit	2004							12-6-3560	TC24	
30	Milk Producer Credit	2005							12-6-3590	1334	
31	Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3582	1333	
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006							12-6-3589	TC37	
33	Special Investment Tax Credit for Rubber & Plastics Manufacture	2012							12-14-80	TC11A	
34											34
35	Property Rehabilitation Credits										35
36	Textile Revitalization Credits	2005							12-65-30	TC23	
37	Retail Facility Revitalization Credits	2006							6-34-40	TC31	
38	Credit for Rehabilitation of a Certified Historic Structure	2002			0	\$0	0	\$0	12-6-3535	TC21; TC22	
39	Abandoned Building Revitalization Credit	2013							12-67-140	TC55	
40											40
41	Land Conservation or Environmental Credits										41
42	Conservation Credit	2000			81	\$1,384,241		\$1,384,241	12-6-3515	TC19	
43	Credit for Water Impoundments and Water Controls	1995		\$2,500	1	\$137,487	2	\$139,987	12-6-3370	TC1; TC3	
44	Habitat Management Credit	1999							12-6-3520		44
45	Brownfields Voluntary Cleanup Credit	2002					_		12-6-3550	TC20	
46	Recycling Facility Tax Credits	1995		\$0			0	\$0	12-6-3460	TC17	
47	Mercury Switch Disposal Credit	2006							12-6-3525	TC33	47

48 49 50 51 52 53 54 55 56 57 58	Energy Conservation and Alternative Energy Credits Solar Energy Credit Alternative Motor Vehicle Credit Plug-in Hybrid Vehicle Credit Ethanol or Biodiesel Production Credits Ethanol or Biodiesel Research and Development Credit Biomass Resources Credit Credit for Renewable Fuels Credit for Energy Conservation and Renewable Energy Credit for Manuf. of Renewable Energy Systems & Components	2006 2006 2006 2006 2007 2006 2006 1995 2010	1	\$2,500	1	\$74,853	2	\$77,353	12-6-3587 12-6-3377 12-6-3376 12-6-3631 12-6-3620 12-6-3610 12-6-3340 12-6-3588	TC38 TC35 TC48 TC40; TC40A TC49 TC50 TC41; TC41A TC1	48 49 50 51 52 53 54 55 56 57 58
59											59 60
60 61 62	Investments/Contributions to Other Entities Incentives Community Development Corporation Investment Credit Venture Capital Investment	2000 2004			12	\$2,957	12	\$2,957	12-6-3530 11-45-30	TC14 TC26	61 62
63	Palmetto Seed Capital Credit	1995	0	\$0	0	\$0	0	\$0	12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006							12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	65
66	Angel Investor Credit	2013							11-44-40	TC56	66
67											67
68											68
69	Total Tax Incentives for Economic Development		228	\$58,617,396	106,372	\$75,520,895	106,600	\$134,138,291			69
70											70
71	Transfer: Gasoline Tax to Department of Commerce	1995						\$18,000,000			71
72	Transfer: Electric Power Tax to Department of Commerce	2005									72
73	Transfer: Admissions Tax to Department of Commerce	2004									73
74	Appropriation: "Closing Fund" for Department of Commerce										74
75	Appropriation: "Deal Closing Fund" for Department of Comme										75 70
76	Appropriation: Capital Access Program for Department of Com										76 77
77	Appropriation: Regional Economic Development Organizations										77 78
78	Appropriation: Alternative Fuel Incentives to Department of Re Appropriation: Community Development Corporation Initiative										76 79
79											80
	Appropriation: Community Dayslonment Corporation Initiative										
80	Appropriation: Community Development Corporation Initiative	5									
		5						\$152,138,291			81 82

Table A-15. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 2001-02 (Tax Year 2001) (Dollars)

			Cornerate	Income Tax	Individue	al Income Tax	Total	ncome Tax			
		Year	Taxpayers	e income rax	Taxpayers	ai income rax	Taxpayers	ilcollie lax	Primary	Income Tax	i
	Category / Item			Amount of Credits		Amount of Credits		Amount of Credits	Code Section(s)	Form Number	
	Subgery Friend		i iiiig oroano								
1	Job or Employee Credits and Incentives										1
2	Job Tax Credit	1995	133	\$33,055,029	124	\$4,273,649	257	\$37,328,678	12-6-3360	TC4	2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992			2	\$3,096,479	2	\$3,096,479	12-6-3360	DOI, Schedule 6	3
4	Small Business Job Tax Credit	2006							12-6-3362	TC4SA; TC4SB	4
5	Job Development Credits	1995				\$41,945,510		\$41,945,510	12-10-80; 12-10-81	1040TC	5
6	Job Retraining Credits	2001				\$4,514,494		\$4,514,494	12-10-95	1040TC	6
7	Tax Moratorium	2000							12-6-3367	TC34	7
8	Credit for Hiring Family Independence Recipient	1995	26	\$471,472	4	\$69,027	30	\$540,499	12-6-3470	TC12; TC12A	8
9	Apprenticeship Credit	2007		, ,					12-6-3477	TC45	9
10	Credit for Hiring Displaced Workers	1995	0	\$0	1	\$21,991	1	\$21,991	12-6-3450	TC10	10
11			_	•				. ,			11
12	General Business Credits										12
13	Credit for Investing in an Economic Impact Zone	1995	199	\$28,957,762	36	\$885,075	235	\$29,842,837	12-14-60	TC11; TC11R	13
14	Corporate Headquarters Credit	1995	4	\$583,601			4	\$583,601	12-6-3410	TC8	14
15	Credit for Infrastructure Construction	1995	5	\$329,445			5	\$329,445	12-6-3420	TC6	
16	Credit Against Licensee Fee for Infrastructure	1996							12-20-105	TC6	16
17	Research and Development Credit	2000							12-6-3415	TC18	17
18	Port Volume Increase Credit	2005							12-6-3375	TC30	18
19	Credit for Child Care Programs	1995	0	\$0	106,100	\$15,175,780	106,100	\$15,175,780	12-6-3440	TC9	19
20	Minority Business Credit	1995	3	\$42,522	9	\$49,985	12	\$92,507	12-6-3350	TC2	20
21	Quality Improvement Program Credits	2005							12-6-3580	TC28	21
22	Fire Sprinkler System Credit	2007							12-6-3622	TC52	
23											23
24	Industry Specific Credits										24
25	Motion Picture Project Credit	1998							12-6-3570(A)	TC25	25
26	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004							12-62-20; 12-62-50;		26
27									12-62-60		27
28	Motion Picture Production Facility Credit	1998			0	\$0	0	\$0	12-6-3570(B)	TC25	28
29	Commercial Production Credit	2004							12-6-3560	TC24	29
30	Milk Producer Credit	2005							12-6-3590	1334	
31	Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3582	1333	R 31
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006							12-6-3589	TC37	32
33	Special Investment Tax Credit for Rubber & Plastics Manufacture	2012							12-14-80	TC11A	
34											34
35	Property Rehabilitation Credits										35
36	Textile Revitalization Credits	2005							12-65-30	TC23	
37	Retail Facility Revitalization Credits	2006							6-34-40	TC31	
38	Credit for Rehabilitation of a Certified Historic Structure	2002							12-6-3535	TC21; TC22	
39	Abandoned Building Revitalization Credit	2013							12-67-140	TC55	
40											40
41	Land Conservation or Environmental Credits										41
42	Conservation Credit	2000							12-6-3515		
43	Credit for Water Impoundments and Water Controls	1995		\$2,500	1	\$137,487	2	\$139,987	12-6-3370	TC1; TC3	
44	Habitat Management Credit	1999							12-6-3520		44
45	Brownfields Voluntary Cleanup Credit	2002							12-6-3550	TC20	
46	Recycling Facility Tax Credits	1995		\$0			0	\$0	12-6-3460	TC17	
47	Mercury Switch Disposal Credit	2006							12-6-3525	TC33	47

48 49 50 51 52 53 54 55 56 57 58	Energy Conservation and Alternative Energy Credits Solar Energy Credit Alternative Motor Vehicle Credit Plug-in Hybrid Vehicle Credit Ethanol or Biodiesel Production Credits Ethanol or Biodiesel Research and Development Credit Biomass Resources Credit Credit for Renewable Fuels Credit for Energy Conservation and Renewable Energy Credit for Manuf. of Renewable Energy Systems & Components	2006 2006 2006 2006 2007 2006 2006 1995 2010	0	\$0	1	\$74,853	1	\$74,853	12-6-3587 12-6-3377 12-6-3376 12-6-3600 12-6-3631 12-6-3620 12-6-3610 12-6-3340 12-6-3588	TC38 TC35 TC48 TC40; TC40A TC49 TC50 TC41; TC41A	48 49 50 51 52 53 54 55 56 57 58
60	Investments/Contributions to Other Entities Incentives										60
61	Community Development Corporation Investment Credit	2000							12-6-3530	TC14	61
62	Venture Capital Investment	2004							11-45-30	TC26	62
63	Palmetto Seed Capital Credit	1995	1	\$150,000	0	\$0	1	\$150,000	12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006							12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	65
66	Angel Investor Credit	2013							11-44-40	TC56	66
67											67
68											68
69	Total Tax Incentives for Economic Development		372	\$63,592,331	106,278	\$70,244,330	106,650	\$133,836,661			69
70											70
71	Transfer: Gasoline Tax to Department of Commerce	1995						\$18,000,000			71
72	Transfer: Electric Power Tax to Department of Commerce	2005									72
73	Transfer: Admissions Tax to Department of Commerce	2004									73
74	Appropriation: "Closing Fund" for Department of Commerce										74
75	Appropriation: "Deal Closing Fund" for Department of Commer										75
76	Appropriation: Capital Access Program for Department of Com										76
77	Appropriation: Regional Economic Development Organizations										77
78	Appropriation: Alternative Fuel Incentives to Department of Rev										78
79	Appropriation: Community Development Corporation Initiatives										79
80	Appropriation: Community Development Corporation Initiatives	•									80
81											81
82	Total Economic Incentives for Economic Development							\$151,836,661			82

Table A-16. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 2000-01 (Tax Year 2000) (Dollars)

			Corporat	e Income Tax	Individua	al Income Tax	Total	ncome Tax			
		Year			Taxpayers		Taxpayers		Primary	Income Tax	1
	Category / Item	Enacted	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Code Section(s)	Form Number	Refundable
1	Job or Employee Credits and Incentives										1
2	Job Tax Credit	1995	131	\$34,099,596	188	\$2,950,637	319	\$37,050,233	12-6-3360	TC4	2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992		40 1,000,000	3	\$3,144,740	3	\$3,144,740	12-6-3360	DOI, Schedule 6	3
4	Small Business Job Tax Credit	2006			_	*		, -,,	12-6-3362	TC4SA: TC4SB	4
5	Job Development Credits	1995				\$29,932,906		\$29,932,906	12-10-80; 12-10-81	1040TC	5
6	Job Retraining Credits	2001				\$6,340,915		\$6,340,915	12-10-95	1040TC	6
7	Tax Moratorium	2000							12-6-3367	TC34	7
8	Credit for Hiring Family Independence Recipient	1995	32	\$1,059,508	81	\$95,060	113	\$1,154,568	12-6-3470	TC12; TC12A	8
9	Apprenticeship Credit	2007							12-6-3477	TC45	9
10	Credit for Hiring Displaced Workers	1995	0	\$0	2	\$874	2	\$874	12-6-3450	TC10	10
11											11
12	General Business Credits										12
13	Credit for Investing in an Economic Impact Zone	1995	99	\$37,282,249	155	\$978,897	254	\$38,261,146	12-14-60	TC11; TC11R	13
14	Corporate Headquarters Credit	1995	6	\$3,765,726			6	\$3,765,726	12-6-3410	TC8	14
15	Credit for Infrastructure Construction	1995	6	\$680,733			6	\$680,733	12-6-3420	TC6	15
16	Credit Against Licensee Fee for Infrastructure	1996							12-20-105	TC6	16
17	Research and Development Credit	2000							12-6-3415	TC18	17
18	Port Volume Increase Credit	2005							12-6-3375	TC30	18
19	Credit for Child Care Programs	1995	0	\$0	106,315	\$15,196,354	106,315	\$15,196,354	12-6-3440	TC9	19
20	Minority Business Credit	1995	6	\$65,533	13	\$32,959	19	\$98,492	12-6-3350	TC2	20
21	Quality Improvement Program Credits	2005							12-6-3580	TC28	21
22	Fire Sprinkler System Credit	2007							12-6-3622	TC52	22
23											23
24	Industry Specific Credits										24
25	Motion Picture Project Credit	1998							12-6-3570(A)	TC25	25
26	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004							12-62-20; 12-62-50;		26
27									12-62-60		27
28	Motion Picture Production Facility Credit	1998			1	\$285	1	\$285	12-6-3570(B)	TC25	28
29	Commercial Production Credit	2004							12-6-3560	TC24	29
30	Milk Producer Credit	2005							12-6-3590	1334	R 30
31	Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3582	1333	R 31
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006							12-6-3589	TC37	32
33	Special Investment Tax Credit for Rubber & Plastics Manufacture	2012							12-14-80	TC11A	33
34 35	Book of Debah Marking Condition										34
	Property Rehabilitation Credits	2005							10.05.00	T000	35
36	Textile Revitalization Credits	2005							12-65-30	TC23	36
37	Retail Facility Revitalization Credits	2006							6-34-40	TC31	37
38	Credit for Rehabilitation of a Certified Historic Structure	2002							12-6-3535	TC21; TC22	38
39	Abandoned Building Revitalization Credit	2013							12-67-140	TC55	39
40 41	Land Conservation or Environmental Credits										40
		2000							40.0.0545	T040	41
42	Conservation Credit	2000		\$0	12	\$11.912	12	644.040	12-6-3515	TC19	
43 44	Credit for Water Impoundments and Water Controls	1995		\$0	12	\$11,912	12	\$11,912	12-6-3370	TC1; TC3	
44	Habitat Management Credit	1999 2002							12-6-3520	T000	44
45	Brownfields Voluntary Cleanup Credit Recycling Facility Tax Credits	1995		\$0			0	\$0	12-6-3550 12-6-3460	TC20 TC17	45 46
46	Mercury Switch Disposal Credit	2006		\$0			U	φU	12-6-3460	TC33	
4/	Mercury Switch Disposal Credit	2000	,						12-0-3525	1033	4/

48	For the second state of th										48 49
49	Energy Conservation and Alternative Energy Credits	2006							12-6-3587	TC38	50
50	Solar Energy Credit	2006							12-6-3377	TC35	51
51	Alternative Motor Vehicle Credit	2006							12-6-3376	TC48	52
52	Plug-in Hybrid Vehicle Credit	2006							12-6-3600	TC40; TC40A	53
53	Ethanol or Biodiesel Production Credits	2006							12-6-3631	TC49	54
54	Ethanol or Biodiesel Research and Development Credit	2007							12-6-3620	TC50	55
55	Biomass Resources Credit								12-6-3610	TC41; TC41A	56
56	Credit for Renewable Fuels	2006	0	\$0	93	\$86,388	93	\$86,388	12-6-3340	TC1	57
57	Credit for Energy Conservation and Renewable Energy	1995	0	Φ0	93	\$00,300	93	\$60,300	12-6-3588	101	58
58	Credit for Manuf. of Renewable Energy Systems & Components	2010							12-0-3300		59
59	Investments/Contributions to Other Entities Incentives										60
60		2000							12-6-3530	TC14	61
61	Community Development Corporation Investment Credit	2004							11-45-30	TC26	62
62	Venture Capital Investment	1995	0	\$0	3	\$1,846	3	\$1.846	12-6-3430	TC7	63
63	Palmetto Seed Capital Credit	2006	U	ΦΟ	3	φ1,040	3	φ1,0 4 0	12-6-3585	TC36	64
64	Industry Partnership Fund Tax Credit	2007							12-6-3630	TC47	65
65	Hydrogen Fund Tax Credit	2007							11-44-40	TC56	66
66	Angel Investor Credit	2013							11-44-40	1030	67
67 68											68
69	Total Tax Incentives for Economic Development		280	\$76,953,345	106,866	\$58,773,773	107,146	\$135,727,118			69
70	Total Tax Incentives for Economic Development		200	φ, σ,σσσ,σσσ	100,000	ψου,υ,υ	101,140	¥100,121,110			70
71	Transfer: Gasoline Tax to Department of Commerce	1995						\$18,000,000			71
72	Transfer: Electric Power Tax to Department of Commerce	2005						\$10,000,000			72
73	Transfer: Admissions Tax to Department of Commerce	2004									73
74	Appropriation: "Closing Fund" for Department of Commerce	2004									74
75	Appropriation: "Deal Closing Fund" for Department of Comme	rce									75
76	Appropriation: Capital Access Program for Department of Com										76
77	Appropriation: Regional Economic Development Organizations										77
78	Appropriation: Alternative Fuel Incentives to Department of Re										78
79	Appropriation: Community Development Corporation Initiative										79
80	Appropriation: Community Development Corporation Initiative										80
81	· · · · · · · · · · · · · · · · · · ·	-									81
82	Total Economic Incentives for Economic Development							\$153,727,118			82

Table A-17. Tax Incentives for Economic Development in South Carolina
Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations
Fiscal Year 1999-00 (Tax Year 1999)
(Dollars)

			Corporat	e Income Tax	Individua	I Income Tax	Total I	ncome Tax			
		Year	Taxpayers		Taxpayers		Taxpayers		Primary	Income Tax	
	Category / Item	Enacted	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Code Section(s)	Form Number	Refundable
1	Job or Employee Credits and Incentives										1
2	Job Tax Credit	1995		\$3,198,699	164	\$2,664,304		\$5,863,003	12-6-3360	TC4	2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992			9	\$2,822,902	9	\$2,822,902	12-6-3360	DOI, Schedule 6	3
4	Small Business Job Tax Credit	2006							12-6-3362	TC4SA; TC4SB	4
5	Job Development Credits	1995				\$18,909,670		\$18,909,670	12-10-80; 12-10-81	1040TC	5
6	Job Retraining Credits	2001				\$6,764,469		\$6,764,469	12-10-95	1040TC	6
7	Tax Moratorium	2000							12-6-3367	TC34	7
8	Credit for Hiring Family Independence Recipient	1995		\$51,607	24	\$312,687	24	\$364,294	12-6-3470	TC12; TC12A	8
9	Apprenticeship Credit	2007							12-6-3477	TC45	9
10	Credit for Hiring Displaced Workers	1995		\$20	2	\$1,043	2	\$1,063	12-6-3450	TC10	10
11											11
12	General Business Credits										12
13	Credit for Investing in an Economic Impact Zone	1995		\$2,519,238	73	\$254,949		\$2,774,187	12-14-60	TC11; TC11R	13
14	Corporate Headquarters Credit	1995		\$0			0	\$0	12-6-3410	TC8	14
15	Credit for Infrastructure Construction	1995		\$0			0	\$0	12-6-3420	TC6	
16	Credit Against Licensee Fee for Infrastructure	1996							12-20-105	TC6	
17	Research and Development Credit	2000							12-6-3415	TC18	
18	Port Volume Increase Credit	2005							12-6-3375	TC30	
19	Credit for Child Care Programs	1995		\$0	104,469	\$14,383,938		\$14,383,938	12-6-3440	TC9	
20	Minority Business Credit	1995		\$19,884	10	\$20,768	10	\$40,652	12-6-3350	TC2	
21	Quality Improvement Program Credits	2005							12-6-3580	TC28	
22	Fire Sprinkler System Credit	2007							12-6-3622	TC52	
23											23 24
24	Industry Specific Credits								40.0.0570(4)	T005	
25	Motion Picture Project Credit	1998							12-6-3570(A)	TC25	
26	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004							12-62-20; 12-62-50;		26 27
27						0444	4	D4.4.4	12-62-60	TODE	
28	Motion Picture Production Facility Credit	1998			1	\$114	1	\$114	12-6-3570(B) 12-6-3560	TC25	
29	Commercial Production Credit	2004							12-6-3590	TC24 I334	
30	Milk Producer Credit	2005							12-6-3582	1333	
31	Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3589	TC37	
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006							12-14-80	TC11A	
33	Special Investment Tax Credit for Rubber & Plastics Manufacture	2012							12-14-00	ICHA	34
34	B. C. B. L. F. Western Co. Brown Phys.										35
35	Property Rehabilitation Credits	2005							12-65-30	TC23	
36	Textile Revitalization Credits	2005							6-34-40	TC31	
37	Retail Facility Revitalization Credits	2006							12-6-3535	TC21; TC22	
38	Credit for Rehabilitation of a Certified Historic Structure	2002							12-67-140	TC55	
39	Abandoned Building Revitalization Credit	2013							12-07-140	1033	40
40	Land Conservation or Environmental Credits										41
41		2000							12-6-3515	TC19	
42	Conservation Credit	1995		\$109,903	70	\$115,619	70	\$225,522	12-6-3370	TC1: TC3	
43 44	Credit for Water Impoundments and Water Controls	1995		φ109,903	70	φ115,018	, 10	Ψ220,022	12-6-3520	101,100	44
44	Habitat Management Credit Brownfields Voluntary Cleanup Credit	2002							12-6-3550	TC20	
	· · ·	1995							12-6-3460	TC17	
46 47	Recycling Facility Tax Credits Mercury Switch Disposal Credit	2006							12-6-3525	TC33	
4/	Mercury Switch Disposal Great	2000							,2 0-0020	1000	**

48											48 49
49	Energy Conservation and Alternative Energy Credits								12-6-3587	TC38	50
50	Solar Energy Credit	2006							12-6-3377	TC35	50 51
51	Alternative Motor Vehicle Credit	2006							12-6-3376	TC48	52
52	Plug-in Hybrid Vehicle Credit	2006							12-6-3600	TC40; TC40A	53
53	Ethanol or Biodiesel Production Credits	2006							12-6-3631	TC40, TC40A	54
54	Ethanol or Biodiesel Research and Development Credit	2007							12-6-3620	TC50	55
55	Biomass Resources Credit	2006							12-6-3610	TC41: TC41A	56
56	Credit for Renewable Fuels	2006		0400 040	0.4	000 454	84	\$190,364	12-6-3340	TC1	57
57	Credit for Energy Conservation and Renewable Energy	1995		\$103,910	84	\$86,454	84	\$190,364	12-6-3588	101	58
58	Credit for Manuf. of Renewable Energy Systems & Components	2010							12-0-3300		59
59											60
60	Investments/Contributions to Other Entities Incentives								12-6-3530	TC14	61
61	Community Development Corporation Investment Credit	2000							11-45-30	TC26	62
62	Venture Capital Investment	2004			1	005	1	\$25	12-6-3430	TC7	63
63	Palmetto Seed Capital Credit	1995		\$0	1	\$25	1	\$ 25	12-6-3430	TC36	64
64	Industry Partnership Fund Tax Credit	2006							12-6-3585	TC47	65
65	Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	66
66	Angel Investor Credit	2013							11-44-40	1056	67
67											68
68	The state of the s		0	¢c 002 264	104,907	\$46,336,941	104,907	\$52,340,202			69
69	Total Tax Incentives for Economic Development		U	\$6,003,261	104,507	340,330,341	104,307	\$52,540,202			70
70	Total Continue Total Department of Comments	1995						\$18,000,000			71
71	Transfer: Gasoline Tax to Department of Commerce Transfer: Electric Power Tax to Department of Commerce	2005						\$10,000,000			72
72	Transfer: Electric Power Tax to Department of Commerce Transfer: Admissions Tax to Department of Commerce	2005									73
73		2004									74
74	Appropriation: "Closing Fund" for Department of Commerce Appropriation: "Deal Closing Fund" for Department of Comme	***									75
75	Appropriation: "Deal Closing Fund" for Department of Commerciation: Capital Access Program for Department of Commerciation:										76
76											77
77	Appropriation: Regional Economic Development Organizations Appropriation: Alternative Fuel Incentives to Department of Re										78
78	Appropriation: Community Development Corporation Initiative										79
79											80
80	Appropriation: Community Development Corporation Initiative	5									81
81	Total Economic Incentives for Economic Development							\$70,340,202			82
82	Total Economic incentives for Economic Development							ψ1 0,0 T0,±0±			32

Table A-18. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 1998-99 (Tax Year 1998) (Dollars)

			Corporat	e Income Tax	Individua	I Income Tax	Total	Income Tax			
-		Year	Taxpayers		Taxpayers		Taxpayers		Primary	Income Tax	- 1
	Category / Item	Enacted	Filing Credits	Amount of Credits	Filing Credits	Amount of Credit	s Filing Credits	Amount of Credits	Code Section(s)	Form Number	Refundable
											4
	Job or Employee Credits and Incentives								40.0.0000	TO4	1
2	Job Tax Credit	1995			_			00 107 000	12-6-3360	TC4	2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992			9	\$2,407,663	3 9	\$2,407,663		DOI, Schedule 6	3
4	Small Business Job Tax Credit	2006							12-6-3362	TC4SA; TC4SB	4
5	Job Development Credits	1995							12-10-80; 12-10-81	1040TC	5
6	Job Retraining Credits	2001							12-10-95	1040TC	6
7	Tax Moratorium	2000							12-6-3367	TC34	7
8	Credit for Hiring Family Independence Recipient	1995							12-6-3470	TC12; TC12A	8
9	Apprenticeship Credit	2007							12-6-3477	TC45	9
10	Credit for Hiring Displaced Workers	1995							12-6-3450	TC10	10
11											11
	General Business Credits										12
13	Credit for Investing in an Economic Impact Zone	1995							12-14-60	TC11; TC11R	13
14	Corporate Headquarters Credit	1995							12-6-3410	TC8	14
15	Credit for Infrastructure Construction	1995							12-6-3420	TC6	15
16	Credit Against Licensee Fee for Infrastructure	1996							12-20-105	TC6	16
17	Research and Development Credit	2000							12-6-3415	TC18	17
18	Port Volume Increase Credit	2005							12-6-3375	TC30	18
19	Credit for Child Care Programs	1995			105,366	\$14,268,31			12-6-3440	TC9	19
20	Minority Business Credit	1995			10	\$16,61	3 10	\$16,613	12-6-3350	TC2	20
21	Quality Improvement Program Credits	2005							12-6-3580	TC28	21
22	Fire Sprinkler System Credit	2007							12-6-3622	TC52	22
23											23
24	Industry Specific Credits										24
25	Motion Picture Project Credit	1998							12-6-3570(A)	TC25	25
26	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004							12-62-20; 12-62-50;		26
27									12-62-60		27
28	Motion Picture Production Facility Credit	1998							12-6-3570(B)	TC25	28
29	Commercial Production Credit	2004							12-6-3560	TC24	29
30	Milk Producer Credit	2005							12-6-3590	1334	R 30
31	Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3582	1333	R 31
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006							12-6-3589	TC37	32
33	Special Investment Tax Credit for Rubber & Plastics Manufacture	2012							12-14-80	TC11A	33
34											34
35	Property Rehabilitation Credits										35
36	Textile Revitalization Credits	2005							12-65-30	TC23	36
37	Retail Facility Revitalization Credits	2006							6-34-40	TC31	37
38	Credit for Rehabilitation of a Certified Historic Structure	2002							12-6-3535	TC21; TC22	
39	Abandoned Building Revitalization Credit	2013							12-67-140	TC55	
40											40
41	Land Conservation or Environmental Credits										41
42	Conservation Credit	2000							12-6-3515	TC19	
43	Credit for Water Impoundments and Water Controls	1995			78	\$130,15	4 78	\$130,154	12-6-3370	TC1; TC3	43
44	Habitat Management Credit	1999							12-6-3520		44
45	Brownfields Voluntary Cleanup Credit	2002							12-6-3550	TC20	
46	Recycling Facility Tax Credits	1995							12-6-3460	TC17	
47	Mercury Switch Disposal Credit	2006							12-6-3525	TC33	47

48											48
49	Energy Conservation and Alternative Energy Credits										49
50	Solar Energy Credit	2006							12-6-3587	TC38	50
51	Alternative Motor Vehicle Credit	2006							12-6-3377	TC35	51
52	Plug-in Hybrid Vehicle Credit	2006							12-6-3376	TC48	52
53	Ethanol or Biodiesel Production Credits	2006							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							12-6-3620	TC50	55
56	Credit for Renewable Fuels	2006							12-6-3610	TC41; TC41A	56
57	Credit for Energy Conservation and Renewable Energy	1995			78	\$67,008	78	\$67,008	12-6-3340	TC1	57
58	Credit for Manuf. of Renewable Energy Systems & Components	2010							12-6-3588		58
59											59
60	Investments/Contributions to Other Entities Incentives										60
61	Community Development Corporation Investment Credit	2000							12-6-3530	TC14	61
62	Venture Capital Investment	2004							11-45-30	TC26	62
63	Palmetto Seed Capital Credit	1995			0	\$0	0	\$0	12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006							12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	65
66	Angel Investor Credit	2013							11-44-40	TC56	66
67											67
68											68
69	Total Tax Incentives for Economic Development		0	\$0	105,541	\$16,889,757	105,541	\$16,889,757			69
70											70
71	Transfer: Gasoline Tax to Department of Commerce	1995						\$18,000,000			71
72	Transfer: Electric Power Tax to Department of Commerce	2005									72
73	Transfer: Admissions Tax to Department of Commerce	2004									73
74	Appropriation: "Closing Fund" for Department of Commerce										74
75	Appropriation: "Deal Closing Fund" for Department of Commer										75
76	Appropriation: Capital Access Program for Department of Com										76
77	Appropriation: Regional Economic Development Organizations										77
78	Appropriation: Alternative Fuel Incentives to Department of Re-	venue									78
79	Appropriation: Community Development Corporation Initiatives										79
80	Appropriation: Community Development Corporation Initiatives	S									80
81											81
82	Total Economic Incentives for Economic Development							\$34,889,757			82

Table A-19. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 1997-98 (Tax Year 1997) (Dollars)

1			Corporat	e Income Tax	Individua	I Income Tax	Tota	Income Tax			
		Year	Taxpayers		Taxpayers		Taxpayers	5	Primary	Income Tax	1
	Category / Item	Enacted	Filing Credits	Amount of Credits	Filing Credits	Amount of Cred	its Filing Credits	Amount of Credits	Code Section(s)	Form Number	Refundable
,											4
1	Job or Employee Credits and Incentives										1
2	Job Tax Credit	1995							12-6-3360	TC4	2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992			4	\$1,970,2	77 4	\$1,970,277	12-6-3360	DOI, Schedule 6	3
4	Small Business Job Tax Credit	2006							12-6-3362	TC4SA; TC4SB	4
5	Job Development Credits	1995							12-10-80; 12-10-81	1040TC	5
6	Job Retraining Credits	2001							12-10-95	1040TC	6
7	Tax Moratorium	2000							12-6-3367	TC34	7
8	Credit for Hiring Family Independence Recipient	1995							12-6-3470	TC12; TC12A	8
9	Apprenticeship Credit	2007							12-6-3477	TC45	9
10	Credit for Hiring Displaced Workers	1995							12-6-3450	TC10	10
11											11
	General Business Credits										12
13	Credit for Investing in an Economic Impact Zone	1995							12-14-60	TC11; TC11R	13
14	Corporate Headquarters Credit	1995							12-6-3410	TC8	14
15	Credit for Infrastructure Construction	1995							12-6-3420	TC6	15
16	Credit Against Licensee Fee for Infrastructure	1996							12-20-105	TC6	16
17	Research and Development Credit	2000							12-6-3415	TC18	17
18	Port Volume Increase Credit	2005							12-6-3375	TC30	18
19	Credit for Child Care Programs	1995			109,754	\$15,011,8			12-6-3440	TC9	19
20	Minority Business Credit	1995			12	\$25,3	1:	2 \$25,341	12-6-3350	TC2	20
21	Quality Improvement Program Credits	2005							12-6-3580	TC28	21
22	Fire Sprinkler System Credit	2007							12-6-3622	TC52	22
23											23
24	Industry Specific Credits										24
25	Motion Picture Project Credit	1998							12-6-3570(A)	TC25	25
26	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004							12-62-20; 12-62-50;		26
27									12-62-60		27
28	Motion Picture Production Facility Credit	1998							12-6-3570(B)	TC25	
29	Commercial Production Credit	2004							12-6-3560	TC24	29
30	Milk Producer Credit	2005							12-6-3590	1334	R 30
31	Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3582	1333	
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006							12-6-3589	TC37	32
33	Special Investment Tax Credit for Rubber & Plastics Manufacture	2012							12-14-80	TC11A	
34											34
35	Property Rehabilitation Credits										35
36	Textile Revitalization Credits	2005							12-65-30		
37	Retail Facility Revitalization Credits	2006							6-34-40	TC31	37
38	Credit for Rehabilitation of a Certified Historic Structure	2002							12-6-3535		
39	Abandoned Building Revitalization Credit	2013							12-67-140	TC55	
40											40
41	Land Conservation or Environmental Credits										41
42	Conservation Credit	2000							12-6-3515		
43	Credit for Water Impoundments and Water Controls	1995			96	\$134,	301 9	6 \$134,301	12-6-3370		
44	Habitat Management Credit	1999							12-6-3520		44
45	Brownfields Voluntary Cleanup Credit	2002							12-6-3550		
46	Recycling Facility Tax Credits	1995							12-6-3460		
47	Mercury Switch Disposal Credit	2006							12-6-3525	TC33	47

48 49	Energy Conservation and Alternative Energy Credits										48 49
50	Solar Energy Credit	2006							12-6-3587	TC38	50
51	Alternative Motor Vehicle Credit	2006							12-6-3377	TC35	51
52	Plug-in Hybrid Vehicle Credit	2006							12-6-3376	TC48	52
53	Ethanol or Biodiesel Production Credits	2006							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							12-6-3620	TC50	55
56	Credit for Renewable Fuels	2006							12-6-3610	TC41; TC41A	56
57	Credit for Energy Conservation and Renewable Energy	1995			77	\$73,482	77	\$73,482	12-6-3340	TC1	57
58	Credit for Manuf. of Renewable Energy Systems & Components	2010			• • •	ψ/0,10 <u>2</u>		4.0,102	12-6-3588		58
59	Orcal for Manus. of Noriowable Energy Systems a Semperiorite	2010									59
60	Investments/Contributions to Other Entities Incentives										60
61	Community Development Corporation Investment Credit	2000							12-6-3530	TC14	61
62	Venture Capital Investment	2004							11-45-30	TC26	62
63	Palmetto Seed Capital Credit	1995			0	\$0	0	\$0	12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006							12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	65
66	Angel Investor Credit	2013							11-44-40	TC56	66
67											67
68											68
69	Total Tax Incentives for Economic Development		0	\$0	109,943	\$17,215,256	109,943	\$17,215,256			69
70											70
71	Transfer: Gasoline Tax to Department of Commerce	1995						\$18,000,000			71
72	Transfer: Electric Power Tax to Department of Commerce	2005									72
73	Transfer: Admissions Tax to Department of Commerce	2004									73
74	Appropriation: "Closing Fund" for Department of Commerce										74
75	Appropriation: "Deal Closing Fund" for Department of Commer										75
76	Appropriation: Capital Access Program for Department of Com										76
77	Appropriation: Regional Economic Development Organizations										77
78	Appropriation: Alternative Fuel Incentives to Department of Rev										78
79	Appropriation: Community Development Corporation Initiatives										79
80	Appropriation: Community Development Corporation Initiatives	S									80
											81
81											
81 82	Total Economic Incentives for Economic Development							\$35,215,256			82

Table A-20. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 1996-97 (Tax Year 1996) (Dollars)

			Corporat	e Income Tax	Individua	I Income Tax	Total	ncome Tax	· · · · · · · · · · · · · · · · · · ·		
		Year	Taxpayers		Taxpayers		Taxpayers		Primary	Income Tax	- 1
	Category / Item	Enacted	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Code Section(s)	Form Number	Refundable
	lab as Faralassa Osadika and Inspetitora										
1	Job or Employee Credits and Incentives	4005							40.0000	===.	1
2	Job Tax Credit	1995				0010.000		****	12-6-3360	TC4	_
3	Job Tax Credit (Against Insurance Premium Taxes)	1992			3	\$613,200	3	\$613,200		DOI, Schedule 6	
4	Small Business Job Tax Credit	2006							12-6-3362	TC4SA; TC4SB	
5	Job Development Credits	1995							12-10-80; 12-10-81	1040TC	5
6	Job Retraining Credits	2001							12-10-95	1040TC	6
7	Tax Moratorium	2000							12-6-3367	TC34	7
8	Credit for Hiring Family Independence Recipient	1995							12-6-3470	TC12; TC12A	
9	Apprenticeship Credit	2007							12-6-3477	TC45	
10	Credit for Hiring Displaced Workers	1995							12-6-3450	TC10	
11	Consest Business Condito										11
12	General Business Credits	4005									12
13	Credit for Investing in an Economic Impact Zone	1995							12-14-60	TC11; TC11R	
14	Corporate Headquarters Credit	1995							12-6-3410	TC8	
15	Credit for Infrastructure Construction	1995							12-6-3420	TC6	
16	Credit Against Licensee Fee for Infrastructure	1996							12-20-105	TC6	
17	Research and Development Credit	2000							12-6-3415	TC18	
18	Port Volume Increase Credit	2005			100 501				12-6-3375	TC30	
19	Credit for Child Care Programs	1995			108,501	\$14,625,773		\$14,625,773	12-6-3440	TC9	
20	Minority Business Credit	1995			9	\$34,471	9	\$34,471	12-6-3350	TC2	
21	Quality Improvement Program Credits	2005							12-6-3580	TC28	
22	Fire Sprinkler System Credit	2007							12-6-3622	TC52	
23	Industry Consider Condito										23
24	Industry Specific Credits										24
25	Motion Picture Project Credit	1998							12-6-3570(A)	TC25	
26	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004							12-62-20; 12-62-50;		26
27	Madies Dieture Desduction Facility Conditi	4000							12-62-60		27
28	Motion Picture Production Facility Credit	1998							12-6-3570(B)	TC25	
29	Commercial Production Credit	2004							12-6-3560	TC24	
30	Milk Producer Credit	2005							12-6-3590	1334	
31	Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3582	1333	
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006							12-6-3589	TC37	
33 34	Special Investment Tax Credit for Rubber & Plastics Manufacturer	2012							12-14-80	TC11A	
35	Property Rehabilitation Credits										34
36	Textile Revitalization Credits	2005							40.05.00		35
37	Retail Facility Revitalization Credits	2005							12-65-30	TC23	
38	Credit for Rehabilitation of a Certified Historic Structure	2006							6-34-40	TC31	
39	Abandoned Building Revitalization Credit	2002							12-6-3535	TC21; TC22	
40	Abandoned Building Revitalization Credit	2013							12-67-140	TC55	
41	Land Conservation or Environmental Credits										40
42	Conservation Credit	2000							40.0.0545	TO 10	41
42		1995			96	0444.000		6444 005	12-6-3515	TC19	
	Credit for Water Impoundments and Water Controls				96	\$144,285	96	\$144,285	12-6-3370	TC1; TC3	
44 45	Habitat Management Credit Brownfields Voluntary Cleanup Credit	1999 2002							12-6-3520	T000	44
46	- '								12-6-3550	TC20	
46	Recycling Facility Tax Credits Mercury Switch Disposal Credit	1995							12-6-3460	TC17	
41	Microally Switch Disposal Credit	2006							12-6-3525	TC33	47

48 49 50 51 52 53	Energy Conservation and Alternative Energy Credits Solar Energy Credit Alternative Motor Vehicle Credit Plug-in Hybrid Vehicle Credit Ethanol or Biodiesel Production Credits	2006 2006 2006 2006							12-6-3587 12-6-3377 12-6-3376 12-6-3600	TC38 TC35 TC48 TC40; TC40A	48 49 50 51 52 53
54 55	Ethanol or Biodiesel Research and Development Credit Biomass Resources Credit	2007 2006							12-6-3631 12-6-3620	TC49 TC50	54 55
56	Credit for Renewable Fuels	2006							12-6-3620	TC41; TC41A	55 56
57	Credit for Energy Conservation and Renewable Energy	1995			69	\$65,903	69	\$65,903	12-6-3340	TC1	57
58	Credit for Manuf. of Renewable Energy Systems & Components	2010							12-6-3588		58
59 60	Investments/Contributions to Other Entities Incentives										59 60
61	Community Development Corporation Investment Credit	2000							12-6-3530	TC14	61
62	Venture Capital Investment	2004							11-45-30	TC26	62
63	Palmetto Seed Capital Credit	1995			0	\$0	0	\$0	12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006							12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	65
66	Angel Investor Credit	2013							11-44-40	TC56	66
67											67
68 69	Total Tax Incentives for Economic Development		0	**	400 670	¢45 402 C20	400.070	£45 400 COO			68
70	Total Tax incentives for Economic Development		U	\$0	108,678	\$15,483,632	108,678	\$15,483,632			69 70
71	Transfer: Gasoline Tax to Department of Commerce	1995						\$18,000,000			70
72	Transfer: Electric Power Tax to Department of Commerce	2005						· · · · · · · · · · · · · · · · · · ·			72
73	Transfer: Admissions Tax to Department of Commerce	2004									73
74	Appropriation: "Closing Fund" for Department of Commerce										74
75	Appropriation: "Deal Closing Fund" for Department of Commer	ce									75
76	Appropriation: Capital Access Program for Department of Com	merce									76
77	Appropriation: Regional Economic Development Organizations										77
78	Appropriation: Alternative Fuel Incentives to Department of Rev										78
79	Appropriation: Community Development Corporation Initiatives										79
80	Appropriation: Community Development Corporation Initiatives	•									80
81											81
82	Total Economic Incentives for Economic Development							\$33,483,632			82

Table A-21. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 1995-96 (Tax Year 1995) (Dollars)

			Corporat	e Income Tax	Individua	I Income Tax	Total I	ncome Tax			
		Year	Taxpayers		Taxpayers		Taxpayers		Primary	Income Tax	
	Category / Item	Enacted	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Code Section(s)	Form Number	Refundable
1	Job or Employee Credits and Incentives										1
2	Job Tax Credit	1995							12-6-3360	TC4	2
3	Job Tax Credit (Against Insurance Premium Taxes)	1992			2	\$508,500	2	\$508,500	12-6-3360	DOI, Schedule 6	3
4	Small Business Job Tax Credit	2006							12-6-3362	TC4SA; TC4SB	4
5	Job Development Credits	1995							12-10-80; 12-10-81	1040TC	5
6	Job Retraining Credits	2001							12-10-95	1040TC	6
7	Tax Moratorium	2000							12-6-3367	TC34	7
8	Credit for Hiring Family Independence Recipient	1995							12-6-3470	TC12; TC12A	8
9	Apprenticeship Credit	2007							12-6-3477	TC45	9
10	Credit for Hiring Displaced Workers	1995							12-6-3450	TC10	10
11											11
12	General Business Credits										12
13	Credit for Investing in an Economic Impact Zone	1995							12-14-60	TC11; TC11R	13
14	Corporate Headquarters Credit	1995							12-6-3410	TC8	14
15	Credit for Infrastructure Construction	1995							12-6-3420	TC6	15
16	Credit Against Licensee Fee for Infrastructure	1996							12-20-105	TC6	16
17	Research and Development Credit	2000							12-6-3415	TC18	17
18	Port Volume Increase Credit	2005							12-6-3375	TC30	18
19	Credit for Child Care Programs	1995			107,806	\$14,180,069	107,806	\$14,180,069	12-6-3440	TC9	19
20	Minority Business Credit	1995			11	\$26,630	11	\$26,630	12-6-3350	TC2	20
21	Quality Improvement Program Credits	2005							12-6-3580	TC28	21
22	Fire Sprinkler System Credit	2007							12-6-3622	TC52	22
23	Industry Consider Condite										23
24	Industry Specific Credits	4000									24
25	Motion Picture Project Credit	1998							12-6-3570(A)	TC25	25
26	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004							12-62-20; 12-62-50;		26
27	Motion Distruct Braduction Facility Condit	1000							12-62-60	T005	27
28 29	Motion Picture Production Facility Credit Commercial Production Credit	1998 2004							12-6-3570(B)	TC25	28
30	Milk Producer Credit	2004							12-6-3560	TC24	29
31	Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3590 12-6-3582	1334 1333	R 30 R 31
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2005							12-6-3589	TC37	32
33	Special Investment Tax Credit for Rubber & Plastics Manufacture								12-14-80	TC11A	33
34	Opecial investment rax credit for reader & Flastics Manufacture	2012							12-14-00	ICHA	34
35	Property Rehabilitation Credits										35
36	Textile Revitalization Credits	2005							12-65-30	TC23	36
37	Retail Facility Revitalization Credits	2006							6-34-40	TC31	37
38	Credit for Rehabilitation of a Certified Historic Structure	2002							12-6-3535	TC21; TC22	38
39	Abandoned Building Revitalization Credit	2013							12-67-140	TC55	39
40	raditation ballating revitalization bloam	2010							12-07-140	1000	40
41	Land Conservation or Environmental Credits										41
42	Conservation Credit	2000							12-6-3515	TC19	42
43	Credit for Water Impoundments and Water Controls	1995			86	\$122,368	86	\$122,368	12-6-3370	TC1; TC3	43
44	Habitat Management Credit	1999				Ţ. <u></u> ,000	00	Ţ. <u></u> ,000	12-6-3520	101,100	44
45	Brownfields Voluntary Cleanup Credit	2002							12-6-3550	TC20	45
46	Recycling Facility Tax Credits	1995							12-6-3460	TC17	46
47	Mercury Switch Disposal Credit	2006							12-6-3525	TC33	47

48 49 50 51 52 53 54 55 56 57 58 59	Energy Conservation and Alternative Energy Credits Solar Energy Credit Alternative Motor Vehicle Credit Plug-in Hybrid Vehicle Credit Ethanol or Biodiesel Production Credits Ethanol or Biodiesel Research and Development Credit Biomass Resources Credit Credit for Renewable Fuels Credit for Energy Conservation and Renewable Energy Credit for Manuf. of Renewable Energy Systems & Components	2006 2006 2006 2006 2007 2006 2006 1995 2010			88	\$75,498	88	\$75,498	12-6-3587 12-6-3377 12-6-3376 12-6-3600 12-6-3631 12-6-3620 12-6-3610 12-6-3340 12-6-3588	TC38 TC35 TC48 TC40; TC40A TC49 TC50 TC41; TC41A	48 49 50 51 52 53 54 55 56 57 58
60	Investments/Contributions to Other Entities Incentives										60
61	Community Development Corporation Investment Credit	2000							12-6-3530	TC14	61
62	Venture Capital Investment	2004							11-45-30	TC26	62
63	Palmetto Seed Capital Credit	1995			2	\$2,560	2	\$2,560	12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006							12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	65
66	Angel Investor Credit	2013							11-44-40	TC56	66
67											67
68											68
69	Total Tax Incentives for Economic Development		0	\$0	107,995	\$14,915,625	107,995	\$14,915,625			69
70											70
71	Transfer: Gasoline Tax to Department of Commerce	1995						\$18,000,000			71
72	Transfer: Electric Power Tax to Department of Commerce	2005									72
73	Transfer: Admissions Tax to Department of Commerce	2004									73
74	Appropriation: "Closing Fund" for Department of Commerce										74
75	Appropriation: "Deal Closing Fund" for Department of Commer										75
76	Appropriation: Capital Access Program for Department of Com										76
77	Appropriation: Regional Economic Development Organizations										77
78	Appropriation: Alternative Fuel Incentives to Department of Rev										78
79	Appropriation: Community Development Corporation Initiatives										79
80	Appropriation: Community Development Corporation Initiatives	i									80
81								****			81
82	Total Economic Incentives for Economic Development							\$32,915,625			82

Table A-22. Tax Incentives for Economic Development in South Carolina Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations Fiscal Year 1994-95 (Tax Year 1994) (Dollars)

			Corporat	e Income Tax	Individua	I Income Tax	Total	Income Tax			
		Year			Taxpayers		Taxpayers		Primary	Income Tax	- 1
	Category / Item			Amount of Credits		Amount of Credi		Amount of Credits	Code Section(s)	Form Number	Refundable
	The second secon										1
1	Job or Employee Credits and Incentives	1995							12-6-3360	TC4	2
2	Job Tax Credit	1995			2	\$162,30	0 2	\$162,300	12-6-3360	DOI, Schedule 6	3
3	Job Tax Credit (Against Insurance Premium Taxes)	2006			2	\$102,30	2	Ψ102,300	12-6-3362	TC4SA; TC4SB	4
4	Small Business Job Tax Credit	1995							12-10-80; 12-10-81	1040TC	5
5	Job Development Credits	2001							12-10-95	1040TC	6
6 7	Job Retraining Credits	2000							12-6-3367	TC34	7
8	Tax Moratorium Credit for Hiring Family Independence Recipient	1995							12-6-3470	TC12: TC12A	8
9	Apprenticeship Credit	2007							12-6-3477	TC45	9
10	Credit for Hiring Displaced Workers	1995							12-6-3450	TC10	10
11	Credit for Hiring Displaced Workers	1333									11
12	General Business Credits										12
13	Credit for Investing in an Economic Impact Zone	1995							12-14-60	TC11; TC11R	13
14	Corporate Headquarters Credit	1995							12-6-3410	TC8	14
15	Credit for Infrastructure Construction	1995							12-6-3420	TC6	15
16	Credit Against Licensee Fee for Infrastructure	1996							12-20-105	TC6	16
17	Research and Development Credit	2000							12-6-3415	TC18	17
18	Port Volume Increase Credit	2005							12-6-3375	TC30	
19	Credit for Child Care Programs	1995			107,377	\$13,853,50			12-6-3440	TC9	
20	Minority Business Credit	1995			6	\$20,83	21 6	\$20,821	12-6-3350	TC2	
21	Quality Improvement Program Credits	2005							12-6-3580	TC28	
22	Fire Sprinkler System Credit	2007							12-6-3622	TC52	
23											23
24	Industry Specific Credits								40.0000000	T005	24
25	Motion Picture Project Credit	1998							12-6-3570(A)	TC25	
26	Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004							12-62-20; 12-62-50;		26
27									12-62-60	T005	27 28
28	Motion Picture Production Facility Credit	1998							12-6-3570(B)	TC25	
29	Commercial Production Credit	2004							12-6-3560	TC24	
30	Milk Producer Credit	2005							12-6-3590	1334	
31	Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3582 12-6-3589	1333 TC37	
32	Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006							12-0-3589	TC37	
33	Special Investment Tax Credit for Rubber & Plastics Manufacture	2012							12-14-00	ICHA	34
34											35
35	Property Rehabilitation Credits	0005							12-65-30	TC23	
36	Textile Revitalization Credits	2005							6-34-40	TC31	
37	Retail Facility Revitalization Credits	2006 2002							12-6-3535		
38	Credit for Rehabilitation of a Certified Historic Structure								12-67-140	,	
39	Abandoned Building Revitalization Credit	2013)						12-07-140	1000	40
40	Land Caracanation on Environmental Credita										41
41	Land Conservation or Environmental Credits	2000							12-6-3515	TC19	
42	Conservation Credit	1995			87	\$122,9	60 87	7 \$122,960	12-6-3370		
43	Credit for Water Impoundments and Water Controls	1995			07	φ122,3	00 07	Ψ122,300	12-6-3520	101, 100	44
44	Habitat Management Credit	2002							12-6-3550	TC20	
45 46	Brownfields Voluntary Cleanup Credit	1995							12-6-3460		
46	Recycling Facility Tax Credits Mercury Switch Disposal Credit	2006							12-6-3525		
4/	iviciouly owiton disposal oreult	2000	,						5 0020		

48 49	Energy Conservation and Alternative Energy Credits										48 49
50	Solar Energy Credit	2006							12-6-3587	TC38	50
51	Alternative Motor Vehicle Credit	2006							12-6-3377	TC35	51
52	Plug-in Hybrid Vehicle Credit	2006							12-6-3376	TC48	52
53	Ethanol or Biodiesel Production Credits	2006							12-6-3600	TC40; TC40A	53
54	Ethanol or Biodiesel Research and Development Credit	2007							12-6-3631	TC49	54 54
55	Biomass Resources Credit	2006							12-6-3620	TC50	55
56	Credit for Renewable Fuels	2006							12-6-3610	TC41; TC41A	56
57	Credit for Energy Conservation and Renewable Energy	1995			87	\$103,031	87	\$103,031	12-6-3340	TC1	57
58	Credit for Manuf. of Renewable Energy Systems & Components	2010			0,	ψ100,001	07	Ψ100,001	12-6-3588	101	58
59									12-0-0000		59
60	Investments/Contributions to Other Entities Incentives										60
61	Community Development Corporation Investment Credit	2000							12-6-3530	TC14	61
62	Venture Capital Investment	2004							11-45-30	TC26	62
63	Palmetto Seed Capital Credit	1995			1	\$9	1	\$9	12-6-3430	TC7	63
64	Industry Partnership Fund Tax Credit	2006				*-		**	12-6-3585	TC36	64
65	Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	65
66	Angel Investor Credit	2013							11-44-40	TC56	66
67											67
68											68
69	Total Tax Incentives for Economic Development		0	\$0	107,560	\$14,262,687	107,560	\$14,262,687			69
70											70
71	Transfer: Gasoline Tax to Department of Commerce	1995						\$18,000,000			71
72	Transfer: Electric Power Tax to Department of Commerce	2005									72
73	Transfer: Admissions Tax to Department of Commerce	2004									73
74	Appropriation: "Closing Fund" for Department of Commerce										74
75	Appropriation: "Deal Closing Fund" for Department of Comme										75
76	Appropriation: Capital Access Program for Department of Com										76
77	Appropriation: Regional Economic Development Organizations										77
78	Appropriation: Alternative Fuel Incentives to Department of Re										78
79	Appropriation: Community Development Corporation Initiative										79
80	Appropriation: Community Development Corporation Initiative	s									80
81											81
82	Total Economic Incentives for Economic Development							\$32,262,687			82