

Legislative Oversight Committee
South Carolina House of Representatives
Post Office Box 11867
Columbia, South Carolina 29211
Telephone: (803) 212-6810 • Fax: (803) 212-6811



2016 Annual Restructuring Report Guidelines

PLEASE NOTE:

The information included in the agency's report will appear online for all legislators and the public to view.

Agency Name:
Date Report Submitted:
Agency Head
First Name
Last Name:
Email Address:
Phone Number:

South Carolina Department of Revenue

January 12, 2016

Rick
Reames
rick.reames@dor.sc.gov
803 898 5148

SUBMISSIONS	
What to submit?	Please submit this document in electronically only in both the original format (Excel) as well as in a PDF document. Save the document as "2016 - Agency ARR (<i>insert date agency submits report</i>)."
When to submit?	The deadline for submission is by the first day of session, January 12, 2016.
Where to submit?	Email all electronic copies to HCommLegOv@schouse.gov.

NOTE: If the agency enters its Name and the Date of Submission in the "Cover Page" tab, it should automatically populate at the top of each tab in this report.

WHERE INFORMATION WILL APPEAR	
Where will submissions appear?	The information included in the agency's report will appear online for all legislators and the public to view. On the South Carolina Statehouse Website it will appear on the Publications page as well as on the individual agency page, which can be accessed from the House Legislative Oversight Page.

QUESTIONS	
Who to contact?	House Legislative Oversight at 803-212-6810.

OTHER INFORMATION	
<i>House Legislative Oversight</i>	
Mailing	Post Office Box 11867
Phone	803-212-6810
Fax	803-212-6811
Email	HCommLegOv@schouse.gov
Web	The agency may visit the South Carolina General Assembly Home Page (http://www.scstatehouse.gov) and click on "Citizens' Interest" then click on "House Legislative Oversight Committee Postings and Reports."

This is the first chart in the report because the legal standards which apply to the agency should serve as the basis for the agency's mission, vision and strategic plan.

Agency Responding	South Carolina Department of Revenue
Date of Submission	1/12/2016

Item #	Statute, Regulation, or Proviso Number	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Is the law a Statute, Proviso or Regulation?
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.	Statute
2	Title 2	State	General Assembly	
	2-7-71	State	The BEA may request technical advice of the DOR related to the preparation of fiscal impacts.	Statute
	2-41-50	State	The DOR must provide support to Joint Committee on Taxation and House Ad Hoc Tax Study Group.	Statute
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.	Statute
	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.	Statute
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)	Statute
	4-10-90(C)		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)	Statute
	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.	Statute

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).	Statute
4-10-450	The DOR shall furnish data to the State Treasurer and to a school district and others receiving tax revenues pursuant to this article for the purpose of calculating distributions and estimating revenues. (Education Capital Improvement Sales Tax)	Statute
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.	Statute
4-10-930	The department shall accept for filing a certified copy of an ordinance or referendum results reducing or repealing the fee and that reduction or repeal applies to Capital Project Sales Tax.	Statute
4-10-960	The Department of Revenue shall furnish data to the State Treasurer and to the municipal treasurers receiving revenues for the purpose of calculating distributions and estimating revenues.	Statute
4-12-30 (O)(8)	The DOR shall develop applicable forms and procedures for handling and processing extension requests.	Statute
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.	Statute
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.	Statute
4-29-67 (S)(7)	The DOR shall develop applicable forms and procedures for handling and processing industrial development extension requests.	Statute
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.	Statute
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.	Statute
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)	Statute

5	Title 6	State	Local Government - Provisions Applicable to Special Purpose Districts and Other Political Subdivisions
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6-1-85 (A)	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.	State	Statute
6-1-810	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).	State	Statute

	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	Statute
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.	Statute
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.	Statute
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.	Statute
	11-9-825	State	The BEA must be supplemented by one professional from the staff of the DOR.	Statute
	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.	Statute
	11-11-150	State	The DOR redistributes funds received in accordance with this section.	Statute
	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.	Statute
	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.	Statute
	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.	Statute
	11-44-70 (B)	State	The DOR shall provide tentative approval of the application by the date provided in subsection (C).	Statute
	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.	Statute
	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.	Statute

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.	Statute
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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.	Statute
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.	Statute
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.	Statute
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.	Statute
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.	Statute
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).	Statute
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	Statute
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	Statute
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	Statute
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	Statute
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.	Statute

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.	Statute
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.	Statute
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.	Statute
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.	Statute
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.	Statute
12-4-385	State	The DOR shall notify appropriate licensing divisions of LLR about changes in policy.	Statute
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.	Statute
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.	Statute
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.	Statute
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.	Statute
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.	Statute
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	Statute
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.	Statute
12-4-520(2)	State	The DOR shall confer with, advise, and direct assessors and county boards of tax appeals as to their duties.	Statute
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.	Statute

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.	Statute
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.	Statute
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.	Statute
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.	Statute
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.	Statute
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.	Statute
12-4-540(D)	State	The DOR shall assess all real and personal property, leased or used, to the owner, except as otherwise provided.	Statute
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.	Statute
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.	Statute
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.	Statute
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.	Statute

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.	Statute
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.	Statute

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.	Statute
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.	Statute
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.	Statute
12-6-3360 (B)	State	The DOR shall rank and designate the state's counties for purposes of the jobs tax credit.	Statute
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.	Statute
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.	Statute
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.	Statute
12-6-3375	State	The DOR must prescribe the manner in which a taxpayer shall claim a credit for increasing its port cargo volume.	Statute
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.	Statute
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.	Statute
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.	Statute

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.	Statute
12-6-3622	State	Fire sprinkler system credit is claimed on a form developed by the DOR.	Statute
12-6-3910 (A)	State	The DOR must prescribe forms for estimated taxes.	Statute
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.	Statute
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.	Statute
12-6-5590(E)	State	The DOR shall examine the substance, rather than merely the form, of contributions qualifying as a qualified conservation contribution.	Statute

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.	Statute
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.	Statute
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.	Statute

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.	Statute
12-10-80(E)	State	The DOR is required to remit the appropriate amount of funds to the State Rural Infrastructure Fund.	Statute
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.	Statute
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.	Statute
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.	Statute
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.	Statute

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.	Statute
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.	Statute
12-21-735	State	The DOR shall require bonds or statements of financial stability to cover possible losses from failure to remit taxes due.	Statute
12-21-1050	State	The DOR shall prescribe forms for the collection of the beer and wine license tax.	Statute
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.	Statute
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.	Statute
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.	Statute
12-21-2420(16)	State	The DOR shall allocate proceeds to the Department of Natural Resources from admissions to fishing piers.	Statute
12-21-2450	State	The DOR shall issue licenses to operate a place of amusement upon receipt of application.	Statute
12-21-2720	State	Machine owners shall apply for and the DOR shall issue licenses for all coin operated devices.	Statute
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.	Statute
12-21-2742	State	The DOR must seize and confiscate any unlicensed equipment and then the DOR must sell equipment at public auction.	Statute
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.	Statute
12-21-3940 (A)	State	The DOR will make the determination if an organization is qualified to hold a bingo license. The DOR shall prescribe application forms.	Statute
12-21-3950(B)	State	The DOR has forty-five days to approve or reject a bingo application based on the requirements.	Statute
12-21-4000 (1)	State	Excess proceeds tax must be remitted to the DOR. If promoter or organization fail to remit, the DOR shall suspend both licenses.	Statute
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.	Statute

12-21-4190(B)	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.	Statute
12-21-4190 (C)	State	Revenue derived from Class F licenses shall be distributed pursuant to Section 12-21-4200.	Statute
12-21-4200	State	Allocates Bingo revenue.	Statute
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.	Statute
12-21-4220	State	The DOR shall set the design and requirements of all bingo cards.	Statute
12-21-4230	State	The DOR must set all bond amounts for all organizations, promoters, manufacturers and distributors of bingo cards.	Statute
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.	Statute
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.	Statute
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.	Statute
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.	Statute
12-21-6550(B)	State	The DOR shall notify the county or municipality in writing if a certification application is approved.	Statute

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.	Statute
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.	Statute
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.	Statute
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.	Statute

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)	Statute
	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.	Statute
	12-24-90(B)(2)	State	Allocates to the State Housing Authority a portion of the state portion of the Deed Recording Fee collected.	Statute
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.	Statute
	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.	Statute
	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.	Statute
	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.	Statute
	12-28-2355(B)	State	Allocates environmental impact fees.	Statute
	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.	Statute
	12-28-2740 (A)	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.	Statute
9.1	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.	Statute
	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.	Statute
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.	Statute
	12-35-50	State	The DOR shall enter into the Streamlined Sales and Use Tax Agreement.	Statute
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.	Statute

12-36-540	State	The DOR shall issue a separate license for each retail sales location.	Statute
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.	Statute
12-36-2120(57)	State	The DOR shall publish a yearly list of articles which qualify for the August sales tax holiday.	Statute
12-36-2120(65)	State	The DOR shall issue an exemption certificate to the qualifying taxpayer for a sales tax exemption for computer equipment.	Statute
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.	Statute
12-36-2620	State	Allocates proceeds of additional sales tax imposed by the Education Improvement Act.	Statute
12-36-2630	State	Specifies Accommodations tax distributions.	Statute
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.	Statute
12-36-2660	State	The DOR shall administer and enforce the provisions of Chapter 36, Title 12. (Accommodations Tax)	Statute
12-36-2680	State	The DOR shall prescribe an exemption certificate for persons making exempt agricultural purchases.	Statute
12-36-2691 (E	State	The DOR shall develop on its website information on use tax (Amazon).	Statute

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.	Statute
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.	Statute
12-37-250(G)	State	The DOR shall develop advisory opinions as may be necessary to carry out the homestead exemption provisions.	Statute
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.	Statute
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.	Statute
12-37-266(B)	State	The DOR shall reimburse the taxing entity for the taxes not collected by reason of the homestead exemption.	Statute

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.	Statute
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.	Statute
12-37-270(C)	State	The DOR shall promulgate regulations as necessary to carry out provisions related to the homestead exemption.	Statute
12-37-280(A)	State	The DOR must make reimbursements to local governments for the homestead exemption on an annual basis.	Statute
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.	Statute
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.	Statute
12-37-970	State	The DOR determines assessment of merchants' property and other business personal property and must supply these assessments to the counties.	Statute
12-37-1610	State	The DOR shall prescribe a form for property filings of railroads.	Statute
12-37-1680	State	The DOR shall proceed to ascertain value of railroads when RR's refuse to file.	Statute
12-37-2000	State	The DOR shall examine statements filed by telegraph and telephone companies.	Statute
12-37-2120	State	The DOR prescribes form on which carlines pay property taxes.	Statute
12-37-2130	State	The DOR shall annually assess the valuation of all private cars of each private car company.	Statute
12-37-2140	State	The DOR to determine valuation of carlines.	Statute
12-37-2150	State	The DOR shall levy against carlines and determine average levy for all purposes in state.	Statute
12-37-2430	State	The DOR shall annually assess, adjust, equalize a portion of the valuation of all aircraft in this State.	Statute
12-37-2450	State	The DOR shall annually levy tax against the value of aircraft so determined and collect the tax.	Statute
12-37-2680	State	The DOR to provide motor vehicle guides to counties.	Statute
12-37-2820	State	The DOR shall annually assess motor vehicles of motor carriers.	Statute
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.	Statute
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.	Statute

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.	Statute
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.	Statute
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.	Statute
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.	Statute

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.	Statute
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.	Statute
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.	Statute
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.	Statute
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.	Statute
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.	Statute

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.	Statute
12-43-230 (d)(:	State	The DOR must approve forms to be used for application of special valuation with the assessor for homeowners associations.	Statute

	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.	Statute
	12-43-250	State	The DOR shall make sales ratio studies in all counties of the State.	Statute
	12-43-300	State	The DOR shall prescribe a standard reassessment form designed to contain information required in Section 12-60-2510(A)(1).	Statute
9.16	Title 12, Chapter 44		Fee In Lieu of Tax Simplification Act	
	12-44-50(A)(1)	State	In certain special instances, the DOR must determine the value of property subject to the fee.	Statute
	12-44-90	State	The DOR must develop forms and procedures for processing fee-in-lieu extension requests.	Statute
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.	Statute
	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.	Statute
	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.	Statute
9.18	Title 12, Chapter 49		Enforced Collection of Taxes Generally	
	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.	Statute
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.	Statute
9.2	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.	Statute
	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.	Statute
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.	Statute

	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.	Statute
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.	Statute
	12-56-80(A)	State	Transmittal of proceeds and accounting of setoffs to agencies.	Statute
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.	Statute
	12-58-40	State	The DOR shall develop and implement a taxpayer education and information program.	Statute
	12-58-50 (A)(5)	State	A continuing education program for audit personnel shall be implemented by the DOR.	Statute
	12-58-50 (B)	State	The DOR shall annually publish a report of recommendations for improving taxpayer compliance and uniform administration.	Statute
	12-58-120	State	Provides guidelines where, under certain circumstances, the DOR shall release any levy issued.	Statute
	12-58-150	State	The DOR shall provide an administrative appeal procedure for releasing liens.	Statute
	12-58-160	State	Requires action from the DOR upon discovery of a lien that was filed in error.	Statute
	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.	Statute
	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.	Statute
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.	Statute
	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.	Statute
	12-60-420(B)	State	The DOR shall make available forms which taxpayers may use to protest a division decision or a proposed assessment.	Statute
	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.	Statute

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.	Statute
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.	Statute
12-60-1310 (C)	State	The DOR shall stipulate the facts and issues after a protest is filed to attempt to settle a case.	Statute
12-60-1310 (D)	State	The DOR shall make a Department Determination using information provided in accordance with Section 12-60-30.	Statute
12-60-1310 (D)(2)	State	A Department Determination by the DOR must be in writing.	Statute
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.	Statute
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.	Statute
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.	Statute
12-60-1720	State	The DOR shall prescribe rules and procedures it considers appropriate to administer property tax protests.	Statute
12-60-1730	State	The DOR shall provide protest forms for property tax assessment. The use of these forms is not mandatory.	Statute
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.	Statute
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.	Statute
12-60-2150 (B)	State	The DOR shall notify the counties effected by any claim for refund of property tax.	Statute
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.	Statute
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.	Statute
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.	Statute

	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.	Statute
	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.	Statute
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.	Statute
11	Title 16	State	Crimes and Offenses	
	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.	Statute
	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.	Statute
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.	Statute
	23-51-70 (B)	State	The DOR in the regular course of business may inspect cigarette packages for ignition propensity marking.	Statute
	23-51-80	State	The DOR has authority to examine books, records, invoices, etc. relating to ignition propensity marking.	Statute
	23-47-50(F)	State	The DOR requirement to provide form and collect 911 fees and deposit with State Treasurer	Statute
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.	Statute
	27-16-110 (C)(3)	State	The DOR shall collect all revenues derived from the special tribal bingo tax.	Statute
	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.	Statute
	27-16-130(D)(4)	State	If the Tribe chooses to assess a tribal real property tax, the DOR shall provide necessary assistance.	Statute
	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.)	Statute
	27-16-130(H)(3)(a)	State	Requires the DOR to administer and collect the tribal sales tax for the Catawba.	Statute

	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.	Statute
	27-16-130(H)(3)(d)	State	For in-state vendors, tribal use tax must also be collected by the DOR.	Statute
14	Title 30	State	Public Records	
	30-1-20	State	The DOR's Director or his designee is legal custodian of records.	Statute
	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.	Statute
	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.	Statute
	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.	Statute
	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.	Statute
	30-2-50 (B)	State	The DOR must provide notice to requestors of information that using information for commercial solicitation is prohibited.	Statute
	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.	Statute
15	Title 31	State	Housing and Redevelopment	
	31-17-340	State	The DOR shall prescribe forms necessary to issue mobile home decals.	Statute
	31-17-370	State	The DOR shall prescribe forms necessary for moving permits on mobile homes.	Statute
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.	Statute
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.	Statute
	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.	Statute
18	Title 40	State	Professions and Occupations	
	40-29-100	State	License to sell manufactured homes.	Statute

	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.	Statute
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.	Statute
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.	Statute
21	Title 44	State	Health	
	44-56-405	State	The DOR shall collect and enforce payment of surcharges and fees which constitute the Dry cleaning Facility Restoration Trust Fund	Statute
	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.	Statute
	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.	Statute
	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.	Statute
	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.	Statute
	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.	Statute

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.	Statute
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.	Statute
44-56-440 (C)	State	The DOR must issue a drycleaner's certificate of registration valid October 1--September 30.	Statute
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.	Statute
44-96-120(B), 170	State	Allocates proceeds of solid waste disposal fees.	Statute
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.	Statute
44-96-160(W)(2)	State	The DOR shall remit fees collected pursuant to this chapter to the Solid Waste Management Trust Fund.	Statute
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.	Statute
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.	Statute
44-96-170(N)	State	Allocates proceeds of solid waste disposal fees.	Statute
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.	Statute
44-96-170(O)	State	Upon proper application of Fee Refund wholesaler/retailer, the DOR must refund one dollar per tire delivered for recycling.	Statute
44-96-170(N)	State	The DOR shall administer and collect the tire recycling fee in the same manner as sales and use tax.	Statute
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	Statute
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.	Statute
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	Statute

	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.	Statute
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]	Statute
	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.	Statute
	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.	Statute
	48-30-80	State	The DOR shall enforce collection of the primary forest product assessment.	Statute
	48-46-40	State	The DOR shall deposit with the State Treasurer payments on low level radioactive waste.	Statute
	48-46-40	State	Allocates proceeds of Commercial Nuclear Waste fees.	Statute
23	Title 55	State	Aeronautics	
	55-5-280	State	Allocates proceeds of aviation fuel tax.	Statute
24	Title 58	State	Public Utilities, Services and Carriers	
	58-3-100	State	Allocates public utility assessments.	Statute
	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.	Statute
	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.	Statute
	58-9-2630	State	The DOR shall require an annual report of all communications service providers.	Statute
	58-25-80	State	The DOR is responsible for promulgating regulations for exemptions by nonprofits who are regional transportation authorities.	Statute
25	Title 59	State	Education	
	59-20-20(3)	State	The DOR shall calculate the Index of Taxpaying Ability.	Statute

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.	Statute
59-21-1010	State	Allocates proceeds of additional sales tax imposed by the Education Improvement Act.	Statute

26	Title 60	State	Libraries, Archives, Museums and Arts
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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.	Statute
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27	Title 61	State	Libraries, Archives, Museums and Arts
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27.1	Title 61, Chapter 2		General Provisions
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61-2-20	State	The DOR is vested with the power to administer Title 61. (Alcohol and alcoholic beverages.)	Statute
61-2-70	State	The DOR shall issue all licenses, permits & certificates provided for in this title.	Statute
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.	Statute
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.	Statute
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.	Statute
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.	Statute
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.	Statute

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.	Statute
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.	Statute

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.	Statute
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.	Statute
61-4-310 (B)	State	The DOR in its discretion must issue or reject the application for a certificate of registration.	Statute
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	Statute
61-4-1515(A)	State	The DOR must maintain Brewery Insurance information with ABL licensing information.	Statute
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.	Statute
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.	Statute
61-4-1920	State	The DOR shall prescribe the forms and ID tags for beer kegs provided to retail licensees.	Statute

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.	Statute
61-6-700	State	The DOR must prescribe the form and conditions for the application for a cooking alcohol license.	Statute
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.	Statute
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.	Statute
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.	Statute
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.	Statute

	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.	Statute
	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	Statute
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.	Statute
	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.	Statute
29	Acts			
	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.	Statute
	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.	Statute
	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.	Statute
	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.	Statute
	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.	Statute
	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.	Statute

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.	Statute
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.	Statute
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.	Statute
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.	Statute

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.	Regulation
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
Regulation - 117-850.2	State	The DOR must publish standards for the specifications for using non paper methods.	Regulation
Regulation - 117-875	State	The DOR must determine voluntary contributions to check offs at least annually.	Regulation
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
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
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
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
Regulation - 117-1740.1	State	The DOR directs what information must be contained in a building permit.	Regulation
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
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

	Regulation - 117-1840.2 Section C	State	The DOR is responsible for implementing the use value procedures for timberland and cropland.	Regulation
31	Provisions			
	1.51	State	For the current fiscal year and for the purposes of calculating the index of taxpaying ability the Department of Revenue shall impute an index value for owner-occupied residential property qualifying for the special four percent assessment ratio by adding the second preceding taxable year total school district reimbursements for Tier 1, 2, and Tier 3(A) and not to include the supplement distribution. The Department of Revenue shall not include sales ratio data in its calculation of the index of taxpaying ability. The methodology for the calculations for the remaining classes of property shall remain as required pursuant to the EFA and other applicable provisions of law.	Proviso
	1.86	State	(SDE: Educational Credit for Exceptional Needs Children)	Proviso
	1A.7	State	(SDE-EIA: Disbursements/Other Entities) Notwithstanding the provisions of Sections 2-7-66 and 11-3-50, South Carolina Code of Laws, it is the intent of the General Assembly that funds appropriated in Part IA, Section 1, XII.F.2. Other State Agencies and Entities shall be disbursed on a quarterly basis by the Department of Revenue directly to the state agencies and entities referenced except for the Teacher Loan Program, Centers of Excellence, the Education Oversight Committee and School Technology, which shall receive their full appropriation at the start of the fiscal year from available revenue. The Comptroller General's Office is authorized to make necessary appropriation reductions in Part IA, Section 1, XII.F.2. to prevent duplicate appropriations. If the Education Improvement Act appropriations in the agency and entity respective sections of the General Appropriations Act at the start of the fiscal year do not agree with the appropriations in Part IA, Section 1, XII.F.2. Other State Agencies and Entities, the "other funds" appropriations in the respective agency and entity sections of the General Appropriations Act will be adjusted by the Comptroller General's Office to conform to the appropriations in Part IA, Section 1, XII.F.2. Other State Agencies and Entities. Further, the Department of Revenue is directed to provide the full appropriation of the funding appropriated in Part IA, Section 1, XII.C.2 Teacher Supplies to the Department of Education at the start of the fiscal year from available revenue. The Department of Revenue is also directed to provide the first quarter appropriation of the funding appropriated in Part IA, Section 1, XII.H. Charter School District to the Department of Education at the start of the fiscal year from available revenue.	Proviso

93.7	State	<p>93.7. (DOA: Guardian Ad Litem Program) Both the program and the funds appropriated to the Department of Administration, Office of Executive Policy and Programs, Division of Children's Services, Guardian ad Litem Program must be administered separately from other programs within the Division of Children's Services and must be expended for the exclusive use of the Guardian ad Litem Program.</p> <p>For the current fiscal year, the Department of Revenue is directed to reduce the rate of interest paid on eligible refunds by two percentage points. The revenue resulting from this reduction must be used exclusively for operations of the Guardian ad Litem program and be deposited in the State Treasury in a separate and distinct fund known as the "South Carolina Guardian ad Litem Trust Fund." Unexpended revenues in this fund carry forward to succeeding fiscal years, and earnings in this fund must be credited to it. The Guardian ad Litem program may carry forward the other funds authorized herein for its operations from the prior fiscal year into the current fiscal year.</p>	Proviso
109.1	State	<p>(DOR: Subpoenaed Employee Expense Reimbursement) 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.</p>	Proviso
109.2	State	<p>(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.</p>	Proviso
109.3	State	<p>(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.</p>	Proviso
109.4	State	<p>(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.</p>	Proviso

109.5	State	(DOR: Across the Board Cut Exemption) Whenever the Executive Budget Office 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.	Proviso
109.6	State	(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. (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 candidate's 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. (C) (1) Participation in this program by a candidate or appointee is voluntary. (2) A candidate's or appointee's inquiry constitutes a waiver of confidentiality with the department concerning the information posted.	Proviso
109.7	State	(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.	Proviso
109.8	State	(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.	Proviso

109.9	State	(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.	Proviso
109.10	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.	Proviso
109.11	State	(DOR: Governmental Debt Offset Program) The Department of Revenue is authorized to contract with technology entities to provide the necessary capabilities to establish a debt offset program to allow non-tax payments to be used to offset governmental debt. Out of the proceeds received, the department shall retain its administrative costs and shall pay for the contractual costs to establish and operate the program. Remaining revenue shall be deposited into the General Fund of the State.	Proviso
109.12	State	(DOR: Carry Forward - Identity Theft and Protection Services) The funds appropriated in Act 298 of 2014, Section 1, Item (2) R44 Department of Revenue Identity and Credit Protection Services shall be carried from the prior fiscal year into the current fiscal year and used for the same purpose.	Proviso
109.13	State	(DOR: Angel Investors) The Department of Revenue shall use funds authorized by this act to establish a schedule for investors pursuing credits provided for in Chapter 44, Title 11, of the 1976 Code, that includes the ability to submit applications until July 31, 2015, or the date the credit cap is reached as determined by the department, whichever is earlier.	Proviso

117.86

State

117.86. (GP: Joint Children's Committee) For the current fiscal year, the Department of Revenue is directed to reduce the rate of interest paid on eligible refunds by one percentage point. Of the revenue resulting from this reduction, \$300,000 shall be transferred to the Senate for the Joint Citizens and Legislative Committee on Children to provide the report, research, and other operating expenses as directed in Section 63-1-50 of the 1976 Code. Funds transferred to the University of South Carolina for the Joint Citizens and Legislative Committee on Children shall be maintained in a separate and distinct account. A detailed report of all expenditures shall be made to the Executive Budget Office within thirty days of the close each fiscal quarter, and the Executive Budget Office shall distribute this information to the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee. The remaining revenue resulting from this reduction shall be transferred to the Department of Juvenile Justice to be used for mentoring or alternatives to incarceration programs. Unexpended funds authorized by this provision may be retained and carried forward by the Senate or the Department of Juvenile Justice, respectively, and used for the same purposes. The rate of reduction authorized in this provision shall be in addition to the reduction authorized in Proviso 93.7.

118.1

State

118.10. (SR: Tax Deduction for Consumer Protection Services) (A) In addition to the deductions allowed in Section 12-6-1140 of the 1976 Code, there is allowed a deduction in computing South Carolina taxable income of an individual the actual costs, but not exceeding three hundred dollars for an individual taxpayer, and not exceeding one thousand dollars for a joint return or a return claiming dependents, incurred by a taxpayer in the taxable year to purchase a monthly or annual contract or subscription for identity theft protection and identity theft resolution services. The deduction allowed by this item may not be claimed by an individual if the individual deducted the same actual costs as a business expense or if the taxpayer is enrolled in the identity theft protection and identity theft resolution services offered free of charge by the State of South Carolina. For purposes of this item, 'identity theft protection' means products and services designed to prevent an incident of identity fraud or identity theft or other protect the private of a person' personal identifying information, as defined in Section 16-13-510(D), by precluding a third party from gaining unauthorized acquisition of another's personal identifying information to obtain financial resources or other products, benefits or services; and identity theft resolution services means products and services designed to assist persons whose personal identifying information, as defined by Section 16-13-510(D), was obtained by a third party, whereby minimizing the effects of the identity fraud or identity theft incident and restoring the person's identity to pretheft status.

(B) The deduction provided in (A) is only allowed for taxpayers that filed a return with the Department of Revenue for any taxable year after 1997 and before 2013, whether by paper or electronic transmission, or any person whose personally identifiable information was contained on the return of another eligible person, including minor dependents.

(C) By March fifteenth of each year, the department shall issue a report to the Governor and the General Assembly detailing the number of taxpayers claiming the deduction allowed by this item in the most recent tax year for which there is an accurate figure, and the total monetary value of the deductions claimed pursuant to this item in that same year.

(D) The department shall prescribe the necessary forms to claim the deduction allowed by this section. The department may require the taxpayer to provide proof of the actual costs and the taxpayer's eligibility.

Proviso

Agency Responding	South Carolina Department of Revenue
Date of Submission	1/12/2016
Fiscal Year for which information below pertains	2015-16

Mission	The Mission of the South Carolina Department of Revenue (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.
Legal Basis for agency's mission	SC Code 12-4-10
Vision	SCDOR strives to be an innovative and trustworthy service partner for all stakeholders.
Legal Basis for agency's vision	SC Code 12-4-10

Legal Responsibilities Satisfied	Goals & Description	Describe how the Goal is S.M.A.R.T.	Public Benefit/Intended Outcome	Responsible Person Name:	Number of months person has been responsible for the goal or objective:	Position:
(i.e. state and federal statutes or provisos the goal is satisfying)	(i.e. Goal 1 - insert description)	S pecific M easurable A ttainable R elevant T ime-bound	(Ex. Output = rumble strips are installed on the sides of a road; Outcome = incidents decrease and public perceives that the road is safer) Just enter the intended outcome			
SC Code 12-4-10	Goal 1 - Fairly administer and enforce revenue and regulatory laws to maximize compliance.	This is an ongoing goal to accomplish our mission.	By maximizing taxpayer compliance, State revenues increase.	Rick Reames III	17	Director
SC Code 12-4-11	Goal 2 - Ensure functional security.	This is an ongoing goal to accomplish our mission.	By securely administering taxes, the Department earns the public's confidence in our integrity.	Rick Reames III	17	Director
SC Code 12-4-12	Goal 3 - Improve the customer service experience and expand outreach to taxpayers and external stakeholders.	This is an ongoing goal to accomplish our mission.	Through continued efforts to enhance taxpayer customer service, education and outreach, the Department is able to administer taxes effectively and fairly.	Rick Reames III	17	Director
SC Code 12-4-13	Goal 4 - Establish a culture that develops, retains, and values a competent, productive, and diverse workforce.	This is an ongoing goal to accomplish our mission.	Better serve the taxpayers.	Rick Reames III	17	Director

Agency Responding	South Carolina Department of Revenue
Date of Submission	1/12/2016
Fiscal Year for which information below pertains	2015-16

Legal Responsibilities Satisfied:	Strategic Plan Part and Description	How it is S.M.A.R.T.:	Public Benefit/Intended Outcome:	Responsible Person Name:	Number of months person has been responsible for the goal or objective:	Position:	Office Address:	Department or Division:	Department or Division Summary:
(i.e. state and federal statutes or provisos the goal or objective is satisfying)	(i.e. Goal 1 - Insert description, Strategy 1.1 - Insert Description, Objective 1.1.1 - Insert Description)	Describe how each goal and objective is... S pecific; M easurable; A ttainable; R elevant; and T ime bound	(Ex. Output = rumble strips are installed on the sides of a road; Outcome = incidents decrease and public perceives that the road is safer) Just enter the intended outcome						
SC Code 12-4-10	Goal 1 - Fairly administer and enforce revenue and regulatory laws to maximize compliance.	This is an ongoing goal to accomplish our mission.	By maximizing taxpayer compliance, State revenues increase.	Rick Reames III	24	Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	South Carolina Department of Revenue	South Carolina Department of Revenue
SC Code 12-4-11	Strategy 1.1 - Increase voluntary tax compliance and address non-compliance.	This is an ongoing Strategy to accomplish this Goal.	By maximizing taxpayer compliance, State revenues increase.	Rick Reames III Sherrie McTeer Mont Alexander	24	Director Deputy Directors	300A Outlet Pointe Boulevard, Columbia, SC 29210	Field Operations and Taxpayer Business Services	Field Operations and Taxpayer Business Services
SC Code 12-4-12	Objective 1.1.1 - Increase taxpayers' utilization of electronic services to file taxes and strengthen partnerships with external stakeholders to collect delinquent debt.	The percentage of tax returns filed electronically each year as well as the number of claimant agencies enrolled into our Debt Setoff and Governmental Enterprise Accounts Receivable Program (GEAR) has a direct effect on the tax dollars collected.	By maximizing taxpayer compliance, State revenues increase.	Rick Reames III Sherrie McTeer Mont Alexander	24	Director Deputy Directors	300A Outlet Pointe Boulevard, Columbia, SC 29210	Field Operations and Taxpayer Business Services	Field Operations and Taxpayer Business Services
SC Code 12-4-13	Strategy 1.2 - Increase fraud prevention and detection.	This has become an ongoing strategy focused on information security and the protection of taxpayer information.	Protect taxpayer's information and educate taxpayers on personal fraud prevention.	Rick Reames III Sherrie McTeer Joy Causey	24	Director Deputy Director Administrator	300A Outlet Pointe Boulevard, Columbia, SC 29210	Taxpayer Business Services	Taxpayer Business Services
SC Code 12-4-14	Objective 1.2.1 - Collaborate with federal, state and tax industry leaders to enhance fraud prevention and detection.	This has become an ongoing strategy focused on information security and the protection of taxpayer information.	Protect taxpayer's information and educate taxpayers on personal fraud prevention.	Rick Reames III Sherrie McTeer Joy Causey	24	Director Deputy Director Administrator	300A Outlet Pointe Boulevard, Columbia, SC 29210	Taxpayer Business Services	Taxpayer Business Services
SC Code 12-4-15	Strategy 1.3 - Continue implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWAY).	This strategy spans four years with the SCDOR being in the second year of implementation. Each year, a grouping of the 64 taxes and fees administered will be migrated to the new tax processing system, DORWAY.	The administration of taxes will become more streamlined and increasingly technologically advanced through updates within the new system.	Rick Reames III Sherrie McTeer Mario Alvarez	24	Director Deputy Director Administrator	300A Outlet Pointe Boulevard, Columbia, SC 29210	Taxpayer Business Services	Taxpayer Business Services

SC Code 12-4-16	Objective 1.3.1 - Increase the percentage of taxes migrated to DORWAY from 34% to 60%.	This strategy spans four years with the SCDOR being in the second year of implementation. Each year, a grouping of the 64 taxes and fees administered will be migrated to the new tax processing system, DORWAY.	The administration of taxes will become more streamlined and increasingly technologically advanced through updates within the new system.	Rick Reames III Sherrie McTeer Mario Alvarez	24	Director Deputy Director Administrator	300A Outlet Pointe Boulevard, Columbia, SC 29210	Taxpayer Business Services	Taxpayer Business Services
SC Code 12-4-17	Goal 2 - Ensure functional security.	This is an ongoing goal to accomplish our mission.	The Department is able to securely administer taxes and fees and earn the public's confidence in our integrity.	Rick Reames III	24	Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Director	Director
SC Code 12-4-18	Strategy 2.1 - Continue to improve security governance.	This is an ongoing strategy to accomplish Goal 2.	The Department is able to securely administer taxes and fees and earn the public's confidence in our integrity.	Rick Reames III Mike Sayles	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Chief Information Security Officer.	Chief Information Security Officer.
SC Code 12-4-19	Objective 2.1.1 - Transition the Security Department from a focus on remediation to ongoing operational security through the implementation of a Security Operation Center.	Information security and the protection of taxpayer information is now an ongoing effort that is woven into all administration of taxes and fees.	The Department is able to securely administer taxes and fees and earn the public's confidence in our integrity.	Rick Reames III Mike Sayles	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Chief Information Security Officer.	Chief Information Security Officer.
SC Code 12-4-20	Strategy 2.2 - Continue to improve security technology.	Information security and the protection of taxpayer information is now an ongoing effort that is woven into all administration of taxes and fees.	The Department is able to securely administer taxes and fees and earn the public's confidence in our integrity.	Rick Reames III Mike Sayles	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Chief Information Security Officer.	Chief Information Security Officer.
SC Code 12-4-21	Objective 2.2.1 - Require all systems upgraded to a new environment to receive DOR's three step security approval to operate before production use.	Information security and the protection of taxpayer information is now an ongoing effort that is woven into all administration of taxes and fees.	The Department is able to securely administer taxes and fees and earn the public's confidence in our integrity.	Rick Reames III Mike Sayles	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Chief Information Security Officer.	Chief Information Security Officer.
SC Code 12-4-22	Strategy 2.3 - Implement a functional remote disaster recovery site.	Information security and the protection of taxpayer information is now an ongoing effort that is woven into all administration of taxes and fees.	The Department is able to securely administer taxes and fees in the event of a disaster.	Rick Reames III Mike Sayles	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Chief Information Security Officer.	Chief Information Security Officer.
SC Code 12-4-23	Objective 2.3.1 - Install a functional disaster recovery site that achieves the Agency's business recovery time objectives.	Information security and the protection of taxpayer information is now an ongoing effort that is woven into all administration of taxes and fees.	The Department is able to securely administer taxes and fees in the event of a disaster.	Rick Reames III Mike Sayles	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Chief Information Security Officer.	Chief Information Security Officer.
SC Code 12-4-24	Strategy 2.4 - Continue the secure implementation of a new integrated tax processing system (DORWAY).	Information security and the protection of taxpayer information is now an ongoing effort that is woven into all administration of taxes and fees.	The Department is able to securely administer taxes and fees and earn the public's confidence in our integrity.	Rick Reames III, Sherrie McTeer Mike Sayles	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Taxpayer Business Services and Chief Information Security Officer	Taxpayer Business Services and Chief Information Security Officer
SC Code 12-4-25	Objective 2.4.1 - Document and conduct security assessment against a formal System Security Plan (SSP) for DORWAY.	Information security and the protection of taxpayer information is now an ongoing effort that is woven into all administration of taxes and fees.	The Department is able to securely administer taxes and fees and earn the public's confidence in our integrity.	Rick Reames III, Sherrie McTeer Mike Sayles	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Taxpayer Business Services and Chief Information Security Officer	Taxpayer Business Services and Chief Information Security Officer

SC Code 12-4-26	Goal 3 - Improve the customer service experience and expand outreach to taxpayers and external stakeholders.	This is an ongoing goal to accomplish our mission.	Through continued efforts to enhance taxpayer customer service, education and outreach; the Department is able to administer taxes effectively and fairly.	Rick Reames III	24	Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Director	Director
SC Code 12-4-27	Strategy 3.1 - Interpret and disseminate tax law information through multiple channels of taxpayer education.	This is an ongoing strategy to accomplish Goal 3.	Through continued efforts to enhance taxpayer customer service, education and outreach; the Department is able to administer taxes effectively and fairly.	Rick Reames Joe Dusenbury, Jr.	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	General Counsel	General Counsel
SC Code 12-4-28	Objective 3.1.1 - Clearly identify all types and channels of taxpayer education (written, electronic and instructional).	This is an initial step to tracking all types and categories of taxpayer education.	Through continued efforts to enhance taxpayer customer service, education and outreach; the Department is able to administer taxes effectively and fairly.	Rick Reames III Joe Dusenbury, Jr.	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	General Counsel	General Counsel
SC Code 12-4-29	Strategy 3.2 - Continue implementation of a new taxpayer portal offering one convenient place to register your business, file tax returns, make payments, calculate penalties and interest, and view related correspondence	This strategy spans four years with the SCDOR being in the second year of implementation. Each year, a grouping of the 64 taxes and fees administered will be migrated to the new tax processing system, DORWAY.	Through continued efforts to enhance taxpayer customer service, education and outreach; the Department is able to administer taxes effectively and fairly.	Rick Reames III Sherrie McTeer	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Taxpayer Business Services	Taxpayer Business Services
SC Code 12-4-30	Objective 3.2.1 - Increase taxpayers ability to access and view their tax profile.	This strategy spans four years with the SCDOR being in the second year of implementation. Each year, a grouping of the 64 taxes and fees administered will be migrated to the new tax processing system, DORWAY.	Through continued efforts to enhance taxpayer customer service, education and outreach; the Department is able to administer taxes effectively and fairly.	Rick Reames III Sherrie McTeer	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Taxpayer Business Services	Taxpayer Business Services
SC Code 12-4-31	Strategy 3.3 - Implement a process centralizing tax revenue reporting to external stakeholders.	This is a new initiative beginning in Fiscal Year 2015.	Maximize consistency and accuracy in reporting of revenue data to external stakeholders.	Rick Reames III Laura Watts	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Administrative Services	Administrative Services
SC Code 12-4-32	Objective 3.3.1 - Create and manage a new centralized revenue data reporting system to external stakeholders.	This is a new initiative beginning in Fiscal Year 2015.	Maximize consistency and accuracy in reporting of revenue data to external stakeholders.	Rick Reames III Laura Watts	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Administrative Services	Administrative Services
SC Code 12-4-33	Goal 4 - Establish a culture that develops, retains, and values a competent, productive, and diverse workforce.	This is an ongoing goal to accomplish our mission.	Investing in our workforce will result in effectively and efficiently administering taxes and fees.	Rick Reames III	24	Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Director	Director
SC Code 12-4-34	Strategy 4.1 - Establish a culture that develops a competent, productive and diverse workforce.	This is an ongoing strategy to accomplish Goal 4.	Investing in our workforce will result in effectively and efficiently administering taxes and fees.	Rick Reames III Laura Watts	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Administrative Services	Administrative Services
SC Code 12-4-35	Objective 4.1.1 - Offer employees a comprehensive set of training classes reinforcing knowledge and skills to fulfill the Agency's mission.	This is an ongoing strategy to accomplish Goal 4.	Investing in our workforce will result in effectively and efficiently administering taxes and fees.	Rick Reames III Laura Watts	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Administrative Services	Administrative Services
SC Code 12-4-36	Strategy 4.2 - Establish a culture that values a competent, productive and diverse workforce.	This is an ongoing strategy to accomplish Goal 4.	The Department is invested in empowering employees to be more productive and fulfilled by offering collaborative opportunities to better connect with our community and focus on self-health.	Rick Reames III Laura Watts	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Administrative Services	Administrative Services

SC Code 12-4-37	Objective 4.2.1 - Enhance the Department's Wellness and Community Outreach Program.	This is an ongoing objective to accomplish Goal 4.	The Department is invested in empowering employees to be more productive and fulfilled by offering collaborative opportunities to better connect with our community and focus on self-health.	Rick Reames III Laura Watts	24	Director Deputy Director	300A Outlet Pointe Boulevard, Columbia, SC 29210	Administrative Services	Administrative Services
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Agency Responding	South Carolina Department of Revenue
Date of Submission	42381
Fiscal Year for which information below pertains	2015-16

Name of Agency Program	Description of Program	Legal Statute or Proviso Requiring the Program	Objective the Program Helps Accomplish (The agency can copy the Objective number and description from the first column of the Strategy, Objective and Responsibility Chart) List ONLY ONE strategic objective per row.
I. Administrative and Program Support Personal Service	Agency Administration, Internal Audit, Information Security and Communication functions	SC Code 12-4-10	<p>Objective 1.1.1 - Increase taxpayer's utilization of electronic services to file taxes and strengthen partnerships with external stakeholders to collect delinquent debt.</p> <p>Objective 2.1.1 - Transition the Security Department from a focus on remediation to ongoing operational security through the implementation of a Security Operation Center.</p> <p>Objective 2.2.1 - Require all systems scheduled to be migrated to a new network to receive security approval to operate before production use.</p> <p>Objective 2.3.1 - Install a functional disaster recovery site that achieves the Agency's business recovery time objectives.</p> <p>Objective 2.4.1 - Document and conduct security assessment against a formal System Security Plan (SSP) for DORWAY.</p> <p>Objective 3.1.1 - Clearly define all types and channels of</p>
II.A. Programs and Services - Support Services Personal Service	Human Resources, Training and Development, Quality, Procurement & Facilities Management, Budget & Finance, Information Resource & Technology Management and Computerized Systems Management Functions.	SC Code 12-4-11	<p>Objective 1.3.1 - Increase the percentage of taxes migrated to DORWAY from 34% to 60%.</p> <p>Objective 3.2.1 - Increase taxpayer's ability to access and view their tax profile.</p> <p>Objective 3.3.1 - Create and manage a new centralized revenue data reporting system to external stakeholders.</p> <p>Objective 4.1.1 - Offer employees a comprehensive set of training classes reinforcing knowledge and skills to fulfill the Agency's mission.</p>

II.B. Programs and Services - Revenue and Regulatory Personal Service	Office and field tax audit & collection functions, tax revenue processing, Property Tax Administration and appraisal, agency litigation, and Regulatory (Alcoholic Beverage Licensing and Bingo) Administration.	SC Code 12-4-12	<p>Objective 1.1.1 - Increase taxpayer's utilization of electronic services to file taxes and strengthen partnerships with external stakeholders to collect delinquent debt.</p> <p>Objective 1.2.1 - Collaborate with federal, state and tax industry leaders to enhance fraud prevention and detection.</p> <p>Objective 1.3.1 - Increase the percentage of taxes migrated to DORWAY from 34% to 60%.</p> <p>Objective 3.2.1 - Increase taxpayer's ability to access and view their tax profile.</p>
II.C. Programs and Services - Legal, Policy & Legislative Personal Service	Agency General Counsel; tax policy, bankruptcy matters and legislative services.	SC Code 12-4-13	Objective 4.2.1 - Enhance the Agency's Wellness and Community Outreach Program.
III.C. Employee Benefits - State Employee Contribution/ Employer Contribution	Employer (agency) share of fringe benefits paid on state employee salaries.	SC Code 12-4-14	

Agency Responding	South Carolina Department of Revenue
Date of Submission	12-Jan-16
Fiscal Year for which information below pertains	2015-2016

PART A
Estimated Funds
Available this
Fiscal Year
(2015-16)

Source of Funds:	Totals	General Appropriation	General Operating	CSID	COTS (DORWay)
Is the source state, other or federal funding:	Totals	State	Other	Other	Other
Is funding recurring or one-time?	Totals	Recurring	Recurring	One-Time	One-Time
\$ From Last Year Available to Spend this Year					
Amount available at end of previous fiscal year	\$21,043,470	\$2,478,993	\$6,353,295	\$1,876,324	\$10,334,859
Amount available at end of previous fiscal year that agency can actually use this fiscal year:	\$21,043,471	\$2,478,993	\$6,353,295	\$1,876,324	\$10,334,859
If the amounts in the two rows above are not the same, explain why :	N/A	N/A	N/A	N/A	N/A
\$ Estimated to Receive this Year					
Amount budgeted/estimated to receive in this fiscal year:	\$82,651,244	\$48,882,447	\$27,768,797	\$0	\$6,000,000
Total Actually Available this Year					
Amount estimated to have available to spend this fiscal year (i.e. Amount available at end of previous fiscal year that agency can actually use in this fiscal year PLUS Amount budgeted/estimated to receive this fiscal year):	\$103,694,715	\$51,361,440	\$34,122,092	\$1,876,324	\$16,334,859

PART B
How Agency
Budgeted Funds
this Fiscal Year
(2015-16)

Source of Funds: (the rows to the left should populate automatically from what the agency entered in Part A)	Totals	General Appropriation	General Operating	CSID	COTS (DORWay)
Is source state, other or federal funding: (the rows to the left should populate automatically from what the agency entered in Part A)	Totals	State	Other	Other	Other
Restrictions on how agency is able to spend the funds from this source:	n/a	n/a	n/a	n/a	n/a
Amount estimated to have available to spend this fiscal year: (the rows to the left should populate automatically from what the agency entered in Part A)	\$103,694,715	\$51,361,440	\$34,122,092	\$1,876,324	\$16,334,859

Are expenditure of funds tracked through SCEIS? (if no, state the system through which they are recorded so the total amount of expenditures could be verified, if needed)	n/a	n/a	n/a	n/a	n/a
Where Agency Budgeted to Spend Money this Year					
<i>Objective 1.1.1 - Increase taxpayer's utilization of electronic services to file taxes and strengthen partnerships with external stakeholders to collect delinquent debt.</i>	\$8,472,363	7,778,744	693,619		
<i>Objective 1.2.1 - Collaborate with federal, state and tax industry leaders to enhance fraud prevention and detection.</i>	\$4,350,000	4,350,000			
<i>Objective 1.3.1 - Increase the percentage of taxes migrated to DORWAY from 34% to 60%.</i>	\$12,251,144				12,251,144
<i>Objective 2.1.1 - Transition the Security Department from a focus on remediation to ongoing operational security through the implementation of a Security Operation Center.</i>	\$956,751	956,751			
<i>Objective 2.2.1 - Require all systems scheduled to be migrated to a new network to receive security approval to operate before production use.</i>	\$956,752	956,752			
<i>Objective 2.3.1 - Install a functional disaster recovery site that achieves the Agency's business recovery time objectives.</i>	\$1,620,364	1,620,364			
<i>Objective 2.4.1 - Document and conduct security assessment against a formal System Security Plan (SSP) for DORWAY.</i>	\$3,333,696	883,467			2,450,229
<i>Objective 3.1.1 - Clearly define all types and channels of taxpayer education.</i>	\$400,000	400,000			
<i>Objective 3.2.1 - Increase taxpayer's ability to access and view their tax profile.</i>	\$1,633,486				1,633,486
<i>Objective 3.3.1 - Create and manage a new centralized revenue data reporting system to external stakeholders.</i>	\$90,262	90,262			
<i>Objective 4.1.1 - Offer employees a comprehensive set of training classes reinforcing knowledge and skills to fulfill the Agency's mission.</i>	\$455,275	455,275			
<i>Objective 4.2.1 - Enhance the Agency's Wellness and Community Outreach Program.</i>	\$100,000	100,000			
<i>Unrelated Purpose #1 - General Tax Administration</i>	\$67,198,299	33,769,825	33,428,473		
<i>Unrelated Purpose #2 - Identity Protection Services</i>	\$1,876,324			1,876,324	
<i>etc.</i>	\$0				

Total Budgeted to Spend on Objectives and Unrelated Purposes: (this should be the same as Amount estimated to have available to spend this fiscal year)	103,694,715	51,361,440	34,122,092	1,876,324	16,334,859
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Agency Responding	South Carolina Department of Revenue
Date of Submission	42381
Fiscal Year for which information below pertains	2015-16

Strategic Plan Context	
# and description of Goal the Objective is helping accomplish:	Goal 1 - Fairly administer and enforce revenue and regulatory laws to maximize compliance.
Legal responsibilities satisfied by Goal:	SC Code 12-4-30
# and description of Strategy the Objective is under:	Strategy 1.1 - Increase voluntary tax compliance and address non-compliance.
Objective	
Objective # and Description:	Objective 1.1.1 - Increase taxpayer's utilization of electronic services to file taxes and strengthen partnerships with external stakeholders to collect delinquent debt.
Legal responsibilities satisfied by Objective:	SC Code 12-4-30
Public Benefit/Intended Outcome:	The percentage of tax returns filed electronically each year as well as the number of claimant agencies enrolled into our Debt Setoff and Governmental Enterprise Accounts Receivable Program (GEAR) has a direct effect on the tax dollars collected.
Agency Programs Associated with Objective	
Program Names:	I. Administrative and Program Support Personal Service
Responsible Person	
Name:	Sherrie McTeer and Mont Alexander
Number of Months Responsible:	24
Position:	Deputy Directors
Office Address:	300A Outlet Pointe Boulevard, Columbia, SC 29210
Department or Division:	Field Operations and Taxpayer Business Services
Department or Division Summary:	Field Operations and Taxpayer Business Services
Amount Budgeted and Spent To Accomplish Objective	
Total Budgeted for this fiscal year:	\$8,472,363
Total Actually Spent:	Agency will provide next year

PERFORMANCE MEASURES	
How the Agency is Measuring its Performance	
Objective Number and Description	Objective 1.1.1 - Increase taxpayer's utilization of electronic services to file taxes and strengthen partnerships with external stakeholders to collect delinquent debt.
Performance Measure:	Total SCDOR revenue collections.
Type of Measure:	Outcome
Results	
2013-14 Actual Results (as of 6/30/14):	\$9.9 Billion
2014-15 Target Results:	\$9.9 Billion
2014-15 Actual Results (as of 6/30/15):	\$10.5 Billion
2015-16 Minimum Acceptable Results:	\$10.5 Billion
2015-16 Target Results:	\$10.5 Billion
Details	
Does the state or federal government require the agency to track this? (provide any additional explanation needed, two cells over)	State
What are the names and titles of the individuals who chose this as a performance measure?	Rick Reames III
Why was this performance measure chosen?	To track the administration of taxes.
If the target value was not reached in 2014-15, what changes were made to try and ensure it was reached?	N/A
What are the names and titles of the individuals who chose the target value for 2015-16?	Rick Reames III
What was considered when determining the level to set the target value in 2015-16 and why was the decision finally made on setting it at the level at which it was set?	Analysis of previous year's collections as well as a review of our strategic plan.

Based on the performance so far in 2015-16, does it appear the agency is going to reach the target for 2015-16?	Yes
If the answer to the question above is "questionable" or "no," what changes are being made to try and ensure it is reached or what resources are being diverted to ensure performance measures more likely to be reached, are reached?	N/A

POTENTIAL NEGATIVE IMPACT	
Most Potential Negative Impact	<i>Less General Fund revenue available.</i>
Level Requires Outside Help	<i>N/A</i>
Outside Help to Request	<i>N/A</i>
Level Requires Inform General Assembly	<i>This metric is reported frequently to Revenue and Fiscal Affairs.</i>
3 General Assembly Options	<i>N/A</i>

REVIEWS/AUDITS			
Matter(s) or Issue(s) Under Review	Reason Review was Initiated (outside request, internal policy, etc.)	Entity Performing the Review and Whether Reviewing Entity External or Internal	Date Review Began (MM/DD/YYYY) and Date Review Ended (MM/DD/YYYY)
<i>No current audits.</i>			

PARTNERS		
Current Partner Entity	Ways Agency Works with Current Partner	Is the Partner a State/Local Government Entity; College, University; or Other Business, Association, or Individual?
Comptroller General (CG)	<i>Through the administration, collection and enforcement of taxes and fees, the SCDOR conducts daily financial transactions with the CG's office.</i>	<i>State/Local Government Entity</i>
South Carolina Treasurer	<i>Through the administration, collection and enforcement of taxes and fees, the SCDOR conducts daily financial transactions with the Treasurer's Office. The SCDOR also furnishes data required for the calculation and distribution of allocations by the Treasurer's Office.</i>	<i>State/Local Government Entity</i>

How the Agency is Measuring its Performance

Objective Number and Description	Objective 1.1.1 - Increase taxpayer's utilization of electronic services to file taxes and strengthen partnerships with external stakeholders to collect delinquent debt.
Performance Measure:	Percentage of tax returns filed electronically.
Type of Measure:	Output
Results	
2013-14 Actual Results (as of 6/30/14):	64%
2014-15 Target Results:	70%
2014-15 Actual Results (as of 6/30/15):	68%
2015-16 Minimum Acceptable Results:	60%
2015-16 Target Results:	70%
Details	
Does the state or federal government require the agency to track this? (provide any additional explanation needed,	Only Agency Selected
What are the names and titles of the individuals who chose this as a performance measure?	Rick Reames III, Mont Alexander, Meredith Cleland, Joe Dunsenbury, Milton Kimpson, Sherrie McTeer, Kim Tudor & Mike Sayles.
Why was this performance measure chosen?	Electronic filing increases voluntary compliance and efficiency.
If the target value was not reached in 2014-15, what changes were made to try and ensure it was reached?	The implementation of a new tax processing system was initiated.
What are the names and titles of the individuals who chose the target value for 2015-16?	Rick Reames III, Mont Alexander, Meredith Cleland, Joe Dunsenbury, Milton Kimpson, Sherrie McTeer, Kim Tudor & Mike Sayles.
What was considered when determining the level to set the target value in 2015-16 and why was the decision finally	The need to create a more efficient and timely tax processing system.
Based on the performance so far in 2015-16, does it appear the agency is going to reach the target for 2015-16?	Yes
If the answer to the question above is "questionable" or "no," what changes are being made to try and ensure it is	N/A

POTENTIAL NEGATIVE IMPACT	
Most Potential Negative Impact	<i>Less General Fund revenue available.</i>
Level Requires Outside Help	<i>Partnership with Fast Enterprises to implement a new tax processing system.</i>
Outside Help to Request	<i>N/A</i>

Level Requires Inform General Assembly	N/A
3 General Assembly Options	N/A

REVIEWS/AUDITS

Matter(s) or Issue(s) Under Review	Reason Review was Initiated (outside request, internal policy, etc.)	Entity Performing the Review and Whether Reviewing Entity External or Internal	Date Review Began (MM/DD/YYYY) and Date Review Ended (MM/DD/YYYY)
<i>No current audits.</i>			

PARTNERS

Current Partner Entity	Ways Agency Works with Current Partner	Is the Partner a State/Local Government Entity; College, University; or Other Business, Association, or Individual?
GenTax	<i>The SCDOR has contracted with GenTax to develop and implement a new tax processing system, DORWAY.</i>	<i>Business, Association or Individual</i>

How the Agency is Measuring its Performance

Objective Number and Description	Objective
	Objective 1.1.1 - Increase taxpayer's utilization of electronic services to file taxes and strengthen partnerships with external stakeholders to collect delinquent debt.
Performance Measure:	Percentage of total dollars collected through electronic services.
Type of Measure:	Output
Results	
2013-14 Actual Results (as of 6/30/14):	83%
2014-15 Target Results:	83%
2014-15 Actual Results (as of 6/30/15):	84%
2015-16 Minimum Acceptable Results:	85%
2015-16 Target Results:	85%
Details	
Does the state or federal government require the agency to track this? (provide any additional explanation needed,	Only Agency Selected
What are the names and titles of the individuals who chose this as a performance measure?	Rick Reames III, Mont Alexander, Meredith Cleland, Joe Dunsenbury, Milton Kimpson, Sherrie McTeer, Kim Tudor & Mike Sayles.
Why was this performance measure chosen?	Electronic collections increase voluntary compliance and efficiency.
If the target value was not reached in 2014-15, what changes were made to try and ensure it was reached?	The implementation of a new tax processing system was initiated.
What are the names and titles of the individuals who chose the target value for 2015-16?	Rick Reames III, Mont Alexander, Meredith Cleland, Joe Dunsenbury, Milton Kimpson, Sherrie McTeer, Kim Tudor & Mike Sayles.
What was considered when determining the level to set the target value in 2015-16 and why was the decision finally	The need to create a more efficient and timely tax processing system.
Based on the performance so far in 2015-16, does it appear the agency is going to reach the target for 2015-16?	Yes
If the answer to the question above is "questionable" or "no," what changes are being made to try and ensure it is	N/A

POTENTIAL NEGATIVE IMPACT

<i>Instructions: Please list what the agency considers the most potential negative impact to the public that may occur as a result of the agency not accomplishing this objective. Next to, "Most Potential Negative Impact," enter</i>	
Most Potential Negative Impact	<i>Less General Fund revenue available.</i>
Level Requires Outside Help	<i>Partnership with Fast Enterprises to implement a new tax processing system.</i>
Outside Help to Request	<i>N/A</i>
Level Requires Inform General Assembly	<i>N/A</i>
3 General Assembly Options	<i>N/A</i>

REVIEWS/AUDITS

<i>Instructions: Below please list all external or internal reviews, audits, investigations or studies ("Reviews") of the agency which occurred during the past fiscal year that relates/impacts this objective. Please remember to</i>			
Matter(s) or Issue(s) Under Review	Reason Review was Initiated (outside request, internal policy, etc.)	Entity Performing the Review and Whether Reviewing Entity External or Internal	Date Review Began (MM/DD/YYYY) and Date Review Ended (MM/DD/YYYY)
<i>No current audits.</i>			

PARTNERS

<i>Instructions: Under the column labeled, "Current Partner Entities" list all entities the agency is currently working with that help the agency accomplish this objective. Under the "Ways Agency works with Current Partners,"</i>		
Current Partner Entity	Ways Agency Works with Current Partner	Is the Partner a State/Local Government Entity; College, University; or Other Business, Association, or Individual?
GenTax	<i>The SCDOR has contracted with GenTax to develop and implement a new tax processing system, DORWAY.</i>	<i>Business, Association or Individual</i>

How the Agency is Measuring its Performance		
Objective Number and Description	Objective 1.1.1 - Increase taxpayer's utilization of electronic services to file taxes and strengthen partnerships with external stakeholders to collect delinquent debt.	
Performance Measure:	Collections from the Debt Setoff Program and the Governmental Enterprise Accounts Receivable Program (GEAR).	
Type of Measure:	Outcome	
Results		
2013-14 Actual Results (as of 6/30/14):	\$148 Million	
2014-15 Target Results:	\$150 Million	
2014-15 Actual Results (as of 6/30/15):	\$150 Million	
2015-16 Minimum Acceptable Results:	\$145 Million	
2015-16 Target Results:	\$150 Million	
Details		
Does the state or federal government require the agency to track this? (provide any additional explanation needed,	Only Agency Selected	
What are the names and titles of the individuals who chose this as a performance measure?	Rick Reames III, Mont Alexander, Meredith Cleland, Joe Dunsenbury, Milton Kimpson, Sherrie McTeer, Kim Tudor & Mike Sayles.	
Why was this performance measure chosen?	Enforced collections increase total revenue collections and enables other agencies to obtain delinquent debt.	
If the target value was not reached in 2014-15, what changes were made to try and ensure it was reached?	Increase enrollment through refreshed marketing.	
What are the names and titles of the individuals who chose the target value for 2015-16?	Rick Reames III, Mont Alexander, Meredith Cleland, Joe Dunsenbury, Milton Kimpson, Sherrie McTeer, Kim Tudor & Mike Sayles.	
What was considered when determining the level to set the target value in 2015-16 and why was the decision finally	Prior year's collections and the amount of outstanding receivables.	
Based on the performance so far in 2015-16, does it appear the agency is going to reach the target for 2015-16?	Yes	
If the answer to the question above is "questionable" or "no," what changes are being made to try and ensure it is	N/A	
POTENTIAL NEGATIVE IMPACT		
<i>Instructions:</i> Please list what the agency considers the most potential negative impact to the public that may occur as a result of the agency not accomplishing this objective. Next to, "Most Potential Negative Impact," enter		
Most Potential Negative Impact	High level of delinquent debt for partnering agencies.	
Level Requires Outside Help	No	
Outside Help to Request	N/A	
Level Requires Inform General Assembly	N/A	
3 General Assembly Options	N/A	
REVIEWS/AUDITS		
<i>Instructions:</i> Below please list all external or internal reviews, audits, investigations or studies ("Reviews") of the agency which occurred during the past fiscal year that relates/impacts this objective. Please remember to		
Matter(s) or Issue(s) Under Review	Reason Review was Initiated (outside request, internal policy, etc.)	Entity Performing the Review and Whether Reviewing Entity External or Internal
Date Review Began (MM/DD/YYYY) and Date Review Ended (MM/DD/YYYY)		
No current audits.		
PARTNERS		
<i>Instructions:</i> Under the column labeled, "Current Partner Entities" list all entities the agency is currently working with that help the agency accomplish this objective. Under the "Ways Agency works with Current Partners,"		
Current Partner Entity	Ways Agency Works with Current Partner	Is the Partner a State/Local Government Entity; College, University; or Other Business, Association, or Individual?
All enrollees into the Debt Setoff and GEAR programs (State and Local Governments and Entities and Public and Private Institutions of Higher Learning)	SCDOR collects unpaid liabilities on behalf of enrollees into the Programs.	State/Local Government Entity

Agency Responding	South Carolina Department of Revenue
Date of Submission	42381
Fiscal Year for which information below pertains	2015-16

Strategic Plan Context	
# and description of Goal the Objective is helping accomplish:	Goal 1 - Fairly administer and enforce revenue and regulatory laws to maximize compliance.
Legal responsibilities satisfied by Goal:	SC Code 12-4-30
# and description of Strategy the Objective is under:	Strategy 1.2 - Increase fraud prevention and detection.
Objective	
Objective # and Description:	Objective 1.2.1 - Collaborate with federal, state and tax industry leaders to enhance fraud prevention and detection.
Legal responsibilities satisfied by Objective:	SC Code 12-4-30
Public Benefit/Intended Outcome:	Protect taxpayers information and educate taxpayers on personal fraud prevention.
Agency Programs Associated with Objective	
Program Names:	II.B. Programs and Services - Revenue and Regulatory Personal Service
Responsible Person	
Name:	Sherrie McTeer and Joy Causey
Number of Months Responsible:	24
Position:	Deputy Director and Administrator
Office Address:	300A Outlet Pointe Boulevard, Columbia, SC 29210
Department or Division:	Taxpayer Business Services
Department or Division Summary:	Taxpayer Business Services
Amount Budgeted and Spent To Accomplish Objective	
Total Budgeted for this fiscal year:	\$4,350,000
Total Actually Spent:	Agency will provide next year

PERFORMANCE MEASURES	
How the Agency is Measuring its Performance	
Objective Number and Description	Objective 1.2.1 - Collaborate with federal, state and tax industry leaders to enhance fraud prevention and detection.
Performance Measure:	Number of utilized filing analytical fraudulent leads provided through collaboration with federal, state and tax industry leaders participating in Security Summit.
Type of Measure:	Input/Explanatory/Activity
Results	
2013-14 Actual Results (as of 6/30/14):	N/A
2014-15 Target Results:	N/A
2014-15 Actual Results (as of 6/30/15):	In Progress
2015-16 Minimum Acceptable Results:	In Progress
2015-16 Target Results:	In Progress
Details	
Does the state or federal government require the agency to track this? (provide any additional explanation needed, two cells over)	Only Agency Selected
What are the names and titles of the individuals who chose this as a performance measure?	Rick Reames III, Sherrie McTeer and Joy Causey
Why was this performance measure chosen?	To identify the most effective way to detect and stop fraud.
If the target value was not reached in 2014-15, what changes were made to try and ensure it was reached?	N/A
What are the names and titles of the individuals who chose the target value for 2015-16?	Rick Reames III, Sherrie McTeer and Joy Causey
What was considered when determining the level to set the target value in 2015-16 and why was the decision finally made on setting it at the level at which it was set?	This is a new measurement that has not yet obtained a performance baseline.
Based on the performance so far in 2015-16, does it appear the agency is going to reach the target for 2015-16?	N/A

If the answer to the question above is "questionable" or "no," what changes are being made to try and ensure it is reached or what resources are being diverted to ensure performance measures more likely to be reached, are reached?	N/A
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POTENTIAL NEGATIVE IMPACT

Most Potential Negative Impact	<i>Delay in the refund process.</i>
Level Requires Outside Help	<i>This metric's results will depend on the leads provided through this external report.</i>
Outside Help to Request	<i>N/A</i>
Level Requires Inform General Assembly	<i>N/A</i>
3 General Assembly Options	<i>N/A</i>

REVIEWS/AUDITS

Instructions: Below please list all external or internal reviews, audits, investigations or studies ("Reviews") of the agency which occurred during the past fiscal year that relates/impacts this objective. Please remember to maintain an electronic copy of each Review and any other information generated by the entity performing the Review as copies may be requested when the agency is under study. NOTE: Responses are not limited to the number of rows below that have borders around them, please insert as many rows as needed.

Matter(s) or Issue(s) Under Review	Reason Review was Initiated (outside request, internal policy, etc.)	Entity Performing the Review and Whether Reviewing Entity External or Internal	Date Review Began (MM/DD/YYYY) and Date Review Ended (MM/DD/YYYY)
<i>No current audits.</i>			

PARTNERS

Instructions: Under the column labeled, "Current Partner Entities" list all entities the agency is currently working with that help the agency accomplish this objective. Under the "Ways Agency works with Current Partners," enter the ways the agency works with the entity (names of projects, initiatives, etc.) which helps the agency accomplish this objective. List only one partner per row and insert as many rows as necessary to list all of the partners. Note, if there is a large list of partners that all fit within a certain group, the agency can list the group instead of each partner individually. For example, if the agency works with every middle school in the state, the agency can list SC Middle Schools, instead of listing each middle school separately. As another example, if the agency works with every high school in Lexington county, the agency can list Lexington County High Schools, instead of listing each high school in the county separately.

Current Partner Entity	Ways Agency Works with Current Partner	Is the Partner a State/Local Government Entity; College, University; or Other Business, Association, or Individual?
National Security Summit	<i>The Department utilizes the fraudulent leads provided by this group.</i>	<i>State/Local Government Entity</i>

Agency Responding	South Carolina Department of Revenue
Date of Submission	42381
Fiscal Year for which information below pertains	2015-16

Strategic Plan Context	
# and description of Goal the Objective is helping accomplish:	Goal 1 - Fairly administer and enforce revenue and regulatory laws to maximize compliance.
Legal responsibilities satisfied by Goal:	SC Code 12-4-30
# and description of Strategy the Objective is under:	Strategy 1.3 - Continue implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWAY).
Objective	
Objective # and Description:	Objective 1.3.1 - Increase the percentage of taxes migrated to DORWAY from 34% to 60%.
Legal responsibilities satisfied by Objective:	SC Code 12-4-30
Public Benefit/Intended Outcome:	The administration of taxes will become more streamlined and increasingly technologically advanced through updates within the new system.
Agency Programs Associated with Objective	
Program Names:	II.B. Programs and Services - Revenue and Regulatory Personal Service
Responsible Person	
Name:	Sherrie McTeer and Mario Alvarez
Number of Months Responsible:	24
Position:	Deputy Director and Administrator
Office Address:	300A Outlet Pointe Boulevard, Columbia, SC 29210
Department or Division:	Taxpayer Business Services
Department or Division Summary:	Taxpayer Business Services
Amount Budgeted and Spent To Accomplish Objective	
Total Budgeted for this fiscal year:	\$12,251,144
Total Actually Spent:	Agency will provide next year

PERFORMANCE MEASURES	
How the Agency is Measuring its Performance	
Objective Number and Description	Objective 1.3.1 - Increase the percentage of taxes migrated to DORWAY from 34% to 60%.
Performance Measure:	Number of taxes migrated into the new tax processing system, DORWAY.
Type of Measure:	Output
Results	
2013-14 Actual Results (as of 6/30/14):	N/A
2014-15 Target Results:	N/A
2014-15 Actual Results (as of 6/30/15):	34%
2015-16 Minimum Acceptable Results:	60%
2015-16 Target Results:	60%
Details	
Does the state or federal government require the agency to track this? (provide any additional explanation needed, two cells over)	Only Agency Selected
What are the names and titles of the individuals who chose this as a performance measure?	Rick Reames III, Sherrie McTeer and Mario Alvarez
Why was this performance measure chosen?	To track the process of the implementation of the new tax processing system.
If the target value was not reached in 2014-15, what changes were made to try and ensure it was reached?	N/A
What are the names and titles of the individuals who chose the target value for 2015-16?	Rick Reames III, Sherrie McTeer and Mario Alvarez
What was considered when determining the level to set the target value in 2015-16 and why was the decision finally made on setting it at the level at which it was set?	Analysis of the number of taxes that were feasibly possible for an implementation phase without disrupting tax administration.
Based on the performance so far in 2015-16, does it appear the agency is going to reach the target for 2015-16?	Yes

If the answer to the question above is "questionable" or "no," what changes are being made to try and ensure it is reached or what resources are being diverted to ensure performance measures more likely to be reached, are reached?	N/A
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POTENTIAL NEGATIVE IMPACT

Most Potential Negative Impact	<i>Adapting to the transition to a new processing system both internally and externally.</i>
Level Requires Outside Help	<i>The Department has partnered with GenTax to implement the new system.</i>
Outside Help to Request	<i>N/A</i>
Level Requires Inform General Assembly	<i>N/A</i>
3 General Assembly Options	<i>N/A</i>

REVIEWS/AUDITS

Instructions: Below please list all external or internal reviews, audits, investigations or studies ("Reviews") of the agency which occurred during the past fiscal year that relates/impacts this objective. Please remember to maintain an electronic copy of each Review and any other information generated by the entity performing the Review as copies may be requested when the agency is under study. NOTE: Responses are not limited to the number of rows below that have borders around them, please insert as many rows as needed.

Matter(s) or Issue(s) Under Review	Reason Review was Initiated (outside request, internal policy, etc.)	Entity Performing the Review and Whether Reviewing Entity External or Internal	Date Review Began (MM/DD/YYYY) and Date Review Ended (MM/DD/YYYY)
<i>No current audits.</i>			

PARTNERS

Instructions: Under the column labeled, "Current Partner Entities" list all entities the agency is currently working with that help the agency accomplish this objective. Under the "Ways Agency works with Current Partners," enter the ways the agency works with the entity (names of projects, initiatives, etc.) which helps the agency accomplish this objective. List only one partner per row and insert as many rows as necessary to list all of the partners. Note, if there is a large list of partners that all fit within a certain group, the agency can list the group instead of each partner individually. For example, if the agency works with every middle school in the state, the agency can list SC Middle Schools, instead of listing each middle school separately. As another example, if the agency works with every high school in Lexington county, the agency can list Lexington County High Schools, instead of listing each high school in the county separately.

Current Partner Entity	Ways Agency Works with Current Partner	Is the Partner a State/Local Government Entity; College, University; or Other Business, Association, or Individual?
GenTax	<i>The Department has partnered with GenTax to implement the new system.</i>	Business, Association or Individual

Agency Responding	South Carolina Department of Revenue
Date of Submission	42381
Fiscal Year for which information below pertains	2015-16

Strategic Plan Context	
# and description of Goal the Objective is helping accomplish:	Goal 2 - Ensure functional security.
Legal responsibilities satisfied by Goal:	<i>SC Code 12-4-30</i>
# and description of Strategy the Objective is under:	Strategy 2.1 - Continue to improve security governance.
Objective	
Objective # and Description:	<i>Objective 2.1.1 - Transition the Security Department from a focus on remediation to ongoing operational security through the implementation of a Security Operation Center.</i>
Legal responsibilities satisfied by Objective:	<i>SC Code 12-4-30</i>
Public Benefit/Intended Outcome:	The Department is able to securely administer taxes and fees and earn the public's confidence in our integrity.
Agency Programs Associated with Objective	
Program Names:	I. Administrative and Program Support Personal Service
Responsible Person	
Name:	<i>Rick Reames III and Mike Sayles</i>
Number of Months Responsible:	24
Position:	<i>Director and Deputy Director</i>
Office Address:	<i>300A Outlet Pointe Boulevard, Columbia, SC 29210</i>
Department or Division:	<i>Chief Information Security Officer</i>
Department or Division Summary:	<i>Chief Information Security Officer</i>
Amount Budgeted and Spent To Accomplish Objective	
Total Budgeted for this fiscal year:	\$956,751
Total Actually Spent:	<i>Agency will provide next year</i>

PERFORMANCE MEASURES

How the Agency is Measuring its Performance

Objective Number and Description	<i>Objective 2.1.1 - Transition the Security Department from a focus on remediation to ongoing operational security through the implementation of a Security Operation Center.</i>
Performance Measure:	Effectively coordinate SIEM and MIR operations with the State Level Security Operations Center by achieving DIS Level 2 logging to equal 100%.
Type of Measure:	Output
Results	
2013-14 Actual Results (as of 6/30/14):	N/A
2014-15 Target Results:	N/A
2014-15 Actual Results (as of 6/30/15):	N/A
2015-16 Minimum Acceptable Results:	100%
2015-16 Target Results:	100%
Details	
Does the state or federal government require the agency to track this? (provide any additional explanation needed, two cells over)	State
What are the names and titles of the individuals who chose this as a performance measure?	<i>Rick Reames III and Mike Sayles</i>
Why was this performance measure chosen?	Compliance with statewide security standards.
If the target value was not reached in 2014-15, what changes were made to try and ensure it was reached?	This metric was developed in Fiscal Year 2016.
What are the names and titles of the individuals who chose the target value for 2015-16?	<i>Rick Reames III and Mike Sayles</i>
What was considered when determining the level to set the target value in 2015-16 and why was the decision finally made on setting it at the level at which it was set?	Security is non-negotiable.

Based on the performance so far in 2015-16, does it appear the agency is going to reach the target for 2015-16?	Yes
If the answer to the question above is "questionable" or "no," what changes are being made to try and ensure it is reached or what resources are being diverted to ensure performance measures more likely to be reached, are reached?	N/A

POTENTIAL NEGATIVE IMPACT	
Most Potential Negative Impact	<i>Disclosure of taxpayer data.</i>
Level Requires Outside Help	<i>No</i>
Outside Help to Request	<i>N/A</i>
Level Requires Inform General Assembly	<i>N/A</i>
3 General Assembly Options	<i>N/A</i>

REVIEWS/AUDITS
Instructions: Below please list all external or internal reviews, audits, investigations or studies ("Reviews") of the agency which occurred during the past fiscal year that relates/impacts this objective. Please remember to maintain an electronic copy of each Review and any other information generated by the entity performing the Review as copies may be requested when the agency is under study. NOTE: Responses are not limited to the number of rows below that have borders around them, please insert as many rows as needed.

Matter(s) or Issue(s) Under Review	Reason Review was Initiated (outside request, internal policy, etc.)	Entity Performing the Review and Whether Reviewing Entity External or Internal	Date Review Began (MM/DD/YYYY) and Date Review Ended (MM/DD/YYYY)
<i>No current audits.</i>			

PARTNERS
Instructions: Under the column labeled, "Current Partner Entities" list all entities the agency is currently working with that help the agency accomplish this objective. Under the "Ways Agency works with Current Partners," enter the ways the agency works with the entity (names of projects, initiatives, etc.) which helps the agency accomplish this objective. List only one partner per row and insert as many rows as necessary to list all of the partners. Note, if there is a large list of partners that all fit within a certain group, the agency can list the group instead of each partner individually. For example, if the agency works with every middle school in the state, the agency can list SC Middle Schools, instead of listing each middle school separately. As another example, if the agency works with every high school in Lexington county, the agency can list Lexington County High Schools, instead of listing each high school in the county separately.

Current Partner Entity	Ways Agency Works with Current Partner	Is the Partner a State/Local Government Entity; College, University; or Other Business, Association, or Individual?
None		

Agency Responding	South Carolina Department of Revenue
Date of Submission	42381
Fiscal Year for which information below pertains	2015-16

Strategic Plan Context	
# and description of Goal the Objective is helping accomplish:	Goal 2 - Ensure functional security.
Legal responsibilities satisfied by Goal:	<i>SC Code 12-4-30</i>
# and description of Strategy the Objective is under:	Strategy 2.2 - Continue to improve security technology.
Objective	
Objective # and Description:	Objective 2.2.1 - Require all systems upgraded to a new environment to receive DOR's three step security approval to operate before production use.
Legal responsibilities satisfied by Objective:	<i>SC Code 12-4-30</i>
Public Benefit/Intended Outcome:	The Department is able to securely administer taxes and fees and earn the public's confidence in our integrity.
Agency Programs Associated with Objective	
Program Names:	I. Administrative and Program Support Personal Service
Responsible Person	
Name:	<i>Rick Reames III and Mike Sayles</i>
Number of Months Responsible:	24
Position:	<i>Director and Deputy Director</i>
Office Address:	<i>300A Outlet Pointe Boulevard, Columbia, SC 29210</i>
Department or Division:	<i>Chief Information Security Officer</i>
Department or Division Summary:	<i>Chief Information Security Officer</i>
Amount Budgeted and Spent To Accomplish Objective	
Total Budgeted for this fiscal year:	\$956,752
Total Actually Spent:	<i>Agency will provide next year</i>

PERFORMANCE MEASURES

How the Agency is Measuring its Performance

Objective Number and Description	Objective 2.2.1 - Require all systems upgraded to a new environment to receive DOR's three step security approval to operate before production use.
Performance Measure:	Percentage of systems to receive DOR's three step security approval to operate before production use.
Type of Measure:	Output
Results	
2013-14 Actual Results (as of 6/30/14):	N/A
2014-15 Target Results:	N/A
2014-15 Actual Results (as of 6/30/15):	N/A
2015-16 Minimum Acceptable Results:	100%
2015-16 Target Results:	100%
Details	
Does the state or federal government require the agency to track this? (provide any additional explanation needed, two cells over)	Only Agency Selected
What are the names and titles of the individuals who chose this as a performance measure?	<i>Rick Reames III and Mike Sayles</i>
Why was this performance measure chosen?	Ensure DOR's commitment to functional security.
If the target value was not reached in 2014-15, what changes were made to try and ensure it was reached?	This metrics was developed in Fiscal Year 2016.
What are the names and titles of the individuals who chose the target value for 2015-16?	<i>Rick Reames III and Mike Sayles</i>
What was considered when determining the level to set the target value in 2015-16 and why was the decision finally made on setting it at the level at which it was set?	Security is non-negotiable.
Based on the performance so far in 2015-16, does it appear the agency is going to reach the target for 2015-16?	Yes

If the answer to the question above is "questionable" or "no," what changes are being made to try and ensure it is reached or what resources are being diverted to ensure performance measures more likely to be reached, are reached?	N/A
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POTENTIAL NEGATIVE IMPACT	
Most Potential Negative Impact	<i>Disclosure of taxpayer data.</i>
Level Requires Outside Help	<i>No</i>
Outside Help to Request	<i>N/A</i>
Level Requires Inform General Assembly	<i>N/A</i>
3 General Assembly Options	<i>N/A</i>

REVIEWS/AUDITS
Instructions: Below please list all external or internal reviews, audits, investigations or studies ("Reviews") of the agency which occurred during the past fiscal year that relates/impacts this objective. Please remember to maintain an electronic copy of each Review and any other information generated by the entity performing the Review as copies may be requested when the agency is under study. NOTE: Responses are not limited to the number of rows below that have borders around them, please insert as many rows as needed.

Matter(s) or Issue(s) Under Review	Reason Review was Initiated (outside request, internal policy, etc.)	Entity Performing the Review and Whether Reviewing Entity External or Internal	Date Review Began (MM/DD/YYYY) and Date Review Ended (MM/DD/YYYY)
<i>No current audits.</i>			

PARTNERS
Instructions: Under the column labeled, "Current Partner Entities" list all entities the agency is currently working with that help the agency accomplish this objective. Under the "Ways Agency works with Current Partners," enter the ways the agency works with the entity (names of projects, initiatives, etc.) which helps the agency accomplish this objective. List only one partner per row and insert as many rows as necessary to list all of the partners. Note, if there is a large list of partners that all fit within a certain group, the agency can list the group instead of each partner individually. For example, if the agency works with every middle school in the state, the agency can list SC Middle Schools, instead of listing each middle school separately. As another example, if the agency works with every high school in Lexington county, the agency can list Lexington County High Schools, instead of listing each high school in the county separately.

Current Partner Entity	Ways Agency Works with Current Partner	Is the Partner a State/Local Government Entity; College, University; or Other Business, Association, or Individual?
<i>None</i>		

Agency Responding	South Carolina Department of Revenue
Date of Submission	42381
Fiscal Year for which information below pertains	2015-16

Strategic Plan Context	
# and description of Goal the Objective is helping accomplish:	Goal 2 - Ensure functional security.
Legal responsibilities satisfied by Goal:	<i>SC Code 12-4-10</i>
# and description of Strategy the Objective is under:	Strategy 2.3 - Implement a functional remote disaster recovery site.
Objective	
Objective # and Description:	Objective 2.3.1 - Install a functional disaster recovery site that achieves the Agency's business recovery time objectives.
Legal responsibilities satisfied by Objective:	<i>SC Code 12-4-10</i>
Public Benefit/Intended Outcome:	The Department is able to securely administer taxes and fees in the event of a disaster.
Agency Programs Associated with Objective	
Program Names:	I. Administrative and Program Support Personal Service
Responsible Person	
Name:	<i>Rick Reames III and Mike Sayles</i>
Number of Months Responsible:	24
Position:	<i>Director and Deputy Director</i>
Office Address:	<i>300A Outlet Pointe Boulevard, Columbia, SC 29210</i>
Department or Division:	<i>Chief Information Security Officer</i>
Department or Division Summary:	<i>Chief Information Security Officer</i>
Amount Budgeted and Spent To Accomplish Objective	
Total Budgeted for this fiscal year:	\$1,620,364
Total Actually Spent:	<i>Agency will provide next year</i>

PERFORMANCE MEASURES
How the Agency is Measuring its Performance

Objective Number and Description	Objective 2.3.1 - Install a functional disaster recovery site that achieves the Agency's business recovery time objectives.
Performance Measure:	Percentage of all DOR data backups replicated to the Disaster Recovery Site.
Type of Measure:	Output
Results	
2013-14 Actual Results (as of 6/30/14):	N/A
2014-15 Target Results:	N/A
2014-15 Actual Results (as of 6/30/15):	100%
2015-16 Minimum Acceptable Results:	100%
2015-16 Target Results:	100%
Details	
Does the state or federal government require the agency to track this? (provide any additional explanation needed, two cells over)	Only Agency Selected
What are the names and titles of the individuals who chose this as a performance measure?	<i>Rick Reames III and Mike Sayles</i>
Why was this performance measure chosen?	Ensure DOR's commitment to functional security.
If the target value was not reached in 2014-15, what changes were made to try and ensure it was reached?	The target value was reached.
What are the names and titles of the individuals who chose the target value for 2015-16?	<i>Rick Reames III and Mike Sayles</i>
What was considered when determining the level to set the target value in 2015-16 and why was the decision finally made on setting it at the level at which it was set?	Security is non-negotiable.
Based on the performance so far in 2015-16, does it appear the agency is going to reach the target for 2015-16?	Yes
If the answer to the question above is "questionable" or "no," what changes are being made to try and ensure it is reached or what resources are being diverted to ensure performance measures more likely to be reached, are reached?	N/A

POTENTIAL NEGATIVE IMPACT	
Most Potential Negative Impact	<i>Disclosure of taxpayer data.</i>
Level Requires Outside Help	<i>No</i>
Outside Help to Request	<i>N/A</i>
Level Requires Inform General Assembly	<i>N/A</i>
3 General Assembly Options	<i>N/A</i>

REVIEWS/AUDITS

Instructions: Below please list all external or internal reviews, audits, investigations or studies ("Reviews") of the agency which occurred during the past fiscal year that relates/impacts this objective. Please remember to maintain an electronic copy of each Review and any other information generated by the entity performing the Review as copies may be requested when the agency is under study. NOTE: Responses are not limited to the number of rows below that have borders around them, please insert as many rows as needed.

Matter(s) or Issue(s) Under Review	Reason Review was Initiated (outside request, internal policy, etc.)	Entity Performing the Review and Whether Reviewing Entity External or Internal	Date Review Began (MM/DD/YYYY) and Date Review Ended (MM/DD/YYYY)
<i>No current audits</i>			

PARTNERS

Instructions: Under the column labeled, "Current Partner Entities" list all entities the agency is currently working with that help the agency accomplish this objective. Under the "Ways Agency works with Current Partners," enter the ways the agency works with the entity (names of projects, initiatives, etc.) which helps the agency accomplish this objective. List only one partner per row and insert as many rows as necessary to list all of the partners. Note, if there is a large list of partners that all fit within a certain group, the agency can list the group instead of each partner individually. For example, if the agency works with every middle school in the state, the agency can list SC Middle Schools, instead of listing each middle school separately. As another example, if the agency works with every high school in Lexington county, the agency can list Lexington County High Schools, instead of listing each high school in the county separately.

Current Partner Entity	Ways Agency Works with Current Partner	Is the Partner a State/Local Government Entity; College, University; or Other Business, Association, or Individual?
<i>None</i>		

Agency Responding	South Carolina Department of Revenue
Date of Submission	42381
Fiscal Year for which information below pertains	2015-16

Strategic Plan Context	
# and description of Goal the Objective is helping accomplish:	Goal 2 - Ensure functional security.
Legal responsibilities satisfied by Goal:	<i>SC Code 12-4-10</i>
# and description of Strategy the Objective is under:	Strategy 2.4 - Continue the secure implementation of a new integrated tax processing system (DORWAY).
Objective	
Objective # and Description:	Objective 2.4.1 - Document and conduct security assessment against a formal System Security Plan (SSP) for DORWAY.
Legal responsibilities satisfied by Objective:	<i>SC Code 12-4-10</i>
Public Benefit/Intended Outcome:	The Department is able to securely administer taxes and fees and earn the public's confidence in our integrity.
Agency Programs Associated with Objective	
Program Names:	I. Administrative and Program Support Personal Service
Responsible Person	
Name:	<i>Rick Reames III, Sherrie McTeer, and Mike Sayles</i>
Number of Months Responsible:	24
Position:	<i>Director and Deputy Directors</i>
Office Address:	<i>300A Outlet Pointe Boulevard, Columbia, SC 29210</i>
Department or Division:	<i>Taxpayer Business Services and Chief Information Security Officer</i>
Department or Division Summary:	<i>Taxpayer Business Services and Chief Information Security Officer</i>
Amount Budgeted and Spent To Accomplish Objective	
Total Budgeted for this fiscal year:	\$3,333,696
Total Actually Spent:	<i>Agency will provide next year</i>

PERFORMANCE MEASURES	
How the Agency is Measuring its Performance	
Objective Number and Description	Objective 2.4.1 - Document and conduct security assessment against a formal System Security Plan (SSP) for DORWAY.
Performance Measure:	Percentage of security controls assessed during Phase II implementation of DORWAY. There are 194 total security controls.
Type of Measure:	Output
Results	
2013-14 Actual Results (as of 6/30/14):	N/A
2014-15 Target Results:	N/A
2014-15 Actual Results (as of 6/30/15):	100%
2015-16 Minimum Acceptable Results:	100%
2015-16 Target Results:	100%
Details	
Does the state or federal government require the agency to track this? (provide any additional explanation needed, two cells over)	Only Agency Selected
What are the names and titles of the individuals who chose this as a performance measure?	<i>Rick Reames III, Sherrie McTeer and Mike Sayles</i>
Why was this performance measure chosen?	Ensure DOR's commitment to functional security.
If the target value was not reached in 2014-15, what changes were made to try and ensure it was reached?	The target value was reached.
What are the names and titles of the individuals who chose the target value for 2015-16?	<i>Rick Reames III, Sherrie McTeer and Mike Sayles</i>
What was considered when determining the level to set the target value in 2015-16 and why was the decision finally made on setting it at the level at which it was set?	Security is non-negotiable.

Based on the performance so far in 2015-16, does it appear the agency is going to reach the target for 2015-16?	Yes
If the answer to the question above is "questionable" or "no," what changes are being made to try and ensure it is reached or what resources are being diverted to ensure performance measures more likely to be reached, are reached?	N/A

POTENTIAL NEGATIVE IMPACT	
Most Potential Negative Impact	<i>Disclosure of taxpayer data.</i>
Level Requires Outside Help	<i>No</i>
Outside Help to Request	<i>N/A</i>
Level Requires Inform General Assembly	<i>N/A</i>
3 General Assembly Options	<i>N/A</i>

REVIEWS/AUDITS
Instructions: Below please list all external or internal reviews, audits, investigations or studies ("Reviews") of the agency which occurred during the past fiscal year that relates/impacts this objective. Please remember to maintain an electronic copy of each Review and any other information generated by the entity performing the Review as copies may be requested when the agency is under study. NOTE: Responses are not limited to the number of rows below that have borders around them, please insert as many rows as needed.

Matter(s) or Issue(s) Under Review	Reason Review was Initiated (outside request, internal policy, etc.)	Entity Performing the Review and Whether Reviewing Entity External or Internal	Date Review Began (MM/DD/YYYY) and Date Review Ended (MM/DD/YYYY)
<i>No current audits.</i>			

PARTNERS
Instructions: Under the column labeled, "Current Partner Entities" list all entities the agency is currently working with that help the agency accomplish this objective. Under the "Ways Agency works with Current Partners," enter the ways the agency works with the entity (names of projects, initiatives, etc.) which helps the agency accomplish this objective. List only one partner per row and insert as many rows as necessary to list all of the partners. Note, if there is a large list of partners that all fit within a certain group, the agency can list the group instead of each partner individually. For example, if the agency works with every middle school in the state, the agency can list SC Middle Schools, instead of listing each middle school separately. As another example, if the agency works with every high school in Lexington county, the agency can list Lexington County High Schools, instead of listing each high school in the county separately.

Current Partner Entity	Ways Agency Works with Current Partner	Is the Partner a State/Local Government Entity; College, University; or Other Business, Association, or Individual?
None		

This is the next chart because once the agency determines the associated programs and amount of funds it is allocating to accomplish each objective, the agency needs to ensure it has proper performance measures established to track how effectively and efficiently it is utilizing the resources allocated. The agency also needs to consider potential negative impacts which may arise, and need to be addressed, if the objective is not accomplished; ensure the agency is addressing issues raised in previous audits or reviews; and continually consider which partners the agency could work with to more effectively and efficiently accomplish each objective.

Agency Responding	South Carolina Department of Revenue
Date of Submission	42381
Fiscal Year for which information below pertains	2015-16

Strategic Plan Context	
# and description of Goal the Objective is helping accomplish:	Goal 3 - Improve the customer service experience and expand outreach to taxpayers and external
Legal responsibilities satisfied by Goal:	SC Code 12-4-10
# and description of Strategy the Objective is under:	Strategy 3.2 - Continue implementation of a new taxpayer portal offering one convenient place to register your business, file tax returns, make payments, calculate penalties and interest, and view related correspondence.
Objective	
Objective # and Description:	Objective 3.2.1 - Increase taxpayers ability to access and view their tax profile.
Legal responsibilities satisfied by Objective:	SC Code 12-4-10
Public Benefit/Intended Outcome:	This strategy spans four years with the SCDOR being in the second year of implementation. Each year, a grouping of the 64 taxes and fees administered will be migrated to the new tax processing system, DORWAY.
Agency Programs Associated with Objective	
Program Names:	II.A. Programs and Services - Support Services Personal Service
Responsible Person	
Name:	Sherrie McTeer and Laura Watts
Number of Months Responsible:	24
Position:	Deputy Directors
Office Address:	300A Outlet Pointe Boulevard, Columbia, SC 29210
Department or Division:	Taxpayer Business Services and Administrative Services
Department or Division Summary:	Taxpayer Business Services and Administrative Services
Amount Budgeted and Spent To Accomplish Objective	
Total Budgeted for this fiscal year:	\$1,633,486
Total Actually Spent:	Agency will provide next year

PERFORMANCE MEASURES	
How the Agency is Measuring its Performance	
Objective Number and Description	Objective 3.2.1 - Increase taxpayers ability to access and view their tax profile.
Performance Measure:	Increase the average number of tax accounts accessible by a third party DORWAY user (typically tax preparers).
Type of Measure:	Efficiency
Results	
2013-14 Actual Results (as of 6/30/14):	N/A
2014-15 Target Results:	N/A
2014-15 Actual Results (as of 6/30/15):	N/A
2015-16 Minimum Acceptable Results:	10
2015-16 Target Results:	10

Details	
Does the state or federal government require the agency to track this? (provide any additional explanation needed, two cells over)	Only Agency Selected
What are the names and titles of the individuals who chose this as a performance measure?	<i>Rick Reames, Sherrie McTeer, Mario Alvarez</i>
Why was this performance measure chosen?	Third party/ tax preparer DORWAY users represent approximately 32% of the users in DORWAY. In legacy systems, tax preparers were required to provide unique log-on information for each taxpayer. DORWAY allows tax preparers to use one unique log-on for all of their tax customers. Of the 150,000 tax accounts in DORWAY, 28,276 accounts are managed by 2,991 third party users. Ultimately, offering this access to 3rd party users improves functionality and usability of the new tax processing system.
If the target value was not reached in 2014-15, what changes were made to try and ensure it was reached?	This metrics was developed in Fiscal Year 2015.
What are the names and titles of the individuals who chose the target value for 2015-16?	<i>Sherrie McTeer and Laura Watts</i>
What was considered when determining the level to set the target value in 2015-16 and why was the decision finally made on setting it at the level at which it was set?	This metric was developed in Fiscal Year 2016 and is in progress of establishing baseline data.
Based on the performance so far in 2015-16, does it appear the agency is going to reach the target for 2015-16?	Yes
If the answer to the question above is "questionable" or "no," what changes are being made to try and ensure it is reached or what resources are being diverted to ensure performance measures more likely to be reached, are reached?	N/A

POTENTIAL NEGATIVE IMPACT	
Most Potential Negative Impact	<i>Unknown</i>
Level Requires Outside Help	<i>No</i>
Outside Help to Request	<i>N/A</i>
Level Requires Inform General Assembly	<i>N/A</i>
3 General Assembly Options	<i>N/A</i>

REVIEWS/AUDITS			
<i>Instructions:</i> Below please list all external or internal reviews, audits, investigations or studies ("Reviews") of the agency which occurred during the past fiscal year that relates/impacts this objective. Please remember to maintain an electronic copy of each Review and any other information generated by the entity performing the Review as copies may be requested when the agency is under study. NOTE: Responses are not limited to the number of rows below that have borders around them, please insert as many rows as needed.			
Matter(s) or Issue(s) Under Review	Reason Review was Initiated (outside request, internal policy, etc.)	Entity Performing the Review and Whether Reviewing Entity External or Internal	Date Review Began (MM/DD/YYYY) and Date Review Ended (MM/DD/YYYY)
<i>No current audits.</i>			

PARTNERS		
<i>Instructions:</i> Under the column labeled, "Current Partner Entities" list all entities the agency is currently working with that help the agency accomplish this objective. Under the "Ways Agency works with Current Partners," enter the ways the agency works with the entity (names of projects, initiatives, etc.) which helps the agency accomplish this objective. List only one partner per row and insert as many rows as necessary to list all of the partners. Note, if there is a large list of partners that all fit within a certain group, the agency can list the group instead of each partner individually. For example, if the agency works with every middle school in the state, the agency can list SC Middle Schools, instead of listing each middle school separately. As another example, if the agency works with every high school in Lexington county, the agency can list Lexington County High Schools, instead of listing each high school in the county separately.		
Current Partner Entity	Ways Agency Works with Current Partner	Is the Partner a State/Local Government Entity; College, University; or Other Business, Association, or Individual?
None		

Agency Responding	South Carolina Department of Revenue
Date of Submission	42381
Fiscal Year for which information below pertains	2015-16

Strategic Plan Context	
# and description of Goal the Objective is helping accomplish:	Goal 3 - Improve the customer service experience and expand outreach to taxpayers and external stakeholders.
Legal responsibilities satisfied by Goal:	SC Code 12-4-10
# and description of Strategy the Objective is under:	Strategy 3.3 - Implement a process centralizing tax revenue reporting to external stakeholders.
Objective	
Objective # and Description:	Objective 3.3.1 - Create and manage a new centralized revenue data reporting system to external stakeholders.
Legal responsibilities satisfied by Objective:	SC Code 12-4-10
Public Benefit/Intended Outcome:	Maximize consistency and accuracy in reporting of revenue data to external stakeholders.
Agency Programs Associated with Objective	
Program Names:	I. Administrative and Program Support Personal Service
Responsible Person	
Name:	Rick Reames and Laura Watts
Number of Months Responsible:	24
Position:	Deputy Director
Office Address:	300A Outlet Pointe Boulevard, Columbia, SC 29210
Department or Division:	Administrative Services
Department or Division Summary:	Administrative Services
Amount Budgeted and Spent To Accomplish Objective	
Total Budgeted for this fiscal year:	\$90,262
Total Actually Spent:	Agency will provide next year

PERFORMANCE MEASURES	
How the Agency is Measuring its Performance	
Objective Number and Description	Objective 3.3.1 - Create and manage a new centralized revenue data reporting system to external stakeholders.
Performance Measure:	Identify all external communication of tax revenue data.
Type of Measure:	Output
Results	
2013-14 Actual Results (as of 6/30/14):	N/A
2014-15 Target Results:	N/A
2014-15 Actual Results (as of 6/30/15):	N/A
2015-16 Minimum Acceptable Results:	In progress
2015-16 Target Results:	In progress
Details	
Does the state or federal government require the agency to track this? (provide any additional explanation needed, two cells over)	Only Agency Selected
What are the names and titles of the individuals who chose this as a performance measure?	Rick Reames and Laura Watts
Why was this performance measure chosen?	To track the consistency and accuracy in reporting of revenue data to external stakeholders.
If the target value was not reached in 2014-15, what changes were made to try and ensure it was reached?	Data for this metric will begin in FY 2016.
What are the names and titles of the individuals who chose the target value for 2015-16?	Rick Reames and Laura Watts
What was considered when determining the level to set the target value in 2015-16 and why was the decision finally made on setting it at the level at which it was set?	In progress
Based on the performance so far in 2015-16, does it appear the agency is going to reach the target for 2015-16?	Yes

If the answer to the question above is "questionable" or "no," what changes are being made to try and ensure it is reached or what resources are being diverted to ensure performance measures more likely to be reached, are reached?	N/A
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POTENTIAL NEGATIVE IMPACT

Most Potential Negative Impact	<i>Unknown</i>
Level Requires Outside Help	<i>No</i>
Outside Help to Request	<i>N/A</i>
Level Requires Inform General Assembly	<i>N/A</i>
3 General Assembly Options	<i>N/A</i>

REVIEWS/AUDITS

Instructions: Below please list all external or internal reviews, audits, investigations or studies ("Reviews") of the agency which occurred during the past fiscal year that relates/impacts this objective. Please remember to maintain an electronic copy of each Review and any other information generated by the entity performing the Review as copies may be requested when the agency is under study. NOTE: Responses are not limited to the number of rows below that have borders around them, please insert as many rows as needed.

Matter(s) or Issue(s) Under Review	Reason Review was Initiated (outside request, internal policy, etc.)	Entity Performing the Review and Whether Reviewing Entity External or Internal	Date Review Began (MM/DD/YYYY) and Date Review Ended (MM/DD/YYYY)
<i>No current audits.</i>			

PARTNERS

Instructions: Under the column labeled, "Current Partner Entities" list all entities the agency is currently working with that help the agency accomplish this objective. Under the "Ways Agency works with Current Partners," enter the ways the agency works with the entity (names of projects, initiatives, etc.) which helps the agency accomplish this objective. List only one partner per row and insert as many rows as necessary to list all of the partners. Note, if there is a large list of partners that all fit within a certain group, the agency can list the group instead of each partner individually. For example, if the agency works with every middle school in the state, the agency can list SC Middle Schools, instead of listing each middle school separately. As another example, if the agency works with every high school in Lexington county, the agency can list Lexington County High Schools, instead of listing each high school in the county separately.

Current Partner Entity	Ways Agency Works with Current Partner	Is the Partner a State/Local Government Entity; College, University; or Other Business, Association, or Individual?
<i>None</i>		

Agency Responding	South Carolina Department of Revenue
Date of Submission	42381
Fiscal Year for which information below pertains	2015-16

Strategic Plan Context	
# and description of Goal the Objective is helping accomplish:	Goal 4 - Establish a culture that develops, retains, and values a competent, productive, and diverse workforce.
Legal responsibilities satisfied by Goal:	<i>SC Code 12-4-10</i>
# and description of Strategy the Objective is under:	Strategy 4.1 - Establish a culture that develops a competent, productive and diverse workforce.
Objective	
Objective # and Description:	Objective 4.1.1 - Offer employees a comprehensive set of training classes reinforcing knowledge and skills to fulfill the Agency's mission.
Legal responsibilities satisfied by Objective:	<i>SC Code 12-4-10</i>
Public Benefit/Intended Outcome:	Investing in our workforce will result in effectively and efficiently administering taxes and fees.
Agency Programs Associated with Objective	
Program Names:	II.A. Programs and Services - Support Services Personal Service
Responsible Person	
Name:	<i>Rick Reames and Laura Watts</i>
Number of Months Responsible:	24
Position:	<i>Director and Deputy Director</i>
Office Address:	<i>300A Outlet Pointe Boulevard, Columbia, SC 29210</i>
Department or Division:	<i>Administrative Services</i>
Department or Division Summary:	<i>Administrative Services</i>
Amount Budgeted and Spent To Accomplish Objective	
Total Budgeted for this fiscal year:	\$455,275
Total Actually Spent:	<i>Agency will provide next year</i>

PERFORMANCE MEASURES	
How the Agency is Measuring its Performance	
Objective Number and Description	Objective 4.1.1 - Offer employees a comprehensive set of training classes reinforcing knowledge and skills to fulfill the Agency's mission.
Performance Measure:	Satisfaction rate of the internal employees who participate in the Department's comprehensive training courses available (Customer Service, Process Improvement, Enhanced Systems, Security and Disclosure, General and Tax Law Training)
Type of Measure:	Outcome
Results	
2013-14 Actual Results (as of 6/30/14):	N/A
2014-15 Target Results:	75%
2014-15 Actual Results (as of 6/30/15):	69%
2015-16 Minimum Acceptable Results:	70%
2015-16 Target Results:	75%
Details	
Does the state or federal government require the agency to track this? (provide any additional explanation needed, two cells over)	Only Agency Selected
What are the names and titles of the individuals who chose this as a performance measure?	<i>Rick Reames and Laura Watts</i>
Why was this performance measure chosen?	Investing in our workforce will result in effectively and efficiently administering taxes and fees.
If the target value was not reached in 2014-15, what changes were made to try and ensure it was reached?	The types of courses offered were amended.
What are the names and titles of the individuals who chose the target value for 2015-16?	<i>Rick Reames and Laura Watts</i>

What was considered when determining the level to set the target value in 2015-16 and why was the decision finally made on setting it at the level at which it was set?	N/A
Based on the performance so far in 2015-16, does it appear the agency is going to reach the target for 2015-16?	Yes
If the answer to the question above is "questionable" or "no," what changes are being made to try and ensure it is reached or what resources are being diverted to ensure performance measures more likely to be reached, are reached?	N/A

POTENTIAL NEGATIVE IMPACT

Most Potential Negative Impact	<i>Unknown</i>
Level Requires Outside Help	<i>No</i>
Outside Help to Request	<i>N/A</i>
Level Requires Inform General Assembly	<i>N/A</i>
3 General Assembly Options	<i>N/A</i>

REVIEWS/AUDITS

Instructions: Below please list all external or internal reviews, audits, investigations or studies ("Reviews") of the agency which occurred during the past fiscal year that relates/impacts this objective. Please remember to maintain an electronic copy of each Review and any other information generated by the entity performing the Review as copies may be requested when the agency is under study. NOTE: Responses are not limited to the number of rows below that have borders around them, please insert as many rows as needed.

Matter(s) or Issue(s) Under Review	Reason Review was Initiated (outside request, internal policy, etc.)	Entity Performing the Review and Whether Reviewing Entity External or Internal	Date Review Began (MM/DD/YYYY) and Date Review Ended (MM/DD/YYYY)
<i>No current audits.</i>			

PARTNERS

Instructions: Under the column labeled, "Current Partner Entities" list all entities the agency is currently working with that help the agency accomplish this objective. Under the "Ways Agency works with Current Partners," enter the ways the agency works with the entity (names of projects, initiatives, etc.) which helps the agency accomplish this objective. List only one partner per row and insert as many rows as necessary to list all of the partners. Note, if there is a large list of partners that all fit within a certain group, the agency can list the group instead of each partner individually. For example, if the agency works with every middle school in the state, the agency can list SC Middle Schools, instead of listing each middle school separately. As another example, if the agency works with every high school in Lexington county, the agency can list Lexington County High Schools, instead of listing each high school in the county separately.

Current Partner Entity	Ways Agency Works with Current Partner	Is the Partner a State/Local Government Entity; College, University; or Other Business, Association, or Individual?
None		

Agency Responding	South Carolina Department of Revenue
Date of Submission	42381
Fiscal Year for which information below pertains	2015-16

Strategic Plan Context	
# and description of Goal the Objective is helping accomplish:	Goal 4 - Establish a culture that develops, retains, and values a competent, productive, and diverse workforce.
Legal responsibilities satisfied by Goal:	<i>SC Code 12-4-10</i>
# and description of Strategy the Objective is under:	Strategy 4.2 - Establish a culture that values a competent, productive and diverse workforce.
Objective	
Objective # and Description:	Objective 4.2.1 - Enhance the Department's Wellness and Community Outreach Program.
Legal responsibilities satisfied by Objective:	<i>SC Code 12-4-10</i>
Public Benefit/Intended Outcome:	The Department is invested in empowering employees to be more productive and fulfilled by offering collaborative opportunities to better connect with our community and focus on self health.
Agency Programs Associated with Objective	
Program Names:	II.C. Programs and Services - Legal, Policy & Legislative Personal Service
Responsible Person	
Name:	<i>Rick Reames and Laura Watts</i>
Number of Months Responsible:	24
Position:	<i>Director and Deputy Director</i>
Office Address:	<i>300A Outlet Pointe Boulevard, Columbia, SC 29210</i>
Department or Division:	<i>Administrative Services</i>
Department or Division Summary:	<i>Administrative Services</i>
Amount Budgeted and Spent To Accomplish Objective	
Total Budgeted for this fiscal year:	\$100,000
Total Actually Spent:	<i>Agency will provide next year</i>

PERFORMANCE MEASURES	
How the Agency is Measuring its Performance	
Objective Number and Description	Objective 4.2.1 - Enhance the Department's Wellness and Community Outreach Program.
Performance Measure:	Participation of employees in community outreach opportunities.
Type of Measure:	Input/Explanatory/Activity
Results	
2013-14 Actual Results (as of 6/30/14):	N/A
2014-15 Target Results:	N/A
2014-15 Actual Results (as of 6/30/15):	N/A
2015-16 Minimum Acceptable Results:	25%
2015-16 Target Results:	25%
Details	
Does the state or federal government require the agency to track this? (provide any additional explanation needed, two cells over)	Only Agency Selected
What are the names and titles of the individuals who chose this as a performance measure?	<i>Rick Reames and Laura Watts</i>
Why was this performance measure chosen?	Investing in our workforce will result in effectively and efficiently administering taxes and fees.
If the target value was not reached in 2014-15, what changes were made to try and ensure it was reached?	Data for this metric will begin in FY 2016.
What are the names and titles of the individuals who chose the target value for 2015-16?	<i>Rick Reames and Laura Watts</i>
What was considered when determining the level to set the target value in 2015-16 and why was the decision finally made on setting it at the level at which it was set?	N/A
Based on the performance so far in 2015-16, does it appear the agency is going to reach the target for 2015-16?	Yes

If the answer to the question above is "questionable" or "no," what changes are being made to try and ensure it is reached or what resources are being diverted to ensure performance measures more likely to be reached, are reached?	N/A
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POTENTIAL NEGATIVE IMPACT	
Most Potential Negative Impact	<i>Unknown</i>
Level Requires Outside Help	<i>No</i>
Outside Help to Request	<i>N/A</i>
Level Requires Inform General Assembly	<i>N/A</i>
3 General Assembly Options	<i>N/A</i>

REVIEWS/AUDITS
Instructions: Below please list all external or internal reviews, audits, investigations or studies ("Reviews") of the agency which occurred during the past fiscal year that relates/impacts this objective. Please remember to maintain an electronic copy of each Review and any other information generated by the entity performing the Review as copies may be requested when the agency is under study. NOTE: Responses are not limited to the number of rows below that have borders around them, please insert as many rows as needed.

Matter(s) or Issue(s) Under Review	Reason Review was Initiated (outside request, internal policy, etc.)	Entity Performing the Review and Whether Reviewing Entity External or Internal	Date Review Began (MM/DD/YYYY) and Date Review Ended (MM/DD/YYYY)
<i>No current audits.</i>			

PARTNERS
Instructions: Under the column labeled, "Current Partner Entities" list all entities the agency is currently working with that help the agency accomplish this objective. Under the "Ways Agency works with Current Partners," enter the ways the agency works with the entity (names of projects, initiatives, etc.) which helps the agency accomplish this objective. List only one partner per row and insert as many rows as necessary to list all of the partners. Note, if there is a large list of partners that all fit within a certain group, the agency can list the group instead of each partner individually. For example, if the agency works with every middle school in the state, the agency can list SC Middle Schools, instead of listing each middle school separately. As another example, if the agency works with every high school in Lexington county, the agency can list Lexington County High Schools, instead of listing each high school in the county separately.

Current Partner Entity	Ways Agency Works with Current Partner	Is the Partner a State/Local Government Entity; College, University; or Other Business, Association, or Individual?
<i>None</i>		

Agency Responding	South Carolina Department of Revenue
Date of Submission	42381
Fiscal Year for which information below pertains	2015-16

Agency Responding	South Carolina Department of Revenue	South Carolina Department of Revenue
Report #	1	2
Report Name:	Restructuring Report	Restructuring Report and Cost Savings Plans
Why Report is Required		
Legislative entity requesting the agency complete the report:	House Legislative Oversight Committee	Office of SC Senate Oversight
Law which requires the report:	1-30-10(G)(1)	§2-2-5 §1-30-10(G)
Agency's understanding of the intent of the report:	Increase efficiency and accountability	Increase efficiency and accountability
Year agency was first required to complete the report:	2015	2015
Reporting frequency (i.e. annually, quarterly, monthly):	Annually	Annually
Information on Most Recently Submitted Report		
Date Report was last submitted:	4/14/2015	1/13/2015
Timing of the Report		
Month Report Template is Received by Agency:	February	November
Month Agency is Required to Submit the Report:	March	January
Where Report is Available & Positive Results		
To whom the agency provides the completed report:	Legislative Oversight Committee	Senate Oversight Committee
Website on which the report is available:	www.scstatehouse.gov	None
If it is not online, how can someone obtain a copy of it:	N/A	N/A
Positive results agency has seen from completing the report:	N/A	N/A

Information in all these rows should be for when the agency completed the report most recently

Agency Responding	South Carolina Department of Revenue	South Carolina Department of Revenue
Report #	3	4
Report Name:	Agency Debt Collection Report	Corporate Infrastructure Tax Credit Report
Why Report is Required		
Legislative entity requesting the agency complete the report:	South Carolina Law	South Carolina Law
Law which requires the report:	Proviso 117.34	12-20-105(H)
Agency's understanding of the intent of the report:	Accountability and Transparency	Accountability and Transparency
Year agency was first required to complete the report:	2002	2014
Reporting frequency (i.e. annually, quarterly, monthly):	Annually	Annually
Information on Most Recently Submitted Report		
Date Report was last submitted:	2/28/2015	3/1/2015
Timing of the Report		
Month Report Template is Received by Agency:	January	N/A
Month Agency is Required to Submit the Report:	February	March
Where Report is Available & Positive Results		
To whom the agency provides the completed report:	Chairman of Senate Finance, House Ways and Means, & the SC Inspector General	Chairman of Senate Finance, House Ways and Mean & Secretary of the Department of Commerce
Website on which the report is available:	Unknown	None
If it is not online, how can someone obtain a copy of it:	N/A	N/A
Positive results agency has seen from completing the report:	N/A	N/A

Information in all these rows should be for when the agency completed the report most recently

Agency Responding	South Carolina Department of Revenue	South Carolina Department of Revenue
Report #	5	6
Report Name:	Breweries, Samples and Sales of Beer; Penalties	Consumer Protection Services Report
Why Report is Required		
Legislative entity requesting the agency complete the report:	South Carolina Law	South Carolina Law
Law which requires the report:	A36,R68,H3554	Proviso 118.14
Agency's understanding of the intent of the report:	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.	Accountability and transparency
Year agency was first required to complete the report:	2016	2014
Reporting frequency (i.e. annually, quarterly, monthly):	One time/ Non-recurring Report	Annually
Information on Most Recently Submitted Report		
Date Report was last submitted:	Due March 15, 2016	3/11/2015
Timing of the Report		
Month Report Template is Received by Agency:	N/A	N/A
Month Agency is Required to Submit the Report:	March	March
Where Report is Available & Positive Results		
To whom the agency provides the completed report:	Chairman of Senate Finance, Senate Judiciary, House Ways and Means and House Judiciary	Governor and General Assembly
Website on which the report is available:	None	None
If it is not online, how can someone obtain a copy of it:	N/A	N/A
Positive results agency has seen from completing the report:	N/A	N/A

Information in all these rows should be for when the agency completed the report most recently

Agency Responding	South Carolina Department of Revenue	South Carolina Department of Revenue
Report #	7	8
Report Name:	Angel Investor Tax Credit Report	Accountability Report
Why Report is Required		
Legislative entity requesting the agency complete the report:	South Carolina Law	Department of Administration
Law which requires the report:	11-44-70(D)	1-1-810
Agency's understanding of the intent of the report:	Accountability and transparency	Accountability and transparency
Year agency was first required to complete the report:	2014	1995
Reporting frequency (i.e. annually, quarterly, monthly):	Annually	Annually
Information on Most Recently Submitted Report		
Date Report was last submitted:	3/25/2015	9/15/2015
Timing of the Report		
Month Report Template is Received by Agency:	N/A	July
Month Agency is Required to Submit the Report:	March	September
Where Report is Available & Positive Results		
To whom the agency provides the completed report:	Governor, House Ways and Means & Senate Finance	Governor and General Assembly
Website on which the report is available:	www.dor.sc.gov	Department of Administration Website www.dor.sc.gov
If it is not online, how can someone obtain a copy of it:	N/A	N/A
Positive results agency has seen from completing the report:	N/A	N/A

Information in all these rows should be for when the agency completed the report most recently

Agency Responding	South Carolina Department of Revenue
Date of Submission	42381
Fiscal Year for which information below pertains	2015-16

RESTRUCTURING RECOMMENDATIONS

Instructions: Please answer the questions below and add as many rows as needed.

Does the agency have any recommendations, minor or major, for restructuring? No

If the agency has recommendations for restructuring, list each one on a separate row in the chart below. Add as many rows as needed.

Does the agency recommendation require legislative action?	Recommendation for restructuring

FEEDBACK (Optional)

Instructions: Please answer the questions below to provide feedback on this Annual Restructuring Report ("Report").

Please list 1-3 benefits the agency sees in the public having access to the information requested in the Report, in the format it was requested.	Please list 1-3 benefits to agency management and employees in having all of this information available in one document.	Now that the agency has completed the Report, please list 1-3 things the agency could do differently next year (or it could advise other agencies to do) to complete the Report in less time and at a lower cost to the agency.
1	1	1
2	2	2
3	3	3

Does the agency believe this year's Restructuring Report was less burdensome than last year's?	Please list 1-3 changes to the Report questions, format, etc. the agency recommends to ensure the Report provides the best information to the public and General Assembly, in the least burdensome way to the agency.	Please add any other feedback the agency would like to provide (add as many additional rows as necessary)
No	1	
Why or why not?	2	
	3	

Agencies are not required to do anything in this worksheet. This worksheet is part of the document so the proper drop down menus can be available in the other tabs.

Is Performance Measure Required?

- State
- Federal
- Only Agency Selected

Type of Performance Measure

- Outcome
- Efficiency
- Output
- Input/Explanatory/Activity

Is the Partner a State/Local Government Entity; College, University; or Other Business, Association, or Individual?

- State/Local Government Entity
- College/University
- Business, Association or Individual

Does the Agency have any restructuring recommendations

- Yes
- No

Does the agency believe this year's Restructuring Report was less burdensome than last year's?

- Yes
- No