Fines and Fees Report - FY 21

AUTHORIZATION

SC Code §12-36-2630(3)

SC Code §12-56-60(B)

SC Code §44-56-430(3)

SC Code §44-56-480(E)

SC Code §30-4-30(B)

SC Code §48-30-50

SC Code §12-4-580(B)

SC Code §12-6-5060(A)(C)

SC Code §4-37-30, and others administration of the tax

SC Code §12-10-105

SC Code §34-11-70(a)

SC Code §58-3-100

SC Code §58-4-60(B) SC Code §12-10-95(I)

SC Code §12-10-100(B)

SC Code §12-4-390(A)

SC Code §12-4-388(C)(D)

SC Code §12-4-388(A)(B)

SC Code §4-10-940(E)

SC Code §44-56-470 (D)

Pursuant to Proviso 117.71 of the FY22 Appropriations Bill

NAME

Dry Cleaning Facility Surcharge/Restoration Trust Fund

Governmental Enterprise Accounts Receivable (GEAR)

Local Option Sales Tax, School District Sales Tax, Capital project SC Code §4-10-90 (A)(B)

Accommodations Tax

Debt Set-Off

FOIA Fee

Forest Products

JDC Annual Fee(s)

NSF Fees

Individual Income Tax Check-off

Sales Tax, Transportation Sales Tax

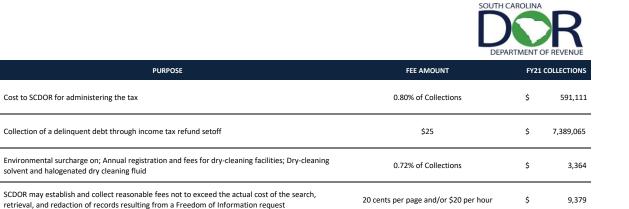
Revitalization Zone/Enterprise Zone Fee

Public Utility Assessment

SCDOR Cost Recovery

Taxpayer Education

Tourism Development Fee



0.72% of Collections

Reasonable fee negotiated between

the governmental entity and the Department.

0.72% of Collections

\$1,000 for qualifying businesses

exceeding \$10,000 in credits Local Option: One half of one percent of the fund

or \$750,000, whichever is greater

All Others: 0.80% of Collections

\$30

0.72% of Collections

Initially \$500. Annually \$250.

\$60 - Certificate of Compliance

\$35 - Infrastructure Credit Eligibility

\$45 - Installment Agreement Fee

Cost of Materials

0.80% of Collections

	Note:	All fees are	retained b	y the De	partment	for administrative cost.
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PURPOSE

Collection of primary forest assessments by SCDOR; information and assistance to be provided

Annual fee remitted by qualifying businesses to be used to reimburse SCDOR for costs incurred in

SCDOR to administer and collect local sales and use tax and retain costs associated with the

SCDOR assessment for expenses of Public Service Commission & Office of Regulatory Staff

SCDOR may collect fees to recover the costs of the production, purchase, handling and mailing of

SCDOR may charge participants in taxpayer education workshops a fee to cover direct costs

Economic Development Coordinating Council expenses shared with SCDOR to meet

Cost to SCDOR for administering the tax

solvent and halogenated dry cleaning fluid

SCDOR contract fee to collect outstanding liabilities

auditing reports required per Section 12-10-80(A)

Fee for insufficient funds, checks or money orders

administrative, data collection and reporting costs

documents, publications, records and data sets

Cost to SCDOR for administering the tax

Voluntary contributions to funds/charities may be designated on IIT return

by State Forester

Collection of a delinquent debt through income tax refund setoff

TOTAL \$ 26,153,484

\$

\$

\$

\$

\$

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\$

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6,165

4,822

237,457

10,569,993

327.475

101,636

127.250

1,268,258

264,558

5,252,950