

Legislative Oversight Committee

South Carolina House of Representatives

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Extension Request Guidelines

Restructuring & Seven-Year Plan Report

March 11, 2015

EXTENSION REQUEST GUIDELINES

Background

Section 1-30-10(G) requires agencies to submit an Annual Restructuring Report and Seven-Year Plan. Legislative Oversight Standard Practices 4.1 and 6.1 state the Legislative Oversight Committee (“Committee”) shall provide agencies with a uniform format for submitting their Annual Restructuring Report and Seven-Year Plan to the House.

The Committee provided agencies the uniform format for these reports. The correspondence with the Report Guidelines, and the actual Report Guidelines, stated the deadline for agencies to submit their completed reports.

The Committee has received a request from the agency for an extension in which to provide the agency’s completed report. Pursuant to the Committee’s Standard Practice 1.2 and Committee Rule 7.1, the following procedures apply to these types of Requests for Extension:

4.1.1 The Chairman may, for reasons he determines as good cause, provide an agency an extension to submit its Annual Restructuring Report.

4.1.2 Before the Chairman will consider a request from an agency for an extension, the agency must fully complete a Committee Extension Request form, as approved by the Committee Chairman, and provide it to the Chairman for consideration.

4.1.3 Until the agency receives a response, it should continue to complete the report to the best of its ability as if it is due on the original deadline.

6.1.1 The Chairman may, for reasons he determines as good cause, provide an agency an extension to submit its Seven-Year Plan.

6.1.2 Before the Chairman will consider a request from an agency for an extension, the agency must fully complete a Committee Extension Request form, as approved by the Committee Chairman, and provide it to the Chairman for consideration.

6.1.3 Until the agency receives a response, it should continue to complete the report to the best of its ability as if it is due on the original deadline.

Submission Process

Please complete the Extension Request Form included on the following pages. All forms should be submitted electronically to the House Legislative Oversight Committee (HCommLegOv@schouse.gov) in both the original format (Word) and saved as a PDF for online reporting. The signed copy of the complete Extension Request Form should be mailed to: House Legislative Oversight Committee, Post Office Box 11867, Columbia, South Carolina 29211. Please direct any questions about this process to Jennifer Dobson (jenniferdobson@schouse.gov) or Charles Appleby (charlesappleby@schouse.gov).

Note the Extension Request Forms will be published online.

EXTENSION REQUEST FORM

RESTRUCTURING & SEVEN-YEAR PLAN REPORT

Department of Revenue

I. Extension Requested

1. List the Sections for which the Agency is Requesting an Extension:	<i>Entire Report</i>
2. State the date the agency originally received the report guidelines:	<i>March 2, 2015</i>
3. State the date the agency submitted this request for an extension:	<i>March 27, 2015</i>
4. State the original deadline for the report:	<i>March 31, 2015</i>
5. State the number of additional days the agency is requesting:	<i>14</i>
6. State the new deadline if the additional days are granted:	<i>April 14, 2015</i>

II. History of Extensions

1. List the years in which the agency previously requested an extension, putting the years the extension was granted in bold:	<i>NA</i>
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EXTENSION REQUEST FORM

RESTRUCTURING & SEVEN-YEAR PLAN REPORT

III. Organizational Knowledge

Please attach an agency organization structure. Below, and if needed attach additional pages, list all individuals considered upper management at the agency with the section(s) of the agency they oversee and their date of hire.

Position	Section of Agency	Date of Hire	Name
Agency Director	Administration	July 2014	Rick Reames III
Deputy Director	Field Operations		Mont Alexander
Deputy Director	Government and Communications		Meredith Cleland
General Counsel	General Counsel		Joe S. Dusenbury, Jr.
General Counsel	General Counsel		Milton Kimpson
Deputy Director	Taxpayer and Business Services		Sherrie McTeer
Internal Auditor	Internal Audit		Kim Tudor

IV. Good Cause

Please state below good cause as to why the Committee should grant the extension requested by the agency. Please limit the response to two (2) pages.

The South Carolina Department of Revenue is committed to providing the information required by the Restructuring and Seven-Year Plan report. In order to provide the most comprehensive information possible, the Department respectfully requests a fourteen day extension.

EXTENSION REQUEST FORM

RESTRUCTURING & SEVEN-YEAR PLAN REPORT

V. Verification

I have reviewed and approved the information provided in this Extension Request Form. The information contained in this form is complete and accurate to the extent of my knowledge.

Current Agency Director
(Sign/Date):

(Type/Print Name):

Rick Reames III

VI. Committee Response

Leave this Section blank. The Chairman will complete this Section after fully considering the agency's request.

Sections for which an Extension is Granted:	Entire Report
Number of Additional Days Granted:	14 days
New Deadline for Agency Response:	April 14, 2015

RESTRUCTURING & SEVEN-YEAR PLAN

South Carolina Department of Revenue

Date of Submission: *April 14, 2015*

Please provide the following for this year's Restructuring and Seven-Year Plan Report.

	Name	Date of Hire	Email
Agency Director	Rick Reames	July 2014	ReamesR@sctax.org
Previous Agency Director	William M. Blume	2013	NA

	Name	Phone	Email
Primary Contact:	Virginia Wetzel	803-898-5281	wetzely@sctax.org
Secondary Contact:	Ashley Thomas	803-898-5773	thomasa@sctax.org

Is the agency vested with revenue bonding authority? (re: Section 2-2-60(E))	No
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I have reviewed and approved the enclosed 2015 Restructuring and Seven-Year Plan Report, which are complete and accurate to the extent of my knowledge.

Current Agency Director
(Sign/Date):

(Type/Print Name):

Rick Reames

If applicable, Board/Commission Chair
(Sign/Date):

(Type/Print Name):

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I. Executive Summary

A. Historic Perspective

Agency Submitting Report	Year	Description of Restructuring that Occurred	Description of Major Change in Agency's Purpose or Mission
Department of Revenue (SCDOR, Agency, Department)	July 2014 - Current	Rick Reames III, Director	The mission remains unchanged from the previous year.
Department of Revenue	2013 - 2014	William M. Blume, Jr., Director	The mission of the SCDOR is to administer the revenue and regulatory laws of this state in a manner deserving the highest degree of public confidence in our integrity, effectiveness and fairness. The Department will administer these duties with a focus on information security and the protection of taxpayer information
Department of Revenue	2011 - 2013	James F. Etter, Director	The mission remained unchanged from the previous year.
Department of Revenue	2006 - 2010	Ray N. Stevens, Director	The mission of the South Carolina Department of Revenue is to administer the revenue and regulatory laws of this state in a manner deserving the highest degree of public confidence in our integrity, effectiveness and fairness.

I. Executive Summary

B. Purpose, Mission and Vision

Agency Submitting Report	Date Agency created	Purpose	Mission	Vision	Legal Standards Cross References
Department of Revenue	2013	The South Carolina Department of Revenue is created to administer and enforce the revenue laws of this State; administer the licensing laws and regulations relating to alcoholic liquors, beer, and wine and assess penalties for violations thereof; and other laws specifically assigned to it. (1996 Act No. 459, Section 8)	The mission of the SCDOR is to administer the revenue and regulatory laws of this state in a manner deserving the highest degree of public confidence in our integrity, effectiveness and fairness. The Department will administer these duties with a focus on information security and the protection of taxpayer information. * Security was added to the mission statement.	SCDOR strives to be an innovative and trustworthy service partner for all stakeholders. To accomplish this, DOR must understand and anticipate market needs and services; consistently provide timely, streamlined communication to stakeholders; ensure functional security that balances enterprise risk management with quality, timely service; build and maintain meaningful, ongoing dialog with key stakeholders to provide benchmark service for the state; and recruit, train, retain and reward employees who make a positive difference.	All Legal Standards
Department of Revenue	1996	The South Carolina Department of Revenue and Taxation was created to administer and enforce the revenue laws of this State; administer the licensing laws and regulations relating to alcoholic liquors, beer, and wine and assess penalties for violations thereof; and other laws specifically assigned to it. (1993 Act No. 181, Section 102)	The mission of the SCDOR is to administer and enforce the revenue laws of this state in a manner warranting the highest degree of public confidence in our integrity, effectiveness and fairness. * Administration of the taxes and registration of motor vehicles was no longer under the Department's mission.	To accomplish the mission the SCDOR will administer revenue laws in a fair and impartial manner; collect the correct amount of revenue due to the state; advise and recommend improvements to the laws it administers; provide a professionally trained staff of employees and continually improve the quality of its services and products.	All Legal Standards
Department of Revenue	1993	The South Carolina Department of Revenue and Taxation was created to administer and enforce the revenue laws of this State; license, title and register motor vehicles including the drivers licensing of motor vehicle operators; administer the collection of license and registration fees; administer the licensing laws and regulations relating to alcoholic liquors, beer, and wine and assess penalties for violations thereof; and other laws specifically assigned to it. (1991 Act No. 50, Section 2)	The mission of the SCDOR is to administer and enforce the revenue laws of this state, including all taxes, registration of motor vehicles, licensing of vehicle operators, and regulation of alcoholic beverages in a manner warranting the highest degree of public confidence in our integrity, effectiveness and fairness.	To accomplish the mission the SCDOR will administer revenue laws in a fair and impartial manner; collect the correct amount of revenue due to the state; advise and recommend improvements to the laws it administers; provide a professionally trained staff of employees and continually improve the quality of its services and products.	All Legal Standards

I. Executive Summary

C. Key Performance Measure Results

Fiscal Year 2014 Performance Measure Results

Performance Measure #1 - Total Revenue Collections

Performance Measure #2 - Percentage of Taxes Filed Electronically

Performance Measure #3 - Number of New Registrants

Performance Measure #4 - Use Tax Collections Reported on Individual Income Tax Returns

Performance Measure #5 - Taxpayer Satisfaction Rates

Performance Measure #6 - Compliance through Litigation

Performance Measure #7 - Build and Retain a Productive Workforce

II. Organizational Profile
1. Key Deliverables

Agency Submitting Report	Item #	Deliverable (i.e. product or service)	Three Most Significant (#1, #2, #3)	Primary Method of Delivery	What can be done to reduce the general public and/or other agencies initial need for this deliverable? (i.e. preventive measures before the citizen or agency needs to come to the agency)	What can be done to reduce the general public and/or other agencies need to return for this deliverable? (i.e. preventive measures to ensure they do not need to come back to the agency for this service or product after already receiving it once)	If deliverable is identified as one of the three most significant, what would allow the agency to focus on it more?	Major Program Areas Cross Reference
Department of Revenue	1	Administration and oversight of South Carolina taxes	1	Taxes are administered through the collection of tax returns submitted to the Department.		The collection of taxes in the state of South Carolina is mandated by law requiring applicable taxpayers to submit taxes due to the state. Therefore, this deliverable is recurring and a necessity.		II.A. II.B.
		State Individual Income Tax State Sales, Use and Excise Taxes State Corporate Income Tax Debt Setoff Collection Program Local Option Sales and Use Taxes State Accommodation Tax Provides oversight to all Property tax assessments State Tobacco tax State Aircraft tax State Bank Tax State Bingo Tax State Coin-Operated Devise Tax State Controlled Substance Tax State Deed Recording Fee State Electric Power Tax State Forest Renewal and Product Assessment Tax State Indigent Health Care Hospital Tax State Low-level Radioactive Waste Tax State Savings and Loan Tax State Solid Waste Excise Tax						
Department of Revenue	2	Administration of license fees and associated taxes	2	License applications and fees are submitted by taxpayers to the Department.		The administration of licenses in the state of South Carolina is mandated by law requiring applicable taxpayers to conform to the application and fees required. Therefore, this deliverable is recurring and a necessity.		II.A. II.B.
		State Corporate License Fee State Admissions Tax License State Alcoholic Liquors License Tax and Beer and Wine License Tax State Dry Cleaning Facility Registration Fees and Surcharges State Motor Fuel User Fee State Retail License Fee						
Department of Revenue	3	Provides taxpayer education and information resources	3	Taxpayer education courses are offered through classroom presentation on and off the Department's campus and through webinars. Advisory, policy, and resource information is provided on the Department's website.	This deliverable is critical to the Department's mission. Through education and awareness the Department is able to maximize voluntary compliance across all tax types.	The Department hopes to expand their channels of communication to our customers to ensure ease and accuracy of the collection process.		II.A. II.B. II.C.
		Produce print and web content including brochures, reports, tax guides and tax manuals. Provide documentation to the public of Advisory Opinions, Policy Manuals, SC Resources and SC Codes and Regulations Offer taxpayer education workshops and tutorials						

II. Organizational Profile

2. Key Customers

Agency Submitting Report	Item #	Customer Segments	Requirements/Expectations	Deliverables Cross References
SC Department of Revenue	1	Individual Taxpayers	The individual taxpayers of this state rely on the Department of Revenue to administer taxes and licensing fees. Specifically, the most important related to individual taxpayers include individual income, estate, fiduciary, property and use taxes.	1, 2, 3
SC Department of Revenue	2	Business Taxpayers	Business taxpayers rely on the Department of Revenue to administer business related taxes and licensing fees. Specifically, the most important include alcohol beverage licensing (ABL), accommodations, bingo, corporate, motor fuel, partnership, property, registration, sales and use, withholding and other miscellaneous taxes and fees.	1, 2, 3
SC Department of Revenue	3	Tax Professionals	The tax professionals of this state rely on the Department of Revenue to provide educational tax publications. Nexus filing requirements, access to SC Business One Stop, methods of collection and compliance and the department's ruling on various laws and policies.	1, 2, 3
SC Department of Revenue	4	Local Governments	Local Governments of this state rely on the Department of Revenue to administer and share data necessary to impose various local taxes including but not limited to Personal Property Taxes, Local Option Sales Taxes, Accommodations Tax and Admissions Tax	1, 2, 3

II. Organizational Profile

3. Key Stakeholders

Agency Submitting Report	Item #	Stakeholder Group	Requirements/Expectations	Deliverables Cross References
SC Department of Revenue	1	Individual Taxpayers	Individual and Business taxpayers rely on the Department of Revenue to fairly administer the tax laws of this state in order to maintain and regulate a sound tax burden and to fund a large percentage of the state's budget.	1 2 3
SC Department of Revenue	2	Business Taxpayers	Individual and Business taxpayers rely on the Department of Revenue to fairly administer the tax laws of this state in order to maintain and regulate a sound tax burden and to fund a large percentage of the state's budget.	1 2 3
SC Department of Revenue	3	Tax Professionals	The tax professionals of this state rely on the Department of Revenue to provide educational tax publications. Nexus filing requirements, access to SC Business One Stop, methods of collection and compliance and the department's ruling on various laws and policies.	1 2 3
SC Department of Revenue	4	State and Local Governments	Local Governments of this state rely on the Department of Revenue to administer and share data necessary to impose various local taxes.	1 2 3
SC Department of Revenue	5	Policy Makers and Government Leaders	Policy Makers and Government Leaders depend on the Department to administer the revenue and regulatory laws of this state in a manner deserving the highest degree of public confidence in our integrity, effectiveness and fairness.	1 2 3

II. Organizational Profile

4. Key Partner Agencies

Agency Submitting Report	Agency w/ Impact on Mission Success	Partnership Arrangement Established	Performance Measures Routinely Reviewed Together	Major Program Areas Cross Reference
SC Department of Revenue (SCDOR)	Comptroller General (CG)	Through the administration, collection and enforcement of taxes and fees, the SCDOR conducts daily financial transactions with the CG's office.	General Fund Tax Revenue Collections; Daily approval of financial transactions by the CG.	II.A.
SCDOR	Consumer Affairs	SCDOR, Consumer Affairs, Secretary of State, Department of Health and Environment Control (DHEC) and the Department of Commerce are founding partner agencies of the South Carolina Business One Stop (SCBOS). Through the SCBOS website portal, Consumer Affairs provides online filings and renewals for businesses.	Quarterly filings in volume and dollar amount, help desk calls and customer satisfaction results.	II.B
SCDOR	Department of Commerce	<p>1) In partnership with the Department of Commerce, the SCDOR is instrumental in bringing new businesses and encouraging existing businesses to expand within South Carolina through the administration of various economic development tax credits and incentives.</p> <p>2) The Department's Director is a member of the Coordinating Council for Economic Development.</p> <p>3) The Department's Director is the Chairman of the Coordinating Council for Economic Development Enterprise Committee.</p> <p>4) The Department partners with the Coordinating Council for Economic Development to distribute Port Cargo Tax Credits as determined by the Council.</p>	Administration of the Job Development Credit (JDC) Program.	I II.B II.C
SCDOR	Department of Employment Workforce (DEW)	SCDOR, Consumer Affairs, Secretary of State, DHEC and the Department of Commerce are founding partner agencies of the South Carolina Business One Stop (SCBOS). DEW shares wage data with the SCDOR for use in compliance programs.	Quarterly filings in volume and dollar amount, help desk calls and customer satisfaction results	II.B

Key Partner Agencies Chart

SCDOR	Multiple State Agencies	<p>1) SCDOR directly collects and distributes tax revenues to 46 state agencies.</p> <p>2) Eight state agencies are enrolled in SCDOR's Governmental Enterprise Accounts Receivable (GEAR) Program and 18 are enrolled in the Debt Setoff Program.</p> <p>3) SCDOR's Taxpayer Education Division partners with the following state entities to design and implement curriculum for taxpayer workshops and seminars: Clemson University Coordinating Council for Economic Development DEW SC Labor, License and Regulatory (LLR) Secretary of State</p> <p>4) SCDOR partners with the following agency's in order to administer various tax credits: South Carolina Forestry Commission B&CB - Department of Energy Commission on Higher Education South Carolina Department of Agriculture</p> <p>5) SCDOR partners with the following agency's to share data for compliance programs: Public Employee Benefit Authority (PEBA) Parks, Recreations and Tourism (PRT) Public Service Commission South Carolina Forestry Commission Department of Health and Human Services (DHHS) CG SC Department of Motor Vehicles (DMV) LLR</p>		I I.A II.B II.C
SCDOR	Revenue and Fiscal Affairs Office Board of Economic Advisors Budget Development Economic Research Health and Demographics Mapping and Census	<p>1) The SCDOR director represents the department in an ex-officio capacity, at meetings of the Revenue and Fiscal Affairs Board (RFA).</p> <p>2) The RFA is dependent on information provided by SCDOR in formulating budget estimates for purposes of developing guidelines for the General Assembly and the Governor to establish the state budget.</p> <p>3) The Data Analytics & Reporting section provides BEA with non-identifying data and reports on tax income, often stratified by income level and county, to assist in economic analysis.</p>		I II.A

Key Partner Agencies Chart

SCDOR	SC Budget and Control Board (B&CB) Division of Information Security (DSIT) General Services Procurement Services Division of Technology Research and Statistics Executive Budget Office (EBO) Human Resources Insurance Reserve Fund	1) SCDOR partners with the B&CB Divisions for oversight management, insurance coverages, and multiple services regarding procurement, real property services, SAP technical support, integrated technology (IT) planning, policy documentation, human resources and employee training. 2) The SCDOR annual operating budget is monitored by the EBO for compliance with State Appropriation Act. Quarterly Budget Monitoring of Revenue and Expenditures. 3) The SCDOR has a Master Security Agreement with DSIT 4) The South Carolina Enterprise Information System (SCEIS) assist with electronic filing of Use Tax returns.	Periodic audit/review of HR and Procurement; Annual Insurance Coverage review; Annual IT plans; Quarterly Budget Monitoring of Revenue and Expenditures	I I.A II.B II.C III.C
SCDOR	Education Lottery Commission	SCDOR provides compliance certification to the Education Lottery Commission for all taxpayers who have applied for a lottery license.		II.B II.C
SCDOR	Secretary of State (SOS)	SCDOR, Consumer Affairs, Secretary of State, DHEC and the Department of Commerce are founding partner agencies of the South Carolina Business One Stop (SCBOS). SCDOR and SOS conduct transmissions for cooperation dissolutions and certifications for various business related tax credits.	Quarterly filings in volume and dollar amount, help desk calls and customer satisfaction results	
SCDOR	South Carolina Attorney General (AG)	SCDOR's Criminal Investigation Division works jointly with the Attorney General's Office to prosecute criminal violations of the State's tax laws.		II.B II.C
SCDOR	South Carolina Department of Health and Environmental Control (DHEC)	SCDOR, Consumer Affairs, Secretary of State, DHEC and the Department of Commerce are founding partner agencies of the South Carolina Business One Stop (SCBOS). Through the SCBOS website portal, DHEC provides online filings and renewals for businesses.	Quarterly filings in volume and dollar amount, help desk calls, customer satisfaction results and various related tax credit issuances.	II.B
SCDOR	South Carolina Education Oversight Committee	SCDOR reviews and certifies funding organizations for the Exceptional Needs Children Scholarship Credit.		II.B
SCDOR	South Carolina Law Enforcement Division (SLED)	SCDOR partners with SLED to regulate the alcohol beverage industry in South Carolina. Specifically, SLED is responsible for the enforcement of the law while SCDOR is responsible for the licensing and litigation of alcohol beverage laws.		II.B II.C
SCDOR	Treasurers Office	Through the administration, collection and enforcement of taxes and fees, the SCDOR conducts daily financial transactions with the SC Treasurers office. The Department also furnishes data required for the calculation and distribution of allocations by the Treasurers Office.	Daily Reconciliation of Tax Revenue Deposits; Monthly Bank Reconciliations	II. A

II. Organizational Profile

5. Agency Improvement Systems

Performance Measure Tracking System: The Department is currently implemented a new performance measure tracking system to better identify and plan for efficiencys within the agency.

Internal Process Improvement Workshops: In order to streamline productivity internally, the Department has created an internal employee training seminar dedicated to identifying and implementing process improvement opportunities in all divisions.

Creation and Implementation of Agency Communication Standards: The Department is currently implementing a Communications Guide for all internal employees in order to promote consistency across all South Carolina Department of Revenue external communications.

Security Improvement Systems:

Enterprise Security Plan

The Enterprise Security Plan provides appropriate measures to protect the critical information, assets and resources within all areas of the agency; in compliance with regulatory, policy and contractual requirements.

Disaster Recovery and Business Continuity Plans

The Disaster Recovery and Business Continuity Plans address the agency's capability to recover from loss of technical infrastructure and to resume delivery of services.

II. Organizational Profile

6. Agency's Organizational Structure



II. Organizational Profile

7. Overseeing Body

This section is not applicable to the South Carolina Department of Revenue

II. Organizational Profile

8. Major Program Areas

Agency Submitting Report	Program/Title	Purpose	Key Performance Measures Cross Reference	Legal Standards Cross References
Department of Revenue	I. Administrative & Program Support Personal Service	Agency Administration Internal Audit	1,2,3	2,4,7,8,9,10,14,28,29,30,31
Department of Revenue	II.A. Programs and Services. Support Services Personal Services	Human Resources Training and Development Procurement Facilities Management Budget & Finance Information Resource & Technology Computerized Systems	1,2,3	2,5,8,9,11,14,17,21,22,23,24,26,27,29,30,31
Department of Revenue	II.B. Programs and Services. Revenue and Regulation Personal Service	Office/ Field Tax Audit & Collections Tax Revenue Processing Property Tax Administration and Appraisal Agency Litigation Regulatory Administration (Alcoholic Beverage Licensing and Bingo)	1,2,3	1,3,4,5,6,9,11,12,13,14,15,17,18,19,21,22,24,25,26,27,28,29,30,31
Department of Revenue	II.C. Programs and Services. Legal, policy & Legislative Personal Service	Agency General Counsel Tax Policy Bankruptcy Matters Legislative Services	1,2,3	2,3,4,5,6,9,11,12,14,16,17,19,21,22,24,25,26,27,28,29,30,31
Department of Revenue	III.C. Employee Benefits: State Employer Contributions	Employer (agency) share of fringe benefits paid on state employee salaries.	NA	9,29,30,31

Remainder of Programs: List any programs not included above and show the remainder of expenditures by

Remainder of Expenditures:

II. Organizational Profile

9. Emerging Issues

Tax Refund Fraud

Tax refund fraud is one of several lucrative platforms for criminals to monetize the value of stolen identity information. With the advent of reported successful hacks at many large US companies, the availability of valid stolen identities for tax fraudsters to use has never been greater. This increased sophistication in fraudulent activity will impact the agency's security measures drastically over the next five years.

Secure Modernization of Systems and Services

The SC Department of Revenue (SCDOR) contracted with Fast Enterprises, LLC for the implementation of an integrated commercial off the shelf (COTS) tax system. Work on the four year installation project officially began Aug. 25 2014. Once completed, the project should enhance compliance and customer satisfaction as well as improve workforce effectiveness and stakeholder partnerships. The COTS tax system, or DORway, will assist in increasing customer satisfaction as well as allow SCDOR employees to more easily complete daily duties.

III. Laws (Statutes, Regulations, Provisos)

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted
Department of Revenue	1	Title 1	State	Administration of Government
		1-23-320		The DOR must treat as a contested case the contested assessment of a penalty, and the contested denial, suspension or revocation of an ABL or Bingo license.
Department of Revenue	2	Title 2	State	General Assembly
		2-7-71		The BEA may request technical advice of the DOR related to the preparation of fiscal impacts.
		2-41-50		The DOR must provide support to Joint Committee on Taxation and House Ad Hoc Tax Study Group.
Department of Revenue	3	Title 3	Federal	U.S. government, Agreements and Regulations
		3-11-400(C)(3)(b)(i)		The DOR must develop the form and format of the form used to report the average daily percentage of winnings to losses by gambling vessels. The DOR must perform an annual audit to verify the accuracy of the reports.
		3-11-400(C)(3)(b)(iii)		The DOR must make the information reported from gambling vessels available on a quarterly basis to: the county or municipality from which the gambling vessel originates, the general public, the Governor, President Pro Tempore of the Senate and the Speaker of the House.
Department of Revenue	4	Title 4	State	Counties
		4-10-90(A)		The DOR shall administer and collect the local sales and use tax in the manner that statewide sales and use taxes are collected and administered. (Local Option Sales Tax)
		4-10-90(C)		Data - The DOR shall furnish data to the State Treasurer and to the governing bodies of the counties and municipalities receiving revenues for the purpose of calculating distributions and estimating revenue. The information which may be supplied to counties and municipalities includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers. (Local Option Sales Tax)
		4-10-350		The DOR must administer and collect the Capital Project Sales Tax in the same manner that other sales and use taxes are collected.
		4-10-370		The DOR shall furnish data to the State Treasurer and to the governing bodies of the counties and municipalities receiving revenues for the purpose of calculating distributions and estimating revenue (Capital Project Sales Tax).
		4-10-370		Data - The DOR shall furnish data to the State Treasurer and to the county treasurers receiving revenues for the purpose of calculating distributions and estimating revenues. The information that must be supplied to counties and municipalities upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.
		4-10-770		The DOR must administer and collect the special local option sales and use tax for local property tax credits, if imposed by a county, in the same manner that other sales and use taxes are collected.
		4-12-30 (O)(8)		The DOR shall develop applicable forms and procedures for handling and processing extension requests.
		4-12-30(B)(3)		The DOR shall designate by December thirty first of each year the counties qualifying for the reduced fee-in-lieu threshold requirement.

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted
		4-12-30(D)(2)(a)(i)		In certain special instances, the DOR must determine the value of property subject to the fee-in-lieu of taxes.
		4-29-67 (S)(7)		The DOR shall develop applicable forms and procedures for handling and processing industrial development extension requests.
		4-29-67(D)(2)(a)(iii)		The DOR must determine a fair market value estimate of the value of the property using the procedure in the statute and must determine the value of real property subject to the fee under certain conditions. In certain special instances, the DOR must determine the value of property subject to the fee.
		4-37-30 (A)(8)		The tax levied pursuant to this section must be administered and collected by the DOR in the same manner that other sales and use taxes are collected.
		4-37-30 (A)(16)		Data - The DOR shall furnish data to the State Treasurer and to the counties receiving revenues for the purpose of calculating distributions and estimating revenues. The information which must be supplied to counties and municipalities upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers. (Transportation Sales Tax)
Department of Revenue	5	Title 6	State	Local Government - Provisions Applicable to Special Purpose Districts and Other Political Subdivisions
		6-1-85 (A)	State	The DOR to provide assessed values and fair market values of properties collected in accordance with 59-20-20 to the Division of Budget and Analyses of the SC Budget and Control Board.
		6-1-810	State	The DOR shall share data helpful to both the department and the implementing jurisdiction regarding the enforcement of accommodation tax laws (Fairness in Lodging Acts).
		6-1-825	State	The DOR shall identify websites containing 'rent by owner' vacation rental opportunities and request them to post a statement on the website that the owner of South Carolina rental properties is required to be licensed and to collect applicable local and state fees and taxes
Department of Revenue	6	Title 8	State	Public Officers and Employees
		8-21-790	State	This section allocates fees paid by probated estates to the office of the probate court.
Department of Revenue	7	Title 10	State	Public Buildings and Property
		10-1-140	State	Supervises fixed asset accountability in support of the Director's duty, stated here, to control property of the DOR.
Department of Revenue	8	Title 11	State	Public Finance
		11-9-820 (A)(4)	State	Designates representative of the DOR who shall serve ex-officio as a nonvoting member of BEA.
		11-9-825	State	The BEA must be supplemented by one professional from the staff of the DOR.
		11-11-10	State	The DOR shall furnish information as requested from the Budget and Control Board, and shall be present at all hearings before the committees having charge of the appropriations in the Senate and the House.
		11-11-150	State	The DOR redistributes funds received in accordance with this section.
		11-11-350	State	Each state agency receiving in the aggregate one percent or more of the state's general fund appropriations for any fiscal year shall provide to the Office of State Budget an estimate of its planned general fund expenditures for the next three fiscal years.
		11-35-45(C)	State	The DOR shall cooperate with the Office of the Comptroller General to assist that Office's mandates for proper and timely payments of debts, due and owing, of this State.

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		11-44-70 (A)	State	The DOR shall provide for the manner in which the angel investor application is to be submitted and shall review the application and tentatively approve the application upon determining that it meets the requirements of this chapter.
		11-44-70 (B)	State	The DOR shall provide tentative approval of the application by the date provided in subsection (C).
		11-44-70 (C)	State	The DOR shall notify each qualified investor of the tax credits tentatively approved and allocated to the qualified investor by January thirty-first of the year after the application was submitted. If the credit amounts on applications filed with the DOR exceed the maximum aggregate limit of tax credits, then the tax credit must be allocated among the angel investors who filed a timely application on a pro rata basis, based upon the amounts otherwise allowed by this chapter.
		11-44-70(D)	State	The DOR shall report by March 31st each year to the House Ways and Means Committee, the Senate Finance Committee, and the Governor, by county, the number of angel investor tax credits the DOR has received, the number of applications approved and the tax credits approved. The report must be available in a conspicuous place on the DOR website.
		11-47-20(j)	State	The DOR shall ascertain the amount of State excise tax paid on cigarettes sold within South Carolina. It is inferred that this information will be reported to the S.C. Attorney General.
Department of Revenue	9	Title 12	State	Taxation
	9.1	Title 12, Chapter 4		The South Carolina Department of Revenue
		12-4-10	State	The DOR must administer and enforce SC revenue laws, licensing and regulation of alcoholic liquors, beer and wine, and assess penalties for violations, and other laws specifically assigned.
		12-4-310(1)	State	The DOR shall hold meetings, as considered necessary. The department may hold meetings, transact business, or conduct investigations at any place necessary; however, its primary office is in Columbia.
		12-4-310(2)	State	The DOR shall formulate and recommend legislation to enhance uniformity, enforcement, and administration of the tax laws, and secure just taxation and improvements in the system of taxation.
		12-4-310(3)	State	The DOR shall consult and confer with the Governor upon the subject of taxation, the administration of the laws, and the progress of the work of the department, and furnish the Governor reports, assistance, and information he may require.
		12-4-310(4)	State	The DOR shall prepare and publish, annually, statistics reasonably available with respect to the operation of the department, including amounts collected, and other facts it considers pertinent and valuable.
		12-4-310(5)	State	The DOR shall make available to the authorities of a political subdivision information reported to the DOR pursuant to the requirements of Chapter 36 of this title of businesses licensed under Section 12-36-510 in the requesting political subdivision (Accommodations Tax).
		12-4-310(6)	State	The DOR shall hire all necessary personnel, including officers, agents, deputies, experts, and assistants, and assign to them duties and powers as the department prescribes
		12-4-310(7)	State	The DOR shall require those of its officers, agents, and employees it designates to give bond for the honest performance of their duties in the sum and with the sureties it determines; and all premiums on the bonds must be paid by the department
		12-4-310(8)	State	The DOR shall pay travel expenses, purchase, or lease all necessary facilities, equipment, books, periodicals, and supplies for the performance of its duties
		12-4-310(9)	State	The DOR shall exercise and perform other powers and duties as granted to it or imposed upon it by law

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted
		12-4-310(10)	State	The DOR shall make gross receipts or net taxable sales figures reported to the DOR available to municipalities or counties levying a tax based on gross receipts or net taxable sales. Income tax records are made available only after the DOR is satisfied that gross receipts reported to the municipality or county were less than the gross receipts as indicated by the DOR records.
		12-4-310(11)	State	The DOR provide data and assistance to municipalities and counties in which Article 8, Chapter 1, Title 6, the Fairness in Lodging Act, is implemented.
		12-4-360	State	The DOR shall verify, when requested by the Retirement System of the State Budget and Control Board, information on individual income tax returns to assist the retirement system in ascertaining if an individual receiving disability benefits has gainful employment for which he is receiving compensation.
		12-4-375	State	The DOR may retain the first \$150,000 from bankruptcy operations to defray administrative costs. Any remaining revenue shall be remitted to the general fund.
		12-4-377	State	The DOR must maintain adequate records accounting for the receipt of funds from the sale of confiscated alcoholic beverages. This revenue shall be deposited to the General Fund after deducting costs.
		12-4-380	State	The DOR shall report to the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee, within 30 days of final settlement, the details of all tax liabilities reduced by order of the director.
		12-4-385	State	The DOR shall notify appropriate licensing divisions of LLR about changes in policy.
		12-4-387	State	The DOR shall use available personnel to conduct audits involving all taxes to help promote voluntary compliance and collect dollars for the general fund.
		12-4-388 (C)	State	The DOR shall impose a \$35 fee for each informal nonbinding letter concerning eligibility for infrastructure credits. These fees must be retained and used in budgeted operations.
		12-4-388 (D)	State	The DOR is authorized to impose a \$45 fee for entering into installment agreements for the payment of tax liabilities. The fee shall be used in budgeted operations.
		12-4-390 (C)	State	The DOR is required to pay for annual costs to maintain a legislatively mandated requirement (license or professional designation) for employment by the DOR.
		12-4-393	State	The DOR is authorized to contract with private industry to establish data mining and data warehousing capabilities to enhance compliance and collections.
		12-4-510(2)	State	In order to administer effectively the equitable assessment of property for taxation, the DOR shall make the levy upon the assessed value of property subject to tax necessary to raise the annual appropriations made by the General Assembly as it relates to private carlines and flight equipment
		12-4-520(1)	State	The DOR shall call meetings of all county assessors, to provide instruction as to the law governing the assessment and taxation of all classes of property. The DOR shall formulate and prescribe rules to govern assessors and county boards of tax appeals in the discharge of their duties.
		12-4-520(2)	State	The DOR shall confer with, advise, and direct assessors and county boards of tax appeals as to their duties.
		12-4-520(4)	State	The DOR shall examine, as often as annually, the books, papers, and accounts of assessors, auditors, treasurers, and tax collectors, with a view to protecting the interest of the State, counties, and other political subdivisions, and rendering these officers aid or instruction.
		12-4-520 (5)	State	The DOR shall require county auditors to place upon the assessment rolls omitted property that may have escaped taxation in the current or previous years.
		12-4-530(1)	State	The DOR shall examine cases in which the laws relating to the valuation, assessment, or taxation of property is complained of, or discovered to have been evaded or violated in any manner.

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		12-4-530(2)	State	The DOR shall require the Attorney General or circuit solicitor to assist in the commencement and prosecutions of actions and proceedings for penalties, forfeitures, removals, and punishment for violation of the laws in respect to the assessment and taxation of property.
		12-4-530(3)	State	The DOR shall direct proceedings, actions, and prosecutions to be instituted to enforce the laws relating to penalties, liabilities, and punishment of public officers and officers and agents of corporations for failure or neglect to comply with the provisions of the laws governing the assessment and taxation of property and the rules of the DOR.
		12-4-530(4)	State	The DOR shall cause complaints to be made against assessors, county boards of tax appeal, or other assessing and taxing officers to the property authority for their removal from office for official misconduct or neglect of duty.
		12-4-540(A)	State	The DOR has sole responsibility for the appraisal, assessment, and equalization of the taxable values of corporate headquarters, corporate office facilities, and distribution facilities and of the real and personal property owned, used, or leased by manufacturing, railway, private carline, airline, water, heat, light and power, telephone, cable television, sewer, pipeline, and mining businesses in the conduct of their business. The DOR has sole responsibility for the appraisal, assessment, and equalization of the taxable values of the personal property of merchants.
		12-4-540(D)	State	The DOR shall assess all real and personal property, leased or used, to the owner, except as otherwise provided.
		12-4-540(F)	State	The DOR shall certify the corrected assessment for property not returned, or incorrectly returned or assessed, to the county auditor of the county where the property is located, after the expiration of the appeal period.
		12-4-550(1)	State	The DOR shall require municipal, county, and other public officers to report information as to the assessment of property, collection of taxes, receipts from licenses and other sources, and information necessary in the work of the DOR.
		12-4-550(2)	State	The DOR shall require all persons to furnish information concerning their capital, bonded or other debts, current assets and liabilities, value of property, earnings, operating and other expenses, taxes, and other facts necessary for the DOR to ascertain the value and relative tax burden borne by all kinds of property.
		12-4-560	State	The DOR shall prepare appropriate manuals, guides, and other aids for the equitable assessment of all properties and prepare suitable forms for an adequate listing and description of property by groups and classes.
		12-4-710	State	The DOR shall determine if any property qualifies for exemption from local property taxes under Section 12-37-220, except for the exemption provided by 12-37-220(A)(9) (homestead for 65 and older, disabled, or blind) in accordance with the Constitution and general laws. This determination must be made on an annual basis and the appropriate county official advised by the DOR by June first of each year.
		12-4-730	State	The DOR shall certify a property tax exemption on real and personal property to the auditor's office for those approved.
	9.2	Title 12, Chapter 6		South Carolina Income Tax
		12-6-20	State	The DOR shall administer and enforce the taxes imposed by Chapter 6 (SC Income Tax Act.) The DOR shall make and publish rules and regulations necessary to enforce this chapter.
		12-6-520	State	Annually by December 15, the DOR shall adjust the taxable income brackets by One Half (2) of the adjustment made pursuant to IRC Section 1(f), but limited to one-half the adjustment of IRC Section 1 (f) and limit the adjustment to Four (4%) percent and round off to the nearest Ten (\$10.00) dollars.

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		12-6-1140(10)	State	The DOR must approve forms by which certifications must be filed by members of the State Guard and other officers eligible for a deduction.
		12-6-3360 (B)	State	The DOR shall rank and designate the state's counties for purposes of the jobs tax credit.
		12-6-3360(I)	State	The appropriate agency involved with the jobs tax credit shall determine if qualifying net increases or decreases have occurred related to jobs.
		12-6-3360 (J)	State	The DOR shall prescribe certification procedures to ensure taxpayers can claim credits in future years even if a particular county's classification is changed.
		12-6-3367 (D)	State	The DOR shall prescribe certification procedures to ensure taxpayers may qualify for a corporate tax moratorium in future years even if a particular county is removed from the list of qualifying counties.
		12-6-3375	State	The DOR must prescribe the manner in which a taxpayer shall claim a credit for increasing its port cargo volume.
		12-6-3381	State	The DOR must prescribe a form in order to claim the maximum \$50 tax credit for costs associated with marriage counseling.
		12-6-3588	State	The DOR shall determine the proof necessary to meet the requirements of the Clean Energy Tax Incentive Credit. The DOR must certify the qualifying expenditures for the credit.
		12-6-3600	State	The DOR shall prescribe an application form and procedures for claiming a credit for use of an ethanol facility. The credits under this section must be approved by the DOR.
		12-6-3620	State	The Department of Revenue may require any documentation that it deems necessary to administer the biomass income tax credit, including, but not limited to, documentation relating to certifying the costs incurred by a taxpayer. The Department of Revenue shall consult with the State Energy Office or any other appropriate state and federal officials on standards for certification.
		12-6-3622	State	Fire sprinkler system credit is claimed on a form developed by the DOR.
		12-6-3910 (A)	State	The DOR must prescribe forms for estimated taxes.
		12-6-5060(B)	State	The DOR must put a check off list on all individual income tax returns. The instructions to the income tax form must contain a description of the purposes for which the funds were established and the use of the monies from the income tax contributions.
		12-6-5060(C)	State	The DOR shall determine and report at least annually to the appropriate agency the fund amount of contributions. The DOR shall transfer the appropriate amount to each fund at the earliest possible time. The incremental cost of collection must be retained by the DOR for contributions.
		12-6-5590(E)	State	The DOR shall examine the substance, rather than merely the form, of contributions qualifying as a qualified conservation contribution.
9.3		Title 12, Chapter 8		Income Tax Withholding
		12-8-520 (A)	State	Employers withhold based on tables and rules promulgated by the DOR.
		12-8-590 (A)	State	The DOR is to prescribe forms and provide for the manner in which withholding is to be conducted for distributions to non-resident shareholders of corporations and non-resident partners of partnerships.
		12-8-1530 (A)	State	The DOR is required to develop forms to have taxpayers file for withholding and non-resident withholding and to process withholding returns.
9.4		Title 12, Chapter 10		Enterprise Zone Act of 1995
		12-10-80(A)(11)	State	The DOR shall audit each qualifying business with claims in excess of ten thousand dollars in a calendar year at least once every three years to verify proper sources and uses of the funds. The DOR shall impose a penalty for all reports filed after June thirtieth.
		12-10-80(E)	State	The DOR is required to remit the appropriate amount of funds to the State Rural Infrastructure Fund.
		12-10-82	State	The DOR must create a form for a taxpayer to make an election to assign job development credits to a designated trustee.

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		12-10-85(A)	State	Funds received by the DOR for the State Rural Infrastructure Fund must be deposited in the State Rural Infrastructure Fund of the Council.
		12-10-88(B)	State	The DOR shall remit the redevelopment fees for each calendar quarter for which the Redevelopment Authority provides a timely statement with required information.
		12-10-95(I)(2)	State	The DOR must audit any business that claimed the job retraining credit every three years solely for the purpose of verifying proper sources and uses of the credit.
	9.5	Title 12, Chapter 20		Corporate License Fees
		12-20-105 (H)	State	DOR shall report to Sen. Finance, House Ways and Means and Dept. of Commerce history of license tax credit allowed for utilities pursuant to this section.
	9.6	Title 12, Chapter 21		Stamp and Business License Tax
		12-21-670	State	The DOR shall issue a license for sale of tobacco products upon receipt of application, and the DOR shall produce forms for this purpose.
		12-21-735	State	The DOR shall require bonds or statements of financial stability to cover possible losses from failure to remit taxes due.
		12-21-1050	State	The DOR shall prescribe forms for the collection of the beer and wine license tax.
		12-21-1060	State	The DOR shall allow a discount of 2% to the wholesaler on the amount of tax reported monthly on timely filed returns.
		12-21-1120	State	The taxes and fees provided by this article must be paid to and collected by the DOR and deposited to the general fund of this state.
		12-21-1130	State	The DOR shall transfer to the special school account from any unallocated funds the State's portion from the sale of beer or wine.
		12-21-2420(16)(b)	State	The DOR shall allocate proceeds to the Department of Natural Resources from admissions to fishing piers.
		12-21-2450	State	The DOR shall issue licenses to operate a place of amusement upon receipt of application.
		12-21-2720	State	Machine owners shall apply for and the DOR shall issue licenses for all coin operated devices.
		12-21-2720E	State	The DOR shall collect increased fees on Class 2 coin-operated machines for purposes of funding SLED operations, and these funds are sent to SLED to offset the cost of video gaming enforcement.
		12-21-2742	State	The DOR must seize and confiscate any unlicensed equipment and then the DOR must sell equipment at public auction.
		12-21-2744	State	Owners of property seized by DOR may file a cash bond within 5 days of the seizure. Within 10 days, the equipment owner must bring legal action to have seizure set aside; otherwise the DOR must declare the bond filed forfeited.
		12-21-3940 (A)(1)	State	The DOR will make the determination if an organization is qualified to hold a bingo license. The DOR shall prescribe application forms.
		12-21-3950(B)	State	The DOR has forty-five days to approve or reject a bingo application based on the requirements.
		12-21-4000 (12)(b)	State	Excess proceeds tax must be remitted to the DOR. If promoter or organization fail to remit, the DOR shall suspend both licenses.
		12-21-4190(A)	State	The DOR shall charge and retain ten cents for each dollar of face value of each bingo card sold for AA,B,D and E licenses and four cents for each dollar of face value of each bingo card for a C license.
		12-21-4190(B)(1)	State	The DOR must make the revenue distribution back to the charity for which the bingo cards were purchased. This distribution must be made by the last day of the next month following the month the revenue was collected. These amounts must be reduced by any delinquent debts as defined in the Setoff Debt Collection Act.
		12-21-4190 (C)	State	Revenue derived from Class F licenses shall be distributed pursuant to Section 12-21-4200.

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		12-21-4200	State	Allocates Bingo revenue.
		12-21-4210	State	All unused bingo cards must be returned to the DOR for refund and destruction. The DOR shall make refunds on all returned bingo paper.
		12-21-4220	State	The DOR shall set the design and requirements of all bingo cards.
		12-21-4230	State	The DOR must set all bond amounts for all organizations, promoters, manufacturers and distributors of bingo cards.
		12-21-4240	State	The DOR will license all organizations, promoters, manufacturers and distributors of bingo paper. The DOR is required to collect annual license fee of \$5000 for manufacturers and \$2000 for distributors.
		12-21-4270	State	Each licensee may obtain cards approved by the DOR by making application and remitting sixteen and one half percent of the total face value of the cards purchased. Upon receipt of tax paid the DOR shall notify a licensed distributor to release the face value of cards requested. The DOR is required to set forth procedures to ensure cross-checking between manufacturers and distributors and organizations. A quarterly return is required by all manufacturers and distributors.
		12-21-6530(A)	State	If a facility qualifies under this article, one-fourth of the admissions tax generated by that facility must be paid by the DOR to the county or municipality in which the facility is located.
		12-21-6540(A)	State	If a facility qualifies under this article, one-fourth of the admissions tax generated by that facility must be paid by the DOR to the special tourism infrastructure fund.
		12-21-6550(B)	State	The DOR shall notify the county or municipality in writing if a certification application is approved.
	9.7	Title 12, Chapter 23		License Taxes on Other Businesses
		12-23-40	State	The DOR shall administer and shall collect the electric power tax.
		12-23-810 (C)	State	The DOR must notify hospitals as to the amount of hospital tax due based on calculations from the Department of Health and Human Services.
		12-23-815	State	The DOR shall issue assessments for the tax based on information provided by the Department of Health and Environmental Control and the Office of Research and Statistics of the State Budget and Control Board.
		12-23-820	State	The DOR shall administer and enforce provisions of this article, and may promulgate regulations to enforce such provisions. The hospital tax levied pursuant to this article must be collected in accordance with the provisions of Chapter 54 of Title 12.
	9.8	Title 12, Chapter 24		Deed Recording Fee
		12-24-95	State	The DOR must credit a portion of deed recording fee to SC Conservation Bank Trust Fund. (Repealed Effective 7/1/18)
		12-24-90(B)(1)	State	Allocates to the Heritage Land Trust Fund a portion of the state portion of the Deed Recording Fee collected.
		12-24-90(B)(2)	State	Allocates to the State Housing Authority a portion of the state portion of the Deed Recording Fee collected.
	9.9	Title 12, Chapter 28		Motor Fuels Subject to User Fees
		12-28-970 (A)	State	The DOR must establish procedures regarding backup user fees related to motor fuel taxes.
		12-28-995	State	The DOR shall establish conditions for payment of tax on motor fuel removed from a bulk plant and imported by a tank wagon and delivered to a SC destination less than 25 miles from the border of this state.
		12-28-1400	State	The DOR must provide the manner in which information related to motor fuel user fees should be submitted and must use all of the information reported to track petroleum products.

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		12-28-1730(F)	State	The DOR shall impose a civil penalty in the amount of one thousand dollars or ten dollars for each gallon of dyed fuel used to operate a vehicle on the highways of this state.
		12-28-2355(B)	State	Allocates environmental impact fees.
		12-28-2355(C)	State	The DOR shall transfer ten percent of the funds collected from the one-fourth cent a gallon petroleum inspection fee to the Department of Agriculture.
		12-28-2740 (A)(3)	State	The DOR shall collect information regarding the number of gallons of gasoline sold in each county for use in making allocations of donor funds. The DOR shall submit the percentage of the total represented by each county to the Department of Transportation.
9.10	Title 12, Chapter 33			Alcohol Beverages License
		12-33-245(b)	State	The DOR must deposit eleven percent of the revenue generated from the liquor by the drink excise tax with the State Treasurer to be deposited into a separate fund.
		12-33-480	State	The DOR shall prescribe a form for the payment of taxes and must also assess and collect tax from licensed alcohol wholesalers in same manner as other taxes.
9.11	Title 12, Chapter 35			The Simplified Sales and Use Tax Administration Act
		12-35-40	State	The DOR must provide representative to Streamlined Sales Tax Committee.
		12-35-50	State	The DOR shall enter into the Streamlined Sales and Use Tax Agreement.
9.12	Title 12, Chapter 36			South Carolina Sales and Use Tax
		12-36-510(B)(3)	State	The DOR must prescribe a form for payment of accommodations tax for persons furnishing accommodations to transients for one week or less in any calendar quarter.
		12-36-540	State	The DOR shall issue a separate license for each retail sales location.
		12-36-1320	State	Requires the DOR to determine the useful life of transient construction property in order for use tax on transient construction property to be calculated.
		12-36-2120(57)	State	The DOR shall publish a yearly list of articles which qualify for the August sales tax holiday.
		12-36-2120(65)	State	The DOR shall issue an exemption certificate to the qualifying taxpayer for a sales tax exemption for computer equipment.
		12-36-2120 (78)	State	The DOR shall issue an appropriate exemption certificate to an organization which researches and tests natural hazards per the statute.
		12-36-2620	State	Allocates proceeds of additional sales tax imposed by the Education Improvement Act.
		12-36-2630	State	Specifies Accommodations tax distributions.
		12-36-2630(3)	State	Fee - The proceeds of the 2% local accommodations tax, less the DOR's actual incremental increase in the cost of administration, must be remitted quarterly to the municipality or the county in which it is collected.
		12-36-2660	State	The DOR shall administer and enforce the provisions of Chapter 36, Title 12. (Accommodations Tax)
		12-36-2680	State	The DOR shall prescribe an exemption certificate for persons making exempt agricultural purchases.
		12-36-2691 (E)(2)	State	The DOR shall develop on its website information on use tax (Amazon).
9.13	Title 12, Chapter 37			Assessment of Property Taxes
		12-37-250(A)(4)	State	The DOR must approve forms for the homestead exemption. The DOR shall direct the auditor to notify municipalities of all applications for the homestead exemption within the municipality and the information necessary to calculate the amount of the exemption.
		13-37-250(F)	State	The DOR shall reimburse from funds appropriated for homestead reimbursement the state agency of Vocational Rehabilitation for the actual expenses incurred in making decisions related to disability.
		12-37-250(G)	State	The DOR shall develop advisory opinions as may be necessary to carry out the homestead exemption provisions.

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		12-37-255(C)	State	The DOR must withhold from the next disbursement of state funds to a county or municipality the amount of tax and penalties related to improperly granted homestead exemptions.
		12-37-266(A)	State	The DOR must approve forms used by a trustee who holds legal title to a dwelling in order to apply for a homestead exemption.
		12-37-266(B)	State	The DOR shall reimburse the taxing entity for the taxes not collected by reason of the homestead exemption.
		12-37-270(A)	State	The DOR from the Trust Fund for Tax Relief shall annually pay to the county or municipality in which a dwelling is located a sum equal to the taxes not collected because of the homestead exemption. The DOR is authorized to extend the time not to exceed sixty days for the county or municipality to provide a statement detailing the amount of taxes not collected because of the homestead exemption.
		12-37-270(B)	State	The DOR shall purchase and distribute the applications for the homestead exemption and the costs must be paid from the trust fund.
		12-37-270(C)	State	The DOR shall promulgate regulations as necessary to carry out provisions related to the homestead exemption.
		12-37-280(A)	State	The DOR must make reimbursements to local governments for the homestead exemption on an annual basis.
		12-37-450(A)	State	The DOR shall make reimbursements for the inventory exemption to counties and municipalities in four equal payments. Counties and municipalities must be reimbursed for the inventory exemption based on the 1987 tax year millage and 1987 tax year assessed values for inventories.
		12-37-735 (B)	State	The DOR must design a form in which a transferor assumes personal liability for his share of the taxes when property is transferred.
		12-37-970	State	The DOR determines assessment of merchants' property and other business personal property and must supply these assessments to the counties.
		12-37-1610	State	The DOR shall prescribe a form for property filings of railroads.
		12-37-1680	State	The DOR shall proceed to ascertain value of railroads when RR's refuse to file.
		12-37-2000	State	The DOR shall examine statements filed by telegraph and telephone companies.
		12-37-2120	State	The DOR prescribes form on which carlines pay property taxes.
		12-37-2130	State	The DOR shall annually assess the valuation of all private cars of each private car company.
		12-37-2140	State	The DOR to determine valuation of carlines.
		12-37-2150	State	The DOR shall levy against carlines and determine average levy for all purposes in state.
		12-37-2430	State	The DOR shall annually assess, adjust, equalize a portion of the valuation of all aircraft in this State.
		12-37-2450	State	The DOR shall annually levy tax against the value of aircraft so determined and collect the tax.
		12-37-2680	State	The DOR to provide motor vehicle guides to counties.
		12-37-2820	State	The DOR shall annually assess motor vehicles of motor carriers.
		12-37-2840 (A)	State	Motor carriers must file an annual property tax return with the DOR. If carrier fails to file, the DOR must issue proposed assessment.
		12-37-2850	State	The DOR shall annually assess the tax due by motor carriers and allocate proceeds. Also the DOR must publish the average millage by June 1 of each year.
		12-37-2890(A)	State	The DOR shall notify a delinquent taxpayer by certified letter of a pending suspension and the steps necessary to prevent the suspension from being entered on the person's licensing and registration records in regards to motor carrier property taxes. The DOR shall allow thirty days for payment of taxes prior to notification.

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		12-37-3150(A)(8)	State	The DOR shall provide the form used to notify the tax assessor after a conveyance of an ownership interest that constitutes an assessable transfer of interest.
		12-37-3160(A)	State	The DOR shall examine the substance rather than merely the form of the transfer in determining whether an assessable transfer of interest has occurred.
		12-37-3160(B)	State	The DOR must prescribe the certificate that is contained with the property tax notice which certifies the details of the ownership of property. If any information is knowingly falsified on the certificate, the owner or owner's agent is subject to a penalty imposed by the DOR.
9.14	Title 12, Chapter 39			County Auditors
		12-39-15	State	The DOR must establish the content, cost and dates of continuing education courses that county auditors must complete at a minimum of eighteen hours.
		12-39-150	State	The DOR must prescribe the manner in which county auditors must list in a book all taxable property in the county and the value of it as equalized.
		12-39-180	State	The DOR must provide statements of the rates and sums to be levied for the current year to be used by county auditors. The DOR shall prescribe the manner and form by which county auditors must list the property for taxation. The DOR or the county auditor must place a minimum assessment of at least twenty dollars on all personal property that generates a tax bill.
		12-39-190	State	The DOR must direct the county auditor as to the number of columns to be used in listing taxes on the duplicate.
		12-39-310	State	A county auditor shall respond to all inquiries of him by the department concerning the value of real estate of the county and the valuations of different classes of personal property and other matters the DOR considers of interest to the public or of value to the DOR in the discharge of its duties. The responses by the auditor must be made in the form and contain the detail that the DOR prescribes.
		12-39-350	State	When notified by the county auditor of property which is required by law to be assessed has been omitted, the DOR shall appraise and assess the omitted personal property.
9.15	Title 12, Chapter 43			County Equalization and Reassessment
		12-43-224(3)	State	The DOR to approve forms for discounted values which must be applied for with the local assessor.
		12-43-230 (d)(3)	State	The DOR must approve forms to be used for application of special valuation with the assessor for homeowners associations.
		12-43-230(a)	State	The DOR shall provide by regulation a more detailed definition of agricultural real property consistent with the general definition set forth in this section which will be used by the county assessors.
		12-43-250	State	The DOR shall make sales ratio studies in all counties of the State.
		12-43-300	State	The DOR shall prescribe a standard reassessment form designed to contain information required in Section 12-60-2510(A)(1).
9.16	Title 12, Chapter 44			Fee In Lieu of Tax Simplification Act
		12-44-50(A)(1)(c)	State	In certain special instances, the DOR must determine the value of property subject to the fee.
		12-44-90	State	The DOR must develop forms and procedures for processing fee-in-lieu extension requests.
9.17	Title 12, Chapter 45			County Treasurers and Collection of Taxes
		12-45-15(A)	State	The DOR must establish the content, cost and dates of annual continuing education courses that county treasurers must complete at a minimum of eighteen hours.
		12-45-17	State	The DOR must establish the content, cost and dates of annual continuing education courses that county tax collectors must complete at a minimum of six hours.
		12-45-70(A)	State	The DOR must direct and supervise the manner in which the county treasurer should collect taxes as prescribed by law.
9.18	Title 12, Chapter 49			Enforced Collection of Taxes Generally

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted
		12-49-85(A)	State	The DOR shall prescribe the manner and procedures by which a tax is removed and the reason for removal from the duplicate list.
	9.19	Title 12, Chapter 53		Tax Collection by the Department of Revenue
		12-53-50	State	The DOR shall remit to the clerk of court of the county the amount of prior liens against the property seized and sold.
	9.20	Title 12, Chapter 54		Uniform Method of Collection and Enforcement of Taxes Levied and Assessed by South Carolina Department of Revenue
		12-54-25(C)(1)	State	The DOR must determine amount of interest on refunds.
		12-54-250(F)(2)	State	The DOR shall include a notice detailing electronic filing requirements for tax return preparers filing one hundred or more returns in its form instructions and in the forms area of its website.
	9.21	Title 12, Chapter 55		Overdue Tax Debt Collection Act
		12-55-40	State	The DOR shall notify a taxpayer that a collection assistance fee may be imposed in order to impose a collection assistance fee on a tax debt.
		12-55-70	State	The collection assistance fee must be credited to a special account within the DOR to be used to fund the SCBOS program within the DOR. Any excess proceeds above the amount required to fund SCBOS must be credited to the DOR for use in budgeted operations.
	9.22	Title 12, Chapter 56		Setoff Debt Collection Act
		12-56-60	State	The DOR shall determine if debtor is due a refund and shall set off the delinquent debt against the refund.
		12-56-80(A)	State	Transmittal of proceeds and accounting of setoffs to agencies.
	9.23	Title 12, Chapter 58		South Carolina Taxpayers' Bill of Rights
		12-58-30	State	The DOR shall establish the position of the taxpayer advocate. The taxpayer advocate is responsible for facilitating resolution of taxpayer's complaints and problems.
		12-58-40	State	The DOR shall develop and implement a taxpayer education and information program.
		12-58-50 (A)(5)	State	A continuing education program for audit personnel shall be implemented by the DOR.
		12-58-50 (B)	State	The DOR shall annually publish a report of recommendations for improving taxpayer compliance and uniform administration.
		12-58-120	State	Provides guidelines where, under certain circumstances, the DOR shall release any levy issued.
		12-58-150	State	The DOR shall provide an administrative appeal procedure for releasing liens.
		12-58-160	State	Requires action from the DOR upon discovery of a lien that was filed in error.
		12-58-160(B)	State	When the DOR releases a lien erroneously filed, notice must be mailed to the taxpayer and a copy of the release forwarded to the major credit reporting companies.
		12-58-165	State	If the department determines that no taxes were due, the recorded lien shall be expunged as if it were fully paid and satisfied.
	9.24	Title 12, Chapter 60		South Carolina Revenue Procedures Act
		12-60-410	State	The DOR shall assess all state taxes, interest, additions to taxes, and penalties. Also, the DOR shall furnish a copy of an assessment to the taxpayer upon request.
		12-60-420(A)	State	In a division decision or a proposed assessment the DOR must explain the basis for the division decision or proposed assessment and state the assessment will be made or the decision will be final unless the taxpayer protests.
		12-60-420(B)	State	The DOR shall make available forms which taxpayers may use to protest a division decision or a proposed assessment.
		12-60-500	State	The DOR shall issue an order to the State Treasurer to issue a refund if it's determined a refund is due.

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		12-60-510(A)(2)	State	The DOR must issue an assessment for taxes if a taxpayer fails to file a protest with the DOR within ninety days.
		12-60-510 (B)	State	The DOR shall issue an amended Department Determination in the same manner as the original if the original is remanded to the DOR by the Administrative Law Court.
		12-60-1310 (C)	State	The DOR shall stipulate the facts and issues after a protest is filed to attempt to settle a case.
		12-60-1310 (D)	State	The DOR shall make a Department Determination using information provided in accordance with Section 12-60-30.
		12-60-1310 (D)(2)	State	A Department Determination by the DOR must be in writing.
		12-60-1330 (A)(3)	State	The DOR shall deny, suspend, cancel, or revoke the license if a person fails to file a protest with the DOR within ninety days.
		12-60-1330(B)	State	The DOR shall issue an amended Department Determination in the same manner as the original if the original is remanded to the DOR by the Administrative Law Court.
		12-60-1340	State	If the DOR determines that public health, safety or welfare requires emergency action it shall seek an emergency revocation order from the Administrative Law Court.
		12-60-1720	State	The DOR shall prescribe rules and procedures it considers appropriate to administer property tax protests.
		12-60-1730	State	The DOR shall provide protest forms for property tax assessment. The use of these forms is not mandatory.
		12-60-2130	State	Upon remand of a case from the Administrative Law Court, the DOR has thirty days, or a longer period if ordered by the judge, to consider the new facts. The DOR shall issue its amended Department Determination in the same manner as the original.
		12-60-2140(A)	State	The DOR shall notify the county auditor where the property is located to adjust the property tax assessment under protest to eighty percent if the appeal is not reasonably expected to be resolved by December thirty first.
		12-60-2150 (B)	State	The DOR shall notify the counties effected by any claim for refund of property tax.
		12-60-2150 (D)	State	The appropriate division of the DOR shall determine what refund is due and give the property taxpayer written notice of its determination.
		12-60-2150 (F)	State	The DOR shall consider any claim, determine the correct property tax assessment and issue any necessary orders. All appeals before the DOR must be conducted as provided in Section 12-60-450.
		12-60-2150 (H)	State	Upon remand, the DOR has thirty days, or a longer period ordered by a judge, to consider new facts and amend its Department Determination. The DOR shall issue its amended Department Determination in the same manner as the original.
	9.25	Title 12, Chapter 62		South Carolina Motion Picture Incentive Act
		12-62-40(C)(3)	State	The DOR shall issue a sales tax exemption certificate once an application for motion picture incentives is approved by the Secretary of Commerce.
		12-62-60(A)(1)	State	26% of the general fund portion of admissions tax collected by the State of SC for the previous fiscal year must be funded [sic] annually by September 1 to Parks, Rec. and Tourism for use of SC Film Commission.
Department of Revenue	10	Title 13	State	Planning, Research and Development
		13-1-1710	State	The Director of the DOR shall serve as a member of the Coordinating Council for Economic Development.
Department of Revenue	11	Title 16	State	Crimes and Offenses

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		16-11-340	State	The DOR shall print and distribute to each business establishment in the State that has a retail license, a cardboard placard advising of penalties for armed robbery.
		16-17-503(A)	State	The DOR Director shall provide for the enforcement of 16-17-500 and 16-17-502 dealing with unlawful use of cigarettes and alternative nicotine products. Director shall conduct random, unannounced inspections of locations to determine compliance. The DOR shall designate an enforcement officer to conduct annual inspections.
Department of Revenue	12	Title 23	State	Law Enforcement and Public Safety
		23-51-60 (G)	State	Cigarettes seized by law enforcement or the State Fire Marshal under the Ignition Propensity Standards must be turned over to the DOR and forfeited to the State.
		23-51-70 (B)	State	The DOR in the regular course of business may inspect cigarette packages for ignition propensity marking.
		23-51-80	State	The DOR has authority to examine books, records, invoices, etc. relating to ignition propensity marking.
		23-47-50(F)	State	The DOR requirement to provide form and collect 911 fees and deposit with State Treasurer
Department of Revenue	13	Title 27	State	Property and Conveyances
		27-16-110	State	Requires that the DOR regulate Catawba Indian Bingo games and issue Special Catawba Bingo license.
		27-16-110 (C)(3)	State	The DOR shall collect all revenues derived from the special tribal bingo tax.
		27-16-110 (E)	State	The DOR has the authority to administer, and regulate all bingo games sponsored by the tribe. The DOR has the authority to suspend or revoke the Tribe's bingo license. The DOR shall notify the Tribe of violations and provide the Tribe with an opportunity to correct the violations before its license may be revoked.
		27-16-130(D)(4)	State	If the Tribe chooses to assess a tribal real property tax, the DOR shall provide necessary assistance.
		27-16-130(F)(1)	State	If property tax lien cannot be satisfied by personal property of the taxpayer, the political subdivision may certify the deficiency to the State and the State shall levy against other taxable property of the taxpayer in the State and remit the proceeds to the appropriate tax authority. (Catawba Indians Settlement Statute.)
		27-16-130(H)(3)(a)	State	Requires the DOR to administer and collect the tribal sales tax for the Catawba.
		27-16-130(H)(3)(b)	State	The DOR must separately account for the tribal sales tax and provide the revenue to the Tribe at no cost to the Tribe.
		27-16-130(H)(3)(d)	State	For in-state vendors, tribal use tax must also be collected by the DOR.
Department of Revenue	14	Title 30	State	Public Records
		30-1-20	State	The DOR's Director or his designee is legal custodian of records.
		30-1-70	State	Records must be protected from destruction. Records must be kept secure in vaults or rooms having proper ventilation and fire protection. They must be kept in the building where they are ordinarily used except in cases where they may be transferred.
		30-1-80	State	The DOR must cooperate with the Department of Archives and History in the continuing program for the economical and efficient management of the records of the agency.

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		30-1-80	State	The head of each agency and all legal custodians of public records must cooperate with the Department of Archives and History and establish and maintain an active and continuing program of records management.
		30-2-20	State	The DOR must develop privacy policies and procedures to ensure that the collection of personal information is limited to that information required by the agency.
		30-2-50 (B)	State	The DOR must provide notice to requestors of information that using information for commercial solicitation is prohibited.
		30-2-50(C)	State	The DOR must take reasonable measures to ensure that no person or private entity obtains or distributes personal information obtained from a public record for commercial solicitation.
Department of Revenue	15	Title 31	State	Housing and Redevelopment
		31-17-340	State	The DOR shall prescribe forms necessary to issue mobile home decals.
		31-17-370	State	The DOR shall prescribe forms necessary for moving permits on mobile homes.
Department of Revenue	16	Title 33	State	Corporations, Partnerships and Associations
		33-14-220 (a)(4)	State	Certificate of Compliance required before a dissolved corporate taxpayer can be reinstated.
Department of Revenue	17	Title 38	State	Insurance
		38-55-570(B)	State	The DOR shall release information relating to suspected false statements or misrepresentations (as defined by Section 38-55-530(D)) requested by the Insurance Fraud Division of the Office of the Attorney General.
		38-55-570(C)	State	The DOR must report all cases of suspected or reported false statements and misrepresentations (as defined at Section 38-55-530(D)) to the Insurance Fraud Division of the Office of the Attorney General.
Department of Revenue	18	Title 40	State	Professions and Occupations
		40-29-100	State	License to sell manufactured homes.
		40-60-35 (A)(2)	State	Assessors and other staff responsible for the assessment of property must receive seven hours of instructions each year. This instruction must be received from the DOR or other providers or courses approved by the DOR.
Department of Revenue	19	Title 41	State	Labor and Employment
		41-8-50 (J)	State	The DOR must suspend or revoke a license upon order of the director of LLR. Immigration Reform Act.
Department of Revenue	20	Title 43	State	Social Services
		43-5-120	State	(a)The DOR shall provide the DSS director or his designees an abstract of the income tax return requested, or provide information concerning any item of income or expense...contained in the income tax return or disclosed by any investigation of income or return of the applicant or recipient. (c)The applicant or recipient whose income tax records have been requested from the DOR shall be notified by mail that such request has been made at the time of the request.
Department of Revenue	21	Title 44	State	Health

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted
	44-56-405		State	The DOR shall collect and enforce payment of surcharges and fees which constitute the Dry cleaning Facility Restoration Trust Fund
	44-56-420		State	Collection of fees for Dry cleaning Facility Restoration Trust Fund by the DOR and fund administered by the DOR. Judgments, recoveries, reimbursements, loans, surcharges, fees, other than administrative costs retained by the DOR, must be credited to the Fund.
	44-56-425		State	Sets forth requirements for Dry cleaning Exemption Certificate. The DOR must refund payments made by facilities after 07/01/2009 that meet requirements of 44-56-425 (A)(3)(b). The DOR shall issue an updated dry cleaning facility exemption certificate to a new owner or operator upon request.
	44-56-435 (A)		State	The DOR shall distribute registration forms to owners and operators of dry cleaning and wholesale facilities and to property owners. The DOR shall use reasonable efforts to identify and notify owners, operators, and property owners of dry cleaning and wholesale supply facilities of the registration requirements by certified mail, return receipt requested. Shall provide to DHEC a copy of each applicant's registration materials within 30 working days of the receipt of materials.
	44-56-435 (B)		State	The DOR must administer, collect, and enforce the surcharge and fees in the same manner as sales and use taxes, except no timely payment discount, or exemptions or exclusions are allowed.
	44-56-435 (C)		State	The DOR shall retain funds for the costs incurred to collect and enforce the fund which may include a part-time employee, with the related expenses for audit purposes. Funds withheld must not exceed the actual costs to administer, collect and enforce the fund. The proceeds of the registration fee and surcharges, after deducting the costs incurred by the DOR in auditing, collecting, distributing and enforcing payment of the registration fee and the surcharges must be remitted to the State Treasurer and credited to the Fund.
	44-56-435 (F)		State	The DOR shall create and update an annual report of all dry cleaning facilities in the State. Report must identify those that have a dry cleaning facility exemption certificate and must provide the status of the annual certificates of registration for those in the fund. The DOR shall publicize the report and distribute it as widely as practical on October 30th of each year to interested parties, including wholesale suppliers, dry cleaners, DHEC and other interested parties.
	44-56-440 (A)(2)(a)		State	The DOR must notify the owner or operator of the dry cleaning facility of a registration by the property owner.
	44-56-440 (C)		State	The DOR must issue a drycleaner's certificate of registration valid October 1--September 30.
	44-56-495(D)		State	An employee of the DOR shall attend meetings of the Dry cleaning Advisory Council to provide the council informal assistance as to matters involving the surcharges and fees that are imposed by this act and administered and collected by the DOR.
	44-96-120(B), 170(N)		State	Allocates proceeds of solid waste disposal fees.
	44-96-160(W)(1)		State	The DOR must collect a fee of eight cents per gallon from wholesalers of motor oil and similar lubricants. Administer and enforce in the same manner as sales and use tax.
	44-96-160(W)(2)		State	The DOR shall remit fees collected pursuant to this chapter to the Solid Waste Management Trust Fund.
	44-96-160(X)		State	Upon Petroleum Fund balance equal to or exceeding three million dollars, the DOR must adjust fee rate to produce fund revenue requirements.
	44-96-160 (X)		State	The DOR is required to adjust the fee for used motor oil based on the amount of revenue received and the time frame in which the amount is collected to reflect a full year's collection to produce the amount of revenue required in the fund.
	44-96-170(N)		State	Allocates proceeds of solid waste disposal fees.

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		44-96-170(N)	State	The DOR shall administer, collect and enforce waste tire disposal fee in the same manner as sales and use tax. Fee shall be two dollars per tire sold to ultimate consumer. Remit fees to State Treasurer.
		44-96-170(O)	State	Upon proper application of Fee Refund wholesaler/retailer, the DOR must refund one dollar per tire delivered for recycling.
		44-96-170(N)	State	The DOR shall administer and collect the tire recycling fee in the same manner as sales and use tax.
		44-96-170(N)	State	The DOR shall administer, collect and enforce the tire recycling facility fee in the same manner that sales and use taxes are collected. The DOR shall deposit all fees with the Treasurer's Office
		44-96-170(O)	State	The DOR must provide verification procedures for determining whether a refund is due for turning in waste tires to a waste tire processing facility.
		44-96-180(F)	State	The DOR shall administer, collect and enforce lead acid battery fee in the same manner as sales and use tax. Fee shall be two dollars per lead-acid battery sold to ultimate consumer. Remit fees to State Treasurer
		44-96-200 (E)	State	The DOR shall administer, collect and enforce white good disposal fee in the same manner as sales and use tax. Fee shall be two dollars per white good delivered by wholesalers to retailers, jobbers, dealers or other wholesalers for resale. Remit fees to State Treasurer.
Department of Revenue	22	Title 48	State	Environmental Protection and Conservation
		48-30-20	State	Purpose of statute is to create an assessment of primary forest product processed from SC timber to provide a source for funds to finance the operations provided for in Chapter 18[28]. [sic]
		48-30-40	State	All proceeds of assessment shall be deposited in the Forest Renewal Fund. Collection of the assessments shall be suspended in any fiscal year in which the general assembly fails to make general fund appropriations to the Forest Renewal Fund.
		48-30-50(1)	State	The DOR shall develop administrative procedures to collect the assessment from primary forest product processors, deposit funds collected from the assessment and audit records to determine compliance.
		48-30-80	State	The DOR shall enforce collection of the primary forest product assessment.
		48-46-40	State	The DOR shall deposit with the State Treasurer payments on low level radioactive waste.
		48-46-40	State	Allocates proceeds of Commercial Nuclear Waste fees.
Department of Revenue	23	Title 55	State	Aeronautics
		55-5-280	State	Allocates proceeds of aviation fuel tax.
Department of Revenue	24	Title 58	State	Public Utilities, Services and Carriers
		58-3-100	State	Allocates public utility assessments.
		58-3-100	State	Assess each utility company, railway company, household goods carrier and hazardous waste for disposal carrier its proportion of the expenses in proportion to its gross income from operation in this State. Issue assessments on or before the first day of July each year. Assess the companies and collect in the manner provided by law for the collection of taxes from the companies including the enforcement and collection provisions of Chapter 54 and paid, less the DOR actual incremental increase in the cost of administration, into the State Treasury as other taxes collected by the DOR for the state.

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		58-5-480	State	The DOR on or before the first day of July in each year must assess each natural gas utility regulated. The assessments must be deposited in a special fund with the State Treasurer's Office.
		58-9-2630	State	The DOR shall require an annual report of all communications service providers.
		58-25-80	State	The DOR is responsible for promulgating regulations for exemptions by nonprofits who are regional transportation authorities.
Department of Revenue	25	Title 59	State	Education
		59-20-20(3)	State	The DOR shall calculate the Index of Taxpaying Ability.
		59-20-20(3)	State	The DOR shall exclude an imputed value of impact aid receipts from the Index of Taxpaying Ability. The Index must be determined annually from sales ratio data. The DOR shall provide a preliminary Index by December first of each year and a final Index by February first to the Department of Education and to each auditor of each county. The DOR shall adjust the Index in the year in which an appeal is resolved. The data gathered by the DOR to determine the Index must be preserved as public records in the offices of the DOR for four years. The DOR shall file a statement stating the methodology employed in making the annual determination of the Index. All worksheets, computer printouts, the actual calculation, appraisals and all working papers must be preserved as part of the public record. . The DOR must use only reported consideration on sales for which deeds have been placed on public record. The DOR shall make appraisals where sales data is not available . The value of a fee-in-lieu of taxes shall be computed by the DOR basing the computation on the net fee received and retained by the school district.
		59-21-1010	State	Allocates proceeds of additional sales tax imposed by the Education Improvement Act.
Department of Revenue	26	Title 60	State	Libraries, Archives, Museums and Arts
		60-2-30	State	All state agencies must provide at least fifteen copies of every state publication that the agency causes to be printed to the State Library within fifteen days after the printing. A publication produced only in electronic format must be electronically provided to the State Library within fifteen days.
Department of Revenue	27	Title 61	State	Libraries, Archives, Museums and Arts
	27.1	Title 61, Chapter 2		General Provisions
		61-2-20	State	The DOR is vested with the power to administer Title 61. (Alcohol and alcoholic beverages.)
		61-2-70	State	The DOR shall issue all licenses, permits & certificates provided for in this title.
		61-2-80	State	The DOR is empowered to regulate the operation of all retail locations authorized to sell beer, wine or alcoholic liquor. The DOR is authorized to establish conditions or restrictions on issuing or renewing a license or permit.
		61-2-80	State	The State, through the DOR, has the sole and exclusive authority to regulate the operation of all locations authorized to sell beer, wine or alcoholic liquors. The DOR is authorized to establish conditions or restrictions which the DOR considers necessary before issuing or renewing a license or permit.
		61-2-100	State	The DOR may issue licenses or permits for alcoholic beverage licenses and shall initiate action to revoke any permits or license in certain instances.
		61-2-100 (B)	State	The DOR shall initiate action to revoke any permit or license that is issued to any person who is not the owner or when the licensed individual or an individual principal is under twenty-one years of age.
		61-2-105	State	The DOR shall collect increased application and license fees related to ABL licensing for purposes of funding SLED operations and shall allocate these fees to SLED as soon as practicable.

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		61-2-136	State	The DOR shall transfer the permit of a currently licensed beer and wine wholesaler or currently licensed alcoholic liquor wholesaler upon notice in writing of the new location.
		61-2-160	State	The DOR shall notify an applicant of a license or permit under Title 61 of the necessary requirements to comply if the DOR determines that delinquent taxes, penalties, or interest are due.
	27.2	Title 61, Chapter 4		Beer, Ale, Porter and Wine
		61-4-310	State	The DOR must prescribe forms for a certificate of registration and must issue or register application for certificates.
		61-4-310 (A)	State	The DOR must prescribe forms for a certificate of registration which must be approved before the shipment of beer or wine by a producer to a point within the state.
		61-4-310 (B)	State	The DOR in its discretion must issue or reject the application for a certificate of registration.
		61-4-515 (A)	State	The DOR shall process application and issue permit to sell beer & wine at a motorsports entertainment facility and/or tennis specific complex
		61-4-1515(A)	State	The DOR must maintain Brewery Insurance information with ABL licensing information.
		61-4-520(7)(a)	State	The DOR shall determine which newspapers meet the requirements of a newspaper most likely to serve notice to interested citizens in the case of application to sell beer or wine.
		61-4-525 (C)	State	The DOR shall continue to process an application and issue the permit to sell beer or wine if a protestant has no desire to attend a hearing.
		61-4-1920	State	The DOR shall prescribe the forms and ID tags for beer kegs provided to retail licensees.
	27.3	Title 61, Chapter 6		Alcohol Beverage Control Act
		61-6-195	State	The DOR must certify that an alcoholic retail dealer has not purchased and will not purchase from anyone other than a wholesaler prior to issuing or renewing a license.
		61-6-700	State	The DOR must prescribe the form and conditions for the application for a cooking alcohol license.
		61-6-720	State	The DOR must revoke the special bakery food manufacturer's license of any operation which permits the consumption of alcoholic liquor as a beverage of liquor.
		61-6-1530	State	The DOR must prescribe by regulation the size of lettering and location of signs to be posted at a seller's of alcoholic liquors place of business.
		61-6-1610	State	The DOR shall suspend the alcohol license of any establishment which drops below a Grade A level until DHEC issues a Grade A retail food establishment permit after option for re-inspection.
		61-6-1825 (C)	State	The DOR shall continue to process an ABL application if a protestant expresses no desire to attend a contested hearing.
		61-6-2010(A)	State	The DOR shall charge a nonrefundable filing fee of one hundred dollars for processing each temporary permit application and a daily permit fee of fifty dollars for each day for which a permit is approved. The DOR must also offer an option of an annual fifty-two week temporary permit for a nonrefundable fee of three thousand dollars per year.
		61-6-2016	State	The DOR shall process application and issue permit to alcoholic liquor at a motorsports entertainment facility and/or tennis specific complex
Department of Revenue	28	Title 62	State	South Carolina Probate Code
		62-3-1002	State	Requirement for the DOR to issue a certificate that fiduciary has filed and paid all that is due regarding taxes imposed by Chapter 6 of Title 12.
		62-3-1003	State	Requirement for the DOR to issue closing letter for estates. This letter reflects that personal representative has complied with Chapter 16 of Title 12.
Department of Revenue	29	Acts		

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted
		Section 8. Act No. 355 of 2004: Clarendon School District Tax	State	The DOR, the State Department of Education, and the Clarendon County Auditor shall furnish data to the State Treasurer, the county treasurer, and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenue. The information that must be supplied to Clarendon County school districts upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.
		Section 7. Act No. 588 of 1994: Cherokee School District Tax	State	Data - The DOR shall furnish data to the State Treasurer and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenues. The information which must be supplied to Cherokee County School Dist. 1 upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.
		Section 6. Act No. 132 of 2003: Darlington School District Tax	State	The sales and use tax levied pursuant to this act must be administered and collected by the DOR in the same manner that other sales and use taxes are collected.
		Section 8. Act No. 132 of 2003: Darlington School District Tax	State	The DOR shall furnish data to the State Treasurer and to the school districts for the purpose of calculating distributions and estimating revenues. The information which must be supplied to the school district upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.
		Section 1(F). Act No. 146 of 2001: Jasper School District Tax	State	The tax levied pursuant to this section must be administered and collected by the DOR in the same manner that other sales and use taxes are collected.
		Section 1(H). Act No. 146 of 2001: Jasper School District Tax	State	The DOR shall furnish data to the State Treasurer and to the district for the purpose of calculating distributions and estimating revenues. The information which must be supplied to the district upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.
		Section 9. Act No. 426 of 2006: Lee School District Tax	State	The DOR, the State Department of Education, and the Lee County Auditor shall furnish data to the State Treasurer, the county treasurer, and to the governing body for the purpose of calculating distributions and estimating revenues. The information that must be supplied to the governing body upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.
		Section 6. Act No. 378 of 2004: Lexington School District Tax	State	The tax levied pursuant to this act must be administered and collected by the DOR in the same manner that other sales and use taxes are collected.
		Section 8. Act No. 378 of 2004: Lexington School District Tax	State	The DOR shall furnish data to the State Treasurer and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenues. The information which must be supplied to each school district upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.
		59.5 Act 387 of 2000 11-5-170 et seq	State	Classify revenue by tax type and other categories required for State level recording and analysis, pursuant to the Comptroller General's mandate at '59.5 Act 387 of 2000, and the Treasurer's mandate at '11-5-170 et seq.
Department of Revenue	30	Regulations		
		Regulation -117.200.2	State	If a taxpayer converts machine sensible records, including copies of files to a standard record format the DOR is responsible for developing the format.

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted
		Regulation - 117-850.1	State	The DOR must provide forms for the completion of income tax returns. Reproduced or computer prepared forms must conform to the standards issued by the forms management section of the DOR.
		Regulation - 117-850.2	State	The DOR must publish standards for the specifications for using non paper methods.
		Regulation - 117-875	State	The DOR must determine voluntary contributions to check offs at least annually.
		Regulation - 117-1200.3	State	The DOR must prescribe forms for the reporting of the number of cases of alcoholic liquors sold during the preceding month.
		Regulation - 117-1250.1	State	The DOR must prescribe forms for the reporting by wholesale beer and wine dealers of purchases or exchange of their products with other wholesale dealers.
		Regulation - 117-1720.2	State	The DOR shall annually make a ratio study of all the counties in the State to determine level of appraisal as provided in Section 12-43-250.
		Regulation - 117-1720.3	State	The DOR must supply a copy of the final index of taxpaying ability to the Department of Education and the auditor of each county on or before February 1st.
		Regulation - 117-1740.1	State	The DOR directs what information must be contained in a building permit.
		Regulation - 117-1740.3	State	The DOR directs what information must be kept by counties in order to value property for property tax purposes.
		Regulation - 117-1740.4	State	The DOR must provide forms to all counties for the purpose of providing information for ratio studies. The DOR must also approve the forms for submission of information in an electronic form.
		Regulation - 117-1840.2	State	The DOR is responsible for implementing the use value procedures for timberland and cropland.
Department of Revenue	31	Section C Provisions		
		106.1	State	If any employee of the Department of Revenue is subpoenaed to testify during litigation not involving the Department of Revenue, the party subpoenaing the employee(s) to testify shall reimburse the State for expenses incurred by the employee(s) requested to testify. Expenses shall include but are not limited to the cost of materials and the average daily salary of the employee or employees.
		106.2	State	(DOR: Court Order Funds Carry Forward) Funds awarded to the Department of Revenue by court order shall be retained in a special account and shall be carried forward from year to year, and expended as needed to accomplish the purposes and conditions of said order if specified, and if not specified, as may be directed by the Director of the Department of Revenue.
		106.3	State	(DOR: Rural Infrastructure Fund Transfer) Notwithstanding Section 12-10-85, the Department of Revenue is authorized to deposit revenues from the Rural Infrastructure Fund in excess of \$12 million dollars to the Rural Infrastructure Fund under the Rural Infrastructure Authority. Any revenues in excess of \$17 million shall be deposited in the Rural Infrastructure Fund under the Department of Commerce, Coordinating Council.
		106.4	State	(DOR: SCBOS Funds) The Department of Revenue shall share equally the collection assistance fees imposed on overdue tax debt with the South Carolina Business One Stop program. The funds received by the department from this fee shall be used for continued administration of the revenue laws in a fair and impartial manner. Any unexpended funds generated by the fee shall be carried forward from the prior fiscal year into the current fiscal year and shall also be shared equally between the Department of Revenue and the South Carolina Business One Stop program.
		106.5	State	(DOR: Across the Board Cut Exemption) Whenever the Budget and Control Board or General Assembly implements an across the board budget reduction, the funds appropriated to the Department of Revenue shall be exempt from any such mandated budget reduction.

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted
	106.6		State	<p>(DOR: Candidate Tax Return Programs) (A) From the funds appropriated in this act, the department must develop a program to process inquiries from a candidate for an office of this State or its political subdivisions or any gubernatorial appointee concerning whether that candidate or appointee has filed annual state income tax returns that he was required to file during the past ten years, regardless of the source of income, has paid all income taxes due during that time period, and has satisfied all judgments, liens, or other penalties for failure to pay income taxes when due. The department may only respond to an inquiry if the inquiry is made by a candidate or appointee concerning that candidate's or appointee's own income tax returns.</p> <p>(B) Unless a candidate or appointee requests otherwise, the department must post the results of all inquiries from candidates or appointees in a prominent place on its internet website. The information must be organized in the following manner: (1) the candidates name as it will appear on the ballot or the appointee's name as it appears on his income tax returns; (2) identify the years that the candidate or appointee was required to file income tax returns and identify the years, if any, that the candidate or appointee was not required to file income tax returns; (3) state whether the candidate or appointee filed income tax returns in each year that the candidate or appointee was required to file income tax returns; (4) state whether the candidate or appointee paid income taxes due each year that the candidate or appointee was required to file income tax returns; and (5) state whether the candidate or appointee had a judgment, lien, or other penalty levied against him for failure to pay income taxes when due, the year of the levy, and whether that judgment, lien, or other penalty has been satisfied. The department may not post a candidate's complete income tax return when fulfilling its obligations under this proviso.</p> <p>(C) (1) Participation in this program by a candidate or appointee is voluntary.</p> <p>(2) A candidate's or appointee's inquiry constitutes a waiver of confidentiality with the department concerning the information posted.</p>
	106.7		State	<p>(DOR: Admissions Tax Exemption) Any amount that an accredited college or university requires a season ticket holder to pay to a nonprofit athletic booster organization that is exempt from federal income taxation in order to receive the right to purchase athletic event tickets is exempt from admissions tax.</p>
	106.8		State	<p>(DOR: Fraudulent Tax Return Program) The Department of Revenue may establish a Fraudulent Tax Return Detection Program to prevent payment of fraudulent tax refunds. To implement the program the department may contract with information and technology entities to provide the necessary detection capabilities. The department shall pay for the program from the savings realized by implementation.</p>
	106.9		State	<p>(DOR: Treasury Offset Program) The Department of Revenue is authorized to retain up to \$140,000 of mailing and associated administrative costs incurred as a result of the State's participation in and the notice requirements of the Federal Treasury Offset Program. Retained expenses shall be from tax offset revenue received from the federal government. Remaining revenue shall be deposited in the General Fund.</p>

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted
	106.12		State	(DOR: May Events) Of the accommodation tax returned to Horry County or the municipalities therein, up to one third of the total allocation may be set aside and used for direct policing activities during events held in May within Horry County. By October thirty-first, the local government must inform the Department of Revenue the percentage of accommodation tax to withhold, not to exceed one third of the estimated yearly return, that will be dedicated to direct policing activities. These funds shall be sent by the Department of Revenue to the local governing entity upon request of the local entity. A report on the expenditure of these funds, which must include the amount and purpose for which the funds were expended shall be submitted by the county or municipalities to the Governor, the Chairman of Senate Finance Committee and the Chairman of House Ways and Means Committee no later than ninety days after the end of any event in which these funds are expended.

IV. Reports and Reviews
1. Agency Reporting Requirements

Agency Submitting Report	Item #	Report Name	Legislative Entity Requesting Report	Law Requiring Report	Stated Intent of Report	Year First Required to Complete Report	Reporting Freq.	# of Days in which to Complete Report	Month Report Template is Received by Agency	Month Agency is Required to Submit the Report	# of Staff Members Needed to Complete Report	Approx. Total Amount of time to Complete Report	Approx. total Cost to Agency to Complete (considerin g staff time, etc.)	Positive Results of Reporting	Method in which Report Template is Sent to Agency (i.e. via email; receive	Format in which Report Template is Sent to Agency	Method in which Agency Submits Completed Report (i.e. email; mail; click submit on web based form; etc.)	Format in which Agency Submits Completed Report (word, excel; web
Department of Revenue	1	Restructuring and Seven Year Report	House Legislative Oversight Committee	1-30-10(G)(1)	Increased Efficiency	2015	Annually	30	February	March	3 to 6	50 to 100 hrs	Unknown	TBD	Email and Hardcopy	Word and Excel	Email and Hardcopy	Word and Excel
Department of Revenue	2	Restructuring Report and Cost Savings Plan	Office of SC Senate Oversight	§2-2-5 §1-30-10(G)	Increased Efficiency	2015	Annually	57	November	January	3 to 6	50 to 100 hrs	Unknown	TBD	Email and Hardcopy	Word and Excel	Email, Mail	pdf
Department of Revenue	3	Agency Debt Collection Report	Chairmen of the Senate Finance, Chairman of the House Ways and Means, Inspector General	Proviso 117.37	Accountability and transparency	2002	Annually	30	January	February	3 to 6	50 to 100 hrs	Unknown	Increased accountability & transparency	Email and Hardcopy	Word	Email, Mail, Hand Delivered	pdf
Department of Revenue	4	Corporate Infrastructure Tax Credit Report	Chairman of Senate Finance, Chairman of House Ways and Means, Secretary of Department of Commerce	12-20-105(H)	Accountability and transparency	2014	Annually	NA	NA	March	3 to 6	50 to 100 hrs	Unknown	Increased accountability & transparency	NA	NA	Email, Mail, Hand Delivered	pdf
Department of Revenue and SLED	5	Breweries, Samples and Sales of Beer; Penalties Report	Chairman of Senate Finance, Chairman of Senate Judiciary, Chairman of House Ways and Means and Chairman of House Judiciary	A36, R68, H3554	The purpose of this report is to enable the General Assembly to consider the information provided by the report to determine if state laws should be amended and additional revenue for regulation and enforcement of Section 61 4 1515 should be appropriated.	2016	Nonrecurring	NA	NA	March	3 to 6	50 to 100 hrs	Unknown	TBD	NA	NA	Email, Mail, Hand Delivered	pdf
Department of Revenue	6	Consumer Protection Services Report	Governor General Assembly	Proviso 118.14	Accountability and transparency	2014	Annually	NA	NA	March	3 to 6	50 to 100 hrs	Unknown	Increased accountability & transparency	NA	NA	Email, Mail, Hand Delivered	Word
Department of Revenue	7	Angel Investor Tax Credit Report	Governor House Ways and Means Senate Finance DOR Website	11-44-70(D)	Accountability and transparency	2014	Annually	NA	NA	March	3 to 6	50 to 100 hrs	Unknown	Increased accountability & transparency	NA	NA	Mail, Hand Delivered	Word
Department of Revenue	9	Accountability Report	Governor General Assembly	1-1-810	Accountability and transparency	1995	Annually	60	July	September	3 to 6	50 to 100 hrs	Unknown	Increased accountability & transparency	Email, website	Word and Excel	Email, Mail, Hand Delivered	Word, Excel and pdf

IV. Reports and Reviews
2. Internal Audit

Agency Submitting Report	Does agency have internal auditors? Y/N	Date Internal Audits Began	Individuals responsible for hiring internal auditors	Individuals to whom internal auditors report	Name and contact information for head Internal Auditor	General subject matters audited	Who makes decision of when an internal audit is conducted	Information considered when determining whether to conduct an internal audit	Do internal auditors conduct an agency wide risk assessment routinely? Y/N	Do internal auditors routinely evaluate the agency's performance measurement and improvement systems? Y/N	Total Number of Audits performed in last five fiscal years	# of months for shortest audit	# of months for longest audit	Avg. # of months needed to conduct audit	Date of most recent Peer Review of Self-Assessment by SCSIAA or other entity (if other entity, name of that entity)
SC Department of Revenue	Y	Unknown	Agency Director	Agency Director	Kim Tudor, haleyk@sctax.org, 803-898-5051	operational, compliance, financial, security	Internal Audit Director and Agency Director	Risk score per annual risk assessment and compliance requirements	Y	Y	72	0.4	9.1	3	May 1, 2012 - performed by SC SIAA

V. Key Performance Measurement Processes

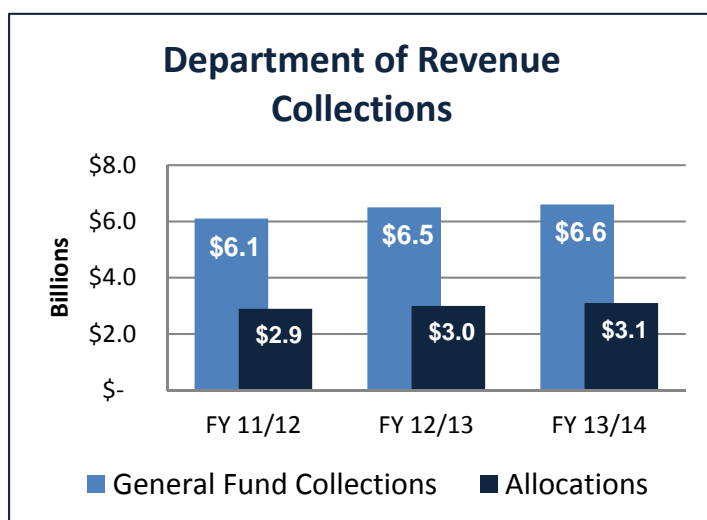
A. Results of Agency's Key Performance Measurements

FY 13/14 - Performance Measure #1

Total Revenue Collections

The mission of the Department of Revenue (SCDOR/Department/Agency) is to administer the revenue and regulatory laws of this State in a manner deserving the highest degree of public confidence in our integrity, effectiveness and fairness. In order to accomplish the mission, the Department is committed to **maximizing compliance and collections** due to the State.

For Fiscal Year 2014, total annual net collections by the Department amounted to \$9.7 billion through collection and enforcement activities from the taxes we administer and other collection activities for which we are responsible.



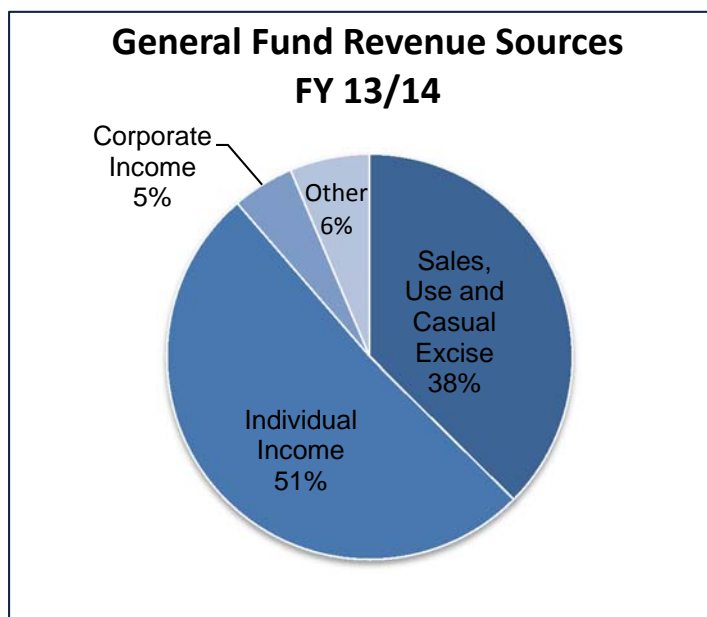
The Department collected approximately **94% of the state's general fund** in Fiscal Year 2014. While each state specifies its own tax rates, individual income and sales taxes comprise the majority of general fund collections. In South Carolina, these two taxes represent over 89% of the State's General Fund.

Sales Tax Comparison

South Carolina's Sales and Use tax collections for Fiscal Year 2014 were approximately \$2.5 billion. This was a 2.7% increase in collections from the previous fiscal year. Of the 11 other states that impose a sales tax at the same rate as South Carolina (6%), the average percentage change in collections from Fiscal Year 2013 to 2014 was 2.7%.

Individual Income Tax Comparison

South Carolina's Individual Income Tax collections for Fiscal Year 2014 were approximately \$3.4 billion, which was a 2% increase from the previous fiscal year. Although every state has a unique income tax structure, the national average for percentage change in collections from Fiscal Year 2013 to 2014 was 0.9%.



Sources: The Fiscal Survey of States. Fall 2014. A Report by the National Association of state Budget Officers

This measure is reviewed by the Director and all senior leaders.

FY 13/14 - Performance Measure #2

Percentage of Taxes Filed Electronically

Of the 2.5 million individual income tax returns filed in South Carolina in 2013, 86% were filed electronically. Other tax categories saw high numbers as well. More than 66,000 Corporate tax returns were filed electronically, which accounted for 32% of all the state's Corporate tax returns in 2013. Sales and withholding electronic returns hover at 69% and 68%, respectively. Overall, of the total returns filed across tax types for Fiscal Year 2014, approximately 64% were filed electronically.

This measure is reviewed by the Director and senior leader over Taxpayer and Business Services.

Comparison to Other States

South Carolina shared a 5th place ranking with 10 other states who reported collecting 85% of their Individual Income Tax returns electronically. The state with the highest percentage belonged to Kansas who collected 94% of its returns electronically.

Source: Federation of Tax Administrators

FY 13/14 - Performance Measure #3

Number of New Registrants of Non-filers

In order to expand South Carolina's tax base through continued revenue growth, the Department is committed to establishing a Nexus partnerships with all taxpayers with a sufficient connection (activity, transaction, property, etc.) to the State. In Fiscal Year 2014, the Department's Nexus Discovery Unit registered 322 new taxpayers, which represented a 12% increase from Fiscal Year 2013 and a 17% increase from Fiscal year 2012.

This measure is reviewed by the Director and senior leaders over Taxpayer and Business Services and Field Operations.

FY 13/14 - Performance Measure #4

Use Tax Collections Reported on Individual Income Tax Returns

In accordance with the Department's mission to promote compliance, the Individual Income Tax return (SC 1040) was updated to include a reporting line for taxpayer's use tax due from internet, mail-order or out-of-state purchases. As a result, the Department has seen an increase in Use Tax collections over the past three years. For Tax Year 2013, the Use Tax collections reported on individual income tax returns (SC 1040) was \$4,068,479.

Use Tax Collections Reported on SC Individual Income Tax Returns		
Tax Year 2013	\$4,068,479	4.4% of Total Returns Filed
Tax Year 2012	\$3,431,987	3.9% of Total Returns Filed
Tax Year 2011	\$1,412,521	0.5% of Total Returns Filed

Comparison to Other States:

The most recent study on this measure was published in April 2012 by the Research Department of the Minnesota House of Representatives in a report titled Use Tax Collection on Income Tax Returns in Other States. This study indicated that 25 states provide for Use Tax reporting on Individual Income tax returns. Of those states, the average percentage of returns reporting use tax was 1.9% in Tax Year 2009.

This measure is reviewed by the Director and senior leaders over Taxpayer and Business Services and Internal Audit.

FY 13/14 - Performance Measure #5

Taxpayer Satisfaction Rates

The following taxpayer satisfaction rates are reported by an annual state survey conducted by the University of South Carolina's Institute for Public Service and Policy Research.

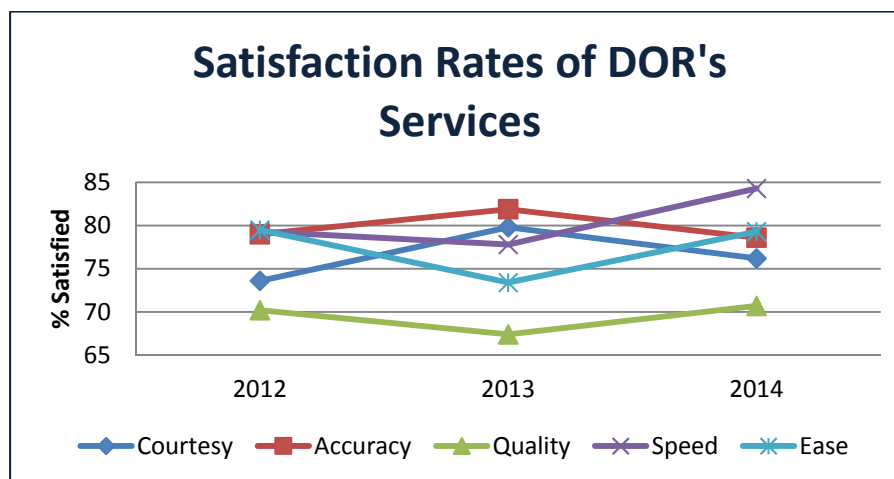
Speed of Income Tax Refunds

The findings indicated that 56% of the respondents reported receiving a state income tax refund. Of that percentage, 97% were satisfied with the amount of time it took to receive a state income tax refund. In the past three years this satisfaction rate has remained approximately in the 95th percentile range.

Customer Service Satisfaction Rates

Respondents who reported some type of personal contact with SCDOR, such as to obtain tax forms, to obtain tax information or advice, or to ask about a refund, were asked a series of questions about the service they received. These questions included ratings of the overall quality of service, the courtesy and attitude of the staff, the accuracy of the information, the speed of the service and overall ease of the process.

2014 Customer Services Satisfaction Rates	
Quality of Service Provided	70.7% Satisfied
Courtesy and Attitude of Staff	76.2% Satisfied
Accuracy of Information Received	78.6% Satisfied
Speed of Service Provided	84.3% Satisfied
Ease of Process	79.3% Satisfied



This measure is reviewed by the Director and senior leaders over Taxpayer and Business Services, Communications and Internal Audit.

FY 13/14 - Performance Measure #6

Maximize Compliance through Litigation

During Fiscal Year 2014, the office of General Counsel for Litigation closed 319 cases resulting in \$5.3 million owed to the State of South Carolina from non-compliant taxpayers. This included Corporate Income Tax, Sales Tax, Individual Income Tax, Withholding Tax, and Criminal Cases.

This measure is reviewed by the Director and senior leader over Litigation.

FY 13/14 - Performance Measure #7

Build and Retain a Productive Workforce

Workforce Development

In order to develop and build a productive workforce, the Department's Education Division provided approximately 85 employee courses related to customer service, enhanced systems, leadership and process improvement. Security and disclosure certification courses were required by all employees.

Workforce Retention

The Department retained approximately 90.4% of its workforce during Fiscal Year 2014. This percentage has been slowly trending back up since 2012.

This measure is reviewed by the Director and senior leader over Administration.

B. Most Critical Performance Measures

In accordance with the Department's purpose and mission, the most important performance measure is the continuous review and monitoring of revenue collections administered by the Department.

C. Databases/Document Management

South Carolina Automated Tax System (SCATS): This is the mainframe tax processing and financial management system used for miscellaneous taxes, Individual Income Taxes, and Property returns.

South Carolina Integrated Tax System (SCITS): This is a business taxpayer registration application that handles the processing of Sales, Employer Withholding, Exempt Property, Alcohol Beverage Licensing taxes and other miscellaneous taxes.

Miscellaneous Applications: There are approximately ninety applications dedicated to various miscellaneous taxes. Some examples of external web applications include ePay, eSales and eWithholding. Internal web applications include electronic document storage and retrieval, modernized efile for Corporate and Individual Income Taxes, local government services and many others.

South Carolina Business One Stop (SCBOS): SCBOS is a twenty four hour web portal allowing businesses to file and pay for licenses and registrations which are administered across several state agencies. Currently, SCBOS supports business filings for the following state agencies: South Carolina Department of Revenue, South Carolina Department of Employment and Workforce, South Carolina Secretary of State, South Carolina Department of Consumer Affairs, and the South Carolina Department of Health and Environmental Control.

Data Warehouse: This application offers data analytics for audit selection and tax compliance.

Business Objects: This system also offers data analytics and serves as a business intelligence system.

DOR Way: This is an integrated commercial off the shelf (COTS) tax system that will migrate the Department's mainframe and miscellaneous applications to one centralized application. Currently, it is in the developmental/ implementation stages.

SCEIS: This is the state's accounting and procurement application utilized by the Department.

SharePoint: Each division within the agency utilizes SharePoint as a centralized communication and management tool.

D. Recommended Restructuring

Based on the analysis performed during the completion of this report, the Department does not have a recommendation for restructuring.

VI. Seven-Year Plan

A. General

1. Yes or No, does the agency have a plan that provides initiatives and/or planned actions the agency will take during the next seven fiscal years that implement cost savings and increased efficiencies of services and responsibilities in order to continually improve its ability to respond to the needs of the state's citizens?

Yes

B. Current/Recommended Actions

1. Maximize Compliance and Collections

Implement and adapt the agency-wide strategic plan to encompass security, technological advances and initiatives for the Department.

Enhance Efficient Use of Technology Throughout all Divisions

- Promote and encourage electronic filings for all applicable taxes
- Expand ePay services to all taxes paid by Electronic Funds Transfer (EFT)
- Offer fillable forms for documentation and filing
- Promote technological literacy for personnel across all departments in the Agency

Introduce and Implement DORway (COTS)

- Implement integrated commercial off the shelf tax system
- Complete first of a four year installation project in August 2015
- Enhance compliance and customer satisfaction as well as improve workforce effectiveness and stakeholder partnerships

Utilize and Strengthen Partnerships with External Stakeholders

- Increase partnerships with other state agencies
- Maintain and improve the use of the secure data access portal for Local Government Officials to use for information related to Exempt Property, Business Personal Property, and Manufacturing
- Maintain and improve partnership with Federal and State agencies to collect funds
- Promote the GEAR program to help other South Carolina agencies collect unpaid debt

Maximize Voluntary Compliance

- Increase the use of Fair Share Activities – SCDOR litigation
- Identify and find non-filers by using Tax, Income and Nexus/Discovery

Cost Saving

Enhanced use of technology throughout all divisions ensures cost saving by lowering print and postal costs, as well as increased efficiency for both personnel and taxpayers.

By using the COTS product, the department saves the state more than \$50 million in development costs. Once completed, the new tax processing system will afford taxpayers a truly integrated system with real time review of all transactions conducted with the Department. It will be a more secure system while affording additional options for electronic filing and payment. It will allow the Department to provide to stakeholders, such as local governments, information needed to help streamline their operations

Strengthening partnerships with all stakeholders encourages shared information and collaborative knowledge from all parties involved. This provides valuable, cost saving interactions for both the Department and partnership agencies for collecting unpaid debt.

2. Increase Data Security and Reduce Fraud

Reduce the amount of fraudulent tax claims with preventative measures and early detection procedures

Establish a Method for Tracking Fraud Detection and Prevention Data

- Create a system to monitor and categorize fraudulent claims to assess progress on increasing security

Maintain and Improve the Mandatory Security Awareness Training Program for All Employees and Contractors

- Require all new employees, contractors, and on-site vendors to attend security awareness training
- Require biannual security awareness retraining and certification for all employees and contractors

Maintain, Improve and Comply with Security Requirements

- Conduct self-assessments and report to regulatory bodies

- Attain successful completions of on-site compliance reviews conducted by outside parties and regulatory bodies

Continue to Enhance Security Landscape

- Conduct an information technology (IT) security risk assessment
- Maintain and improve Systems Security Plan (SSP)

Cost Saving

By establishing a tracking system to target fraud detection, the Department estimates to reduce the number of fraudulent claims drastically, thus creating a cost savings to both the Department and taxpayers. Mandatory security awareness, requirements and regulations increase the Department's ability to serve both its constituent and employees efficiently and securely.

3. Improve Customer Service Relations with Taxpayer

Improve Response Time

- Increase usability of dor.sc.gov to assist taxpayers in finding information efficiently
- Increase taxpayer satisfaction with the speed of service

Enhance Taxpayer Communication

- Maintain and improve DOR letters, notices, forms, form instructions, newsletters, and frequently asked questions (FAQ) sheet
- Promote and lead taxpayer education classes and workshops
- Use of DORway to increase customer satisfaction as well as allow SCDOR employees to more easily complete day to day duties

Cost Saving

Increased usability of www.dor.sc.gov makes it easier for taxpayers to file taxes and find information online. Effective communication from SCDOR through training, the web, letters and newsletters allow the agency and those it serves to be on the same page.

4. Develop and Retain Competent, Productive and Satisfied Workforce

Capitalize on opportunities for training, mentoring and leadership development

- Enroll supervisors in the Certified Public Manager (CPM) and/or Associate Public Manager (APM) programs
- Cross train divisional groups on process improvement principles and techniques focusing on team building and problem solving skills
- Continue offering tuition reimbursement for qualifying courses

Expand employee recognition throughout the Agency

- Continue holding Employee Recognition Day

Enhance and maintain a culture of wellness

- Maintain and improve an agency-wide health and wellness program

Cost Saving

Turnover costs include productivity losses during training, recruiting and lost work while a position is vacant. By offering career development opportunities, employee recognition and a culture focused on health and wellness, the agency retains its employees.

C. Additional Questions

1. What top three strategic objectives of the agency will have the biggest impact on the Department's effectiveness in accomplishing its mission?
 - a. Ensure continued ability to administer revenue and regulatory laws
 - b. Implement enterprise risk management – security is non-negotiable
 - c. Ensure functional security
2. What are the fundamentals required to accomplish the objectives?
 - a. Understand and anticipate market needs and services
 - b. Consistently provide timely, streamlined communication to our stakeholders
 - c. Ensure functional security that balances enterprise risk management with quality, timely service
 - d. Build and maintain meaningful, ongoing dialog with key stakeholders to provide benchmark service for the state
 - e. Recruit, train, retain and reward employees who make a positive difference
 - f. Visionary and innovative planning
 - g. Proactive service-minded customer focus
 - h. Vibrant two-way communication with our stakeholders, both inside and outside the agency
 - i. Ownership of problems and accountability for solutions demonstrated through words and actions
 - j. Collaboration among teams for everyday process improvement
 - k. Commitment to enhancing and building employee skills and knowledge
 - l. Empowered employees who make a positive difference and are recognized for their contributions

- m. Leadership that models integrity and collaboration across the agency to promote excellence
3. What links on the agency website, if any, would the agency like listed in the report so the public can find more information about the agency?
<http://www.dor.sc.gov/>
4. Is there any additional information the agency would like to provide the Committee or public?
No
5. Consider the process taken to review the agency's divisions, programs and personnel to obtain the information contained in response to all the previous questions in the Restructuring Report and Seven-Year Plan ("Process"). State the total amount of time taken to do the following:
50 to 100 hours
6. Please complete the Personnel Involved Chart. In the Excel document attached, there is a template to complete under the tab labeled, "Personnel Involved." Please list the name of all personnel at the agency who were consulted or performed work to obtain the information utilized when answering the questions in the Restructuring and Seven-Year Plan Report and their title and their specific role in answering the question (i.e., searched the agency documents, asked for information because they are in charge of the department, etc.).

VII. Excel Charts

Please send an electronic copy of the entire Excel Workbook and print hard copies of each of the Charts to attach here. Please print the charts in a format so that all the columns fit on one page. Please insert the page number each chart begins on below.

Historical Perspective Chart _____	<i>Page 1</i>
Purpose, Mission Chart _____	<i>Page 2</i>
Key Products Chart _____	<i>Page 4</i>
Key Customers Chart _____	<i>Page 5</i>
Key Stakeholders Chart _____	<i>Page 6</i>
Key Partner Agency Chart _____	<i>Page 7</i>
Overseeing Body Chart (General and Individual Member) _____	<i>Page 11</i>
Major Program Areas Chart _____	<i>Page 12</i>
Legal Standards Chart _____	<i>Page 14</i>
Agency Reporting Requirements Chart _____	<i>Page 38</i>
Internal Audits Chart _____	<i>Page 39</i>
Personnel Involved Chart _____	<i>Page 51</i>
Similar Information Requested Chart _____	<i>Page 52</i>

VI. Seven Year Plan

C. Additional Questions

6. Personnel Involved

Agency Submitting Report	Name	Phone	Email	Department/Division	Title	Question
Department of Revenue	Virginia Wetzel	803-898-5000	wetzelv@sctax.org	Government and Communication	Legislative Program Coordinator	All
Department of Revenue	Ashley Thomas	803-898-5000	thomasa@sctax.org	Communication Services	Deputy Director of Communications	All
Department of Revenue	Meredith Cleland	803-898-5000	clelanm@sctax.org	Government Services	Deputy Director of Government Services	All
Department of Revenue	Mont Alexander	803-898-5000	ALEXANM@sctax.org	Field Operations	Deputy Director of Field Operations	All
Department of Revenue	Laura Watts	803-898-5000	wattsl@sctax.org	Administrative Services	Deputy Director of Administrative Services	All
Department of Revenue	Sherrie McTeer	803-898-5000	MCTEERS@sctax.org	Taxpayer and Business Services	Deputy Director of Taxpayers and Business Services	All
Department of Revenue	Milton Kimpson	803-898-5000	KimpsoM@sctax.org	Litigation	Deputy Director of Litigation	All
Department of Revenue	Kurt Hamm	803-898-5000	HammK@sctax.org	Chief Information Officer	Chief Information Officer	All
Department of Revenue	Joe Dusenbury	803-898-5000	DUSENBJ@sctax.org	General Counsel	Deputy Director of General Counsel	All
Department of Revenue	Mike Sayles	803-898-5000	SaylesM@sctax.org	Chief Information Security Officer	Chief Information Security Officer	All
Department of Revenue	Keri Boyce	803-898-5000	BoyceK@sctax.org	Communication Services	Communications Program Coordinator	All
Department of Revenue	Shannon Attaway	803-898-5000	Attawas@sctax.org	Government Services	Local Government Info. Coordinator	All

Agency Name:
 Agency Code:
 Agency Section:

Similar Information Requested Chart

Similar Info Requested

Agency Submitting Report	Restructuring Report Question #	Name of Other Report	Section of Other Report	Entity Requesting Report	Freq. Other Report is Required
Department of Revenue	Key Performance Measure Processes	Restructuring Report and Cost Savings Plan	Entire Report	Office of SC Senate Oversight Committee	Annually
Department of Revenue	Key Performance Measures Processes	Accountability Report	Goals, Objectives, Performance Measures	Governor and General Assembly	Annually