

ECONOMIC DEVELOPMENT, TRANSPORTATION, AND NATURAL RESOURCES SUBCOMMITTEE MEETING

Monday, June 18, 2018

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AGENDA

South Carolina House of Representatives



Legislative Oversight Committee

ECONOMIC DEVELOPMENT, TRANSPORTATION, AND NATURAL RESOURCES SUBCOMMITTEE

The Honorable Bruce W. Bannister, Chair

The Honorable Neal A. Collins

The Honorable Mandy Powers Norrell

The Honorable Robert L. Ridgeway III

Monday, June 18, 2018

1:30 p.m.

108 - Blatt Building

Pursuant to Committee Rule 6.8, S.C. ETV shall be allowed access for internet streaming whenever technologically feasible.

AGENDA

- I. Approval of Minutes**
- II. Discussion of the study of the Department of Revenue**
- III. Adjournment**

MINUTES FROM PREVIOUS MEETING

Chair Wm. Weston J. Newton

*First Vice-Chair:
Laurie Slade Funderburk*

Legislative Oversight Committee

*Katherine E. (Katie) Arrington
William K. (Bill) Bowers
Neal A. Collins
MaryGail K. Douglas
William M. (Bill) Hixon
Jeffrey E. (Jeff) Johnson
Robert L. Ridgeway, III
Bill Taylor
John Taliaferro (Jay) West, IV*



South Carolina House of Representatives

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Joseph H. Jefferson, Jr.
Mandy Powers Norrell
Tommy M. Stringer
Edward R. Tallon, Sr.
Robert Q. Williams*

*Charles L. Appleby, IV
Legal Counsel*

*Carmen J. McCutcheon Simon
Research Analyst/Auditor*

*Kendra H. Wilkerson
Fiscal/Research Analyst*

Economic Development, Transportation, and Natural Resources Subcommittee

Wednesday, April 11, 2018

30 minutes after adjournment of the House

Blatt Room 321

Archived Video Available

- I. Pursuant to House Legislative Oversight Committee Rule 6.8, South Carolina ETV was allowed access for streaming the meeting. You may access an archived video of this meeting by visiting the South Carolina General Assembly's website (<http://www.scstatehouse.gov>) and clicking on *Committee Postings and Reports*, then under *House Standing Committees* click on *Legislative Oversight*. Then, click on *Video Archives* for a listing of archived videos for the Committee.

Attendance

- I. The Economic Development, Transportation, and Natural Resources Subcommittee meeting was called to order by Chair Bruce W. Bannister on Wednesday, April 11, 2018, in Room 321 of the Blatt Building. The following other members of the Subcommittee were present for either all or a portion of the meeting: Representative Mandy Powers Norrell, Representative Neal A. Collins, and Representative Robert L. Ridgeway, III.

Minutes

- I. House Rule 4.5 requires standing committees to prepare and make available to the public the minutes of committee meetings, but the minutes do not have to be verbatim accounts of meetings. It is the practice of the Legislative Oversight Committee to provide minutes for its subcommittee meetings.

- II. Representative Ridgeway makes a motion to approve the minutes from the February 22, 2018 meeting. A roll call vote is held, and the motion passes.

Rep. Ridgeway's motion to approve the minutes from the February 22, 2018 meeting:	Yea	Nay	Not Voting
Rep. Collins	✓		
Rep. Norrell	✓		
Rep. Ridgeway	✓		
Rep. Bannister	✓		

Discussion of the Commission for Minority Affairs (CMA)

- I. Before public testimony and the discussion of subcommittee recommendations, the Subcommittee notes that two bills relating to CMA passed the House last week.
- a. H. 5090: would allow the use of wild turkey parts (not just feathers) in Native American crafts sold by members of state recognized tribes.
 - b. H. 3177: would require CMA to cease recognition of Native American "groups," but not tribes or special interest organizations.
- II. Director Smith addresses the committee and testifies that the Board has opted not to take an official position on these bills, but that the Native American Advisory Committee supports both.

Public Testimony regarding the Commission for Minority Affairs (CMA)

- I. Chair Bannister states that before hearing agency testimony, there are two constituents who have asked to address the Subcommittee.
- II. The following constituents testify and answer questions from Subcommittee members after being sworn in by Chair Bannister:
- a. Ms. Jennifer Powers testifies that she is the president and owner of JD Powers, LLC General Contractors. She discusses the assistance with her business that she has received from various state agencies including CMA.
 - b. Ms. Bonita Clemons, Bonita Global, LLC, testifies about the assistance CMA has provided with her tea business.

Discussion of the Commission for Minority Affairs (CMA)

- I. At Chair Bannister's request, CMA Director Thomas Smith and other agency representatives provide testimony on internal changes the agency has made or plans to make as a result of the oversight study:
 - a. Tracking telephone calls and technical assistance more consistently;
 - b. Language translation feature on website;
 - c. Posting meeting dates on website;
 - d. Adding meeting agendas and minutes to the website (planned);
 - e. Tracking technical assistance on a spreadsheet; and
 - f. Focusing on outcomes of goals and objectives.
- II. Members ask questions regarding goals, outcomes, and statutory duties, which different agency representatives answer.
- III. There is a brief recess.
- IV. Before discussion of the agency recommendations and findings, each Subcommittee member addresses the agency individually.
- V. Subcommittee members make various motions, which are listed below. A roll call vote is held for each motion, and all pass.

Rep. Norrell's motion to reject the agency recommendation to delete S.C. Code of Laws § 1-31-40(5), which states, "Provide the minority community with assistance and information on Voting Rights Act submissions in the State, as well as other related areas of concern to the minority community."	Yea	Nay	Not Voting
Rep. Collins	✓		
Rep. Norrell	✓		
Rep. Ridgeway	✓		
Rep. Bannister	✓		

Rep. Norrell's motion to reject the agency recommendation to amend the regulation which mandates the composition of the Native American Advisory Committee to include term limits for members.	Yea	Nay	Not Voting
Rep. Collins	✓		
Rep. Norrell	✓		
Rep. Ridgeway	✓		
Rep. Bannister	✓		

Rep. Collins' motion to make a finding that the Subcommittee has no confidence that CMA is efficiently or effectively fulfilling their mission.	Yea	Nay	Not Voting
Rep. Collins	✓		
Rep. Norrell	✓		
Rep. Ridgeway	✓		
Rep. Bannister	✓		

Rep. Bannister's motion that the CMA refrain from starting or maintaining any non-profit organizations.	Yea	Nay	Not Voting
Rep. Collins	✓		
Rep. Norrell	✓		
Rep. Ridgeway	✓		
Rep. Bannister	✓		

- VI. Chair Bannister directs staff to draft the Subcommittee Study Report and then the following motion is made and passes after a roll call vote:

Rep. Norrell's motion that (1) Staff include any subcommittee member written statements, pursuant to Standard Practice 12.4, which staff receives prior to 5:00 p.m. on Friday, April 27, 2018 with the Subcommittee Study; and (2) Unless Chair Bannister receives an alternative request by 5:00 p.m. on Monday, April 30, 2018, he provide notice pursuant to Standard Practice 12.5, that a study is available for consideration by the full committee. If this occurs, the study may be taken up during the May 3, 2018 full Committee meeting.	Yea	Nay	Not Voting
Rep. Collins	✓		
Rep. Norrell	✓		
Rep. Ridgeway	✓		
Rep. Bannister	✓		

- VII. There being no further business, the meeting is adjourned.

STUDY TIMELINE: S.C. DEPARTMENT OF REVENUE

2017

December 19, 2017	Full committee votes to make SCDOR the next agency for the Economic Development, Natural Resources, and Transportation Subcommittee to study. Video and minutes of the meeting are available online.
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2018

January 23 – March 1, 2018	Committee solicits input from the public about the agency in the form of an online public survey . The results of the public survey are available online.
March 1, 2018	Committee holds public input meeting (Meeting #1) about this and other agencies.
May 31, 2018	SCDOR submits its Program Evaluation Report to the Committee.
June 18, 2018	(TODAY) Subcommittee meets with agency (Meeting #2) to discuss the agency's history; legal framework; mission; vision; organizational structure; deliverables and customers; resources; relationships with other agencies; and goals.
Ongoing	Public may submit written comments on the Oversight Committee's webpage, accessed from www.scstatehouse.gov .

AGENCY SNAPSHOT

S.C. Department of Revenue

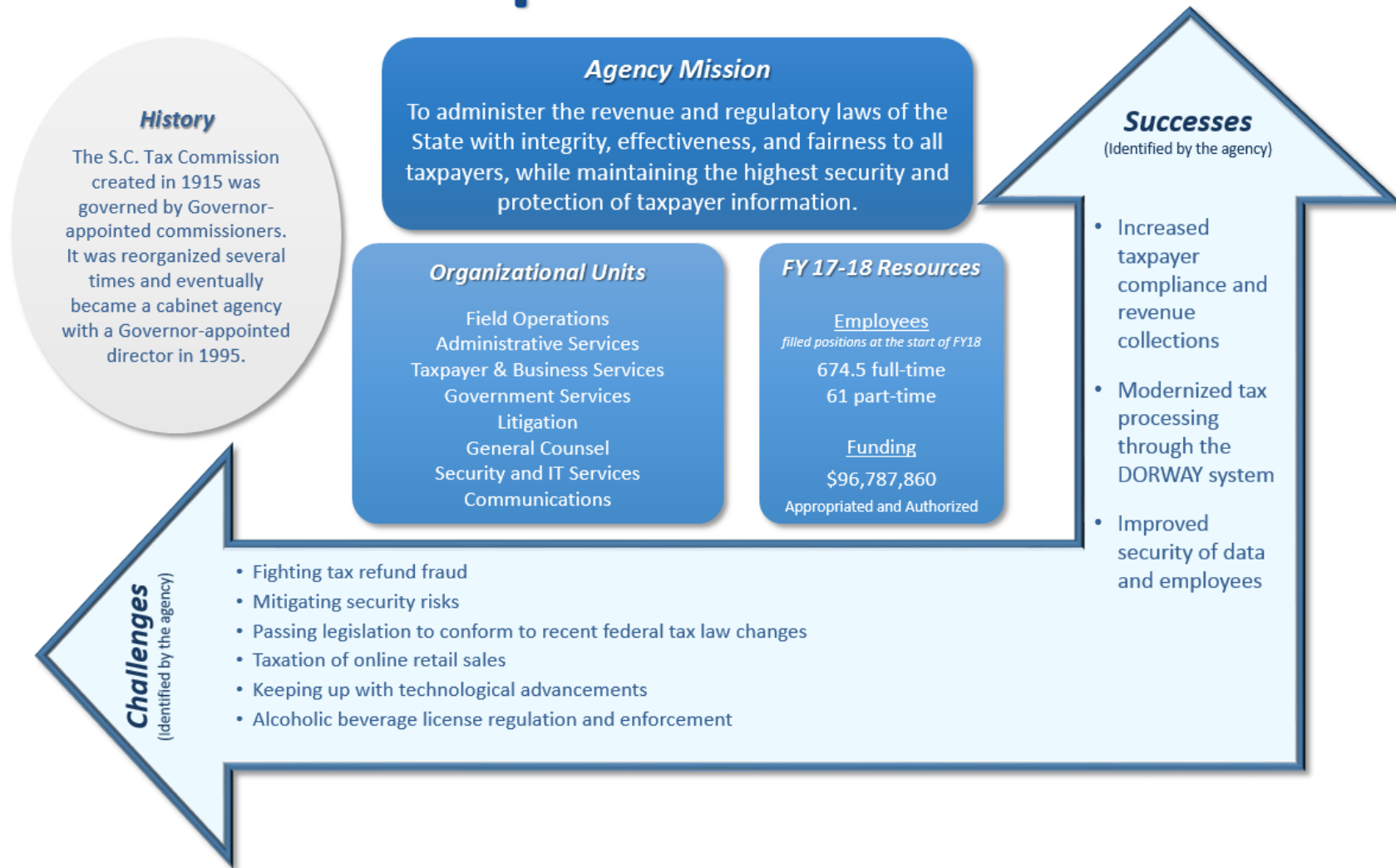


Figure 1. Agency history, mission, organizational units, resources, successes, and challenges, as reported by the agency in its [PER](#).

SCDOR MISSION & VISION

Mission

To administer the revenue and regulatory laws of the State with integrity, effectiveness, and fairness to all taxpayers, while maintaining the highest security and protection of taxpayer information.

Vision

To be an innovative and trustworthy service partner for all stakeholders.

SCDOR HISTORY

SCDOR Historical Timeline

Provided by SCDOR in its Program Evaluation Report

- 1915:** Governor Richard I. Manning signed Act 99 creating the South Carolina Tax Commission for the specific purpose of executing “the equitable assessment of property for taxation.” The Tax Commission consisted of three governor-appointed commissioners and one employee.
- 1922:** Following a post-World War II depression and the damaging effect of a boll weevil attack on the state’s cotton crop, the General Assembly sought needed revenue by imposing the Indirect Tax Program which was administered by the Tax Commission. At that time the Commission consisted of two commissioners, one full time chairman (appointed by Commission), and three employees.
- 1930:** The Tax Commission opened a Charleston, Greenville and Spartanburg district office.
- 1940:** With the full implementation of the Indirect Tax Program, the administration of property taxes was shifted from the Tax Commission to local governments for collection.
- 1945:** Act 211 of 1945 directed the Tax Commission to administer the Alcoholic Beverage Control Act which increased the number of commissioners from three to five.

- 1951:** The Tax Commission opened a Florence and Columbia district office.
- 1957:** Act 347 of 1957 required the Tax Commission Chairman to be appointed by the governor.
- 1962:** The Tax Commission was the first state agency in the US to leap into the computer age with the use of the NCR 315 computer system.
- 1967:** Pursuant to Act 398 of 1967 signed by Governor Robert McNair, the Tax Commission was reorganized into two separate agencies: the Tax Commission (three commissioners) and the Alcohol Beverage Control Commission (reassignment of two tax commissioners).
- 1993:** The South Carolina Tax Commission was restructured by the merger of the South Carolina Tax Commission, the Division of Motor Vehicles, and the licensing arm of the Alcohol Beverage Control Commission. It continued to be overseen by commissioners appointed by the governor.
- 1995:** The South Carolina Tax Commission dissolved and the South Carolina Department of Revenue was created as a cabinet agency with a governor-appointed director.
- 1996:** The Division of Motor Vehicles was reassigned to the Department of Public Safety leaving the administration of taxes and alcohol beverage licensing with the South Carolina Department of Revenue.
- 2018:** Today, the South Carolina Department of Revenue remains a cabinet agency led by a governor-appointed director, composed of nine divisions: administrative services, chief information security officer, communications, field operations, general counsel, government services, internal audit, litigation, and taxpayer business services. The SCDOR is responsible for the administration of 72 taxes and fees.

SCDOR Directors (1995 – present)

Burnet R. Maybank III: 1995 – 1999
Elizabeth Carpentier: 1999 – 2003
Burnet R. Maybank III: 2003 – 2006
Ray N. Stevens: 2006 – 2010
James F. Etter: 2011 – 2013
William M. Blume Jr.: 2013 – 2014
Rick Reames III: 2014 – 2016
W. Hartley Powell: 2017 – present (2018)

SCDOR GOALS

	% of FY18 Budget*
Goal 1 Fairly administer and enforce the revenue and regulatory laws of the State of South Carolina.	73%
Goal 2 Ensure taxpayer security by utilizing state-of-the-art technology.	13%
Goal 3 Maintain a positive customer service experience for all stakeholders.	7%
Goal 4 Promote and maintain a competent, productive, and diverse workforce.	1%

*Estimate provided by SCDOR in its [PER](#).

SCDOR RESOURCES

Table 1: Overview of SCDOR Resources, as reported by the agency in its [PER](#).

	FY 2016-17*	FY 2017-18*
FTEs Available	780	779
FTEs Filled	677.25	674.5
Part-Time Employees	82	61
Total Appropriated & Authorized	\$99,715,439	\$96,787,860

*Employee counts are as of the beginning of each fiscal year.

SCDOR ORGANIZATION

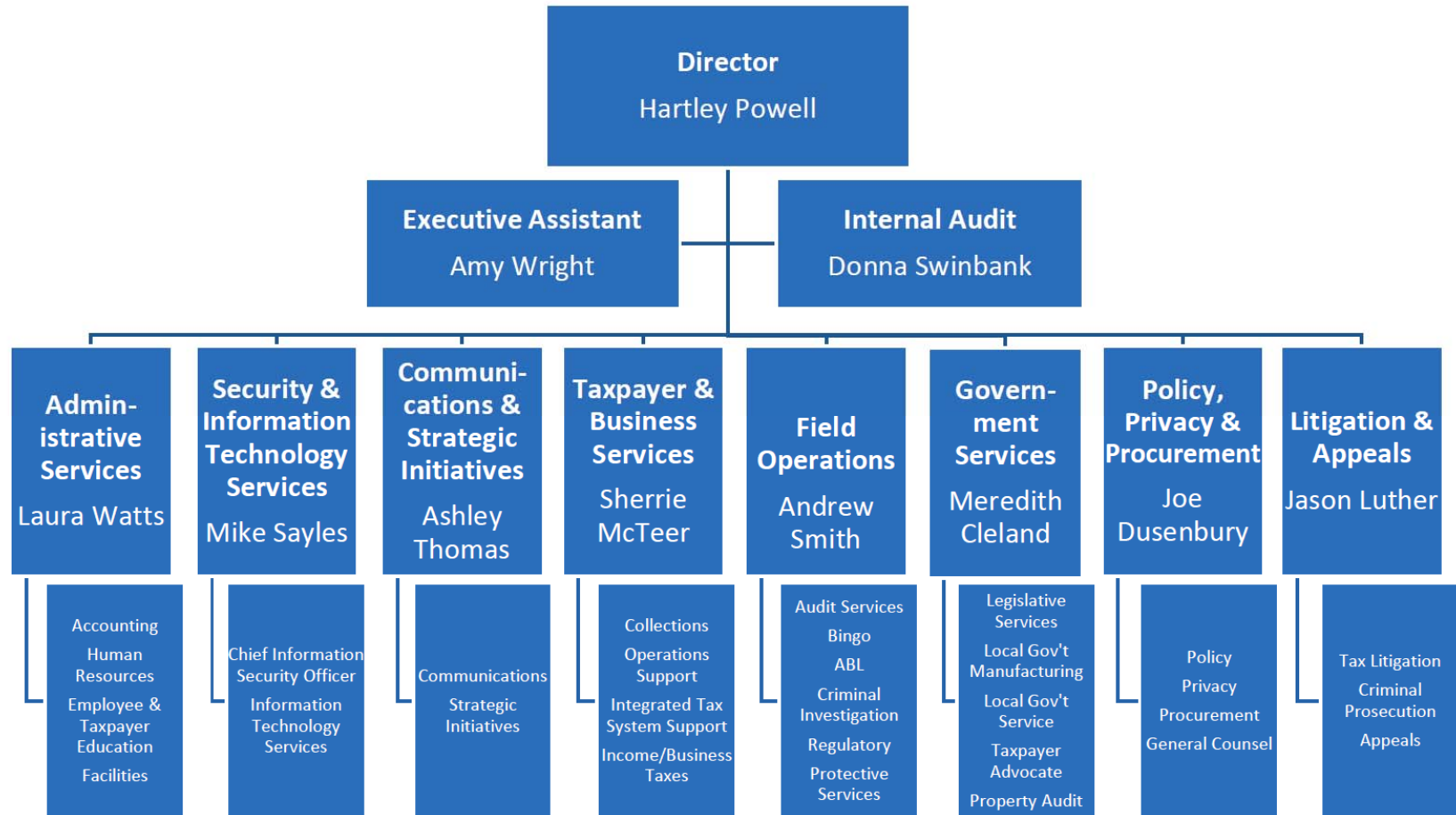


Figure 2. SCDOR organizational chart, 2018, as reported by the agency in its [PER](#).

Table 2. SCDOR organizational units, as reported by the agency in its [PER](#).

Organizational Unit	Purpose of Organizational Unit	Year	Turnover rate in the org unit	Employee satisfaction tracked?	Anonymous feedback allowed?	Did any of the jobs in the org unit require a certification?	If yes, did the agency pay for or provide education requirements for certification?
I. Administrative and Program Support	Internal Audit, Security, and Communications and Strategic Initiatives	2014-15:	7.69%	✓	✓	No	
		2015-16:	0.00%	✓	✓	No	
		2016-17:	6.67%	No	No	No	
II.A Support Services	Administrative Services and Information Technology Services	2014-15:	23.53%	✓	✓	✓	✓
		2015-16:	17.76%	✓	✓	✓	✓
		2016-17:	8.40%	No	No	✓	✓
II. B Revenue and Regulatory	Field Operations, Taxpayer & Business Services, Government Services, and Litigation and Appeals	2014-15:	12.42%	✓	✓	✓	✓
		2015-16:	10.90%	✓	✓	✓	✓
		2016-17:	14.34%	No	No	✓	✓
II.C Legal, Policy and Legislation	Policy, Privacy, and Procurement	2014-15:	0.00%	✓	✓	✓	✓
		2015-16:	0.00%	✓	✓	✓	✓
		2016-17:	37.50%	No	No	✓	✓

SCDOR DELIVERABLES

In its Program Evaluation Report, the agency provided a list of over 400 products and services it provides, all of which it asserts are required by law. The following is a list of the main types of deliverables SCDOR provides. Please see the agency's [Program Evaluation Report](#) for the detailed information it provided.

Administer licenses or issue certificates to operate a place of business or sell a specific product	Administer, enforce, and/or collect taxes and fees
Remit revenue to the state's general fund, state or local governmental entities, and non-governmental entities	Establish partnerships to promote tax compliance and simplify tax administration
Protect taxpayers rights	Determine and issue refunds to taxpayers
Assist local governments related to property taxes	Assist the Catawba Indian Tribe with the administration of taxes
Perform audit functions and compliance inspections to promote tax compliance	Provide notifications to taxpayers and external stakeholders
Evaluate and adjust tax rates	Regulate taxpayer reporting
Establish procedures for disagreements	Provide reports
Support state government	Serve on various committees or boards

SCDOR LEGAL FRAMEWORK

In its Program Evaluation Report, the agency provided a list of over 450 laws that apply to it. The following is a general overview of those laws. Please see the agency's [Program Evaluation Report](#) for the detailed information it provided, or refer to the appropriate section of law.

Table 3. Laws that apply to SCDOR, as reported by the agency in its [PER](#).

Code Section	Summary of Laws that Apply to SCDOR
Title 1 <i>Administration of the Government</i>	Establishes SCDOR as a cabinet agency
Title 3 <i>U.S. Government, Agreements and Regulations</i>	Agency responsibilities related to gambling vessels
Title 4 <i>Counties</i>	Agency responsibilities related to administration, collection, and distribution of county taxes, as well as related data sharing
Title 6 <i>Local Government - Provisions Applicable to Special Purpose Districts and Other Political Subdivisions</i>	Agency responsibilities related to: <ul style="list-style-type: none"> • assessment of property values • data sharing associated with the accommodation tax • taxation of 'rent by owner' vacation rentals
Title 11 <i>Public Finance</i>	Various responsibilities related to: <ul style="list-style-type: none"> • the Board of Economic Advisors • provision of information to other state entities • reimbursement for Homestead Exemption credits • the angel investor tax credit • cigarette taxes
Title 12 <i>Taxation</i>	
Chapter 2	Appointment and removal of director

Code Section**Summary of Laws that Apply to SCDOR**

	Chapter 4	Major agency duties, including: <ul style="list-style-type: none">• administration and enforcement of revenue laws and licensing and regulation of alcoholic liquors, beer, and wine• recommend tax legislation• publish statistics & share information with local governments• conduct tax audits• Educate and oversee county assessors• Appraisal and assessment of certain types of property• Determine property tax exemptions
	Chapter 6	South Carolina income tax: <ul style="list-style-type: none">• SCDOR's administration• annual adjustment to income tax brackets• tax credit administration• eligibility and certification procedures
	Chapter 8	Income tax withholding: SCDOR's administrative responsibilities
	Chapter 10	Enterprise Zone Act of 1995: SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund
	Chapter 11	Taxation: income tax on banks
	Chapter 20	Corporate license fees, SCDOR's corporate infrastructure credit report due to the General Assembly
	Chapter 21	Stamp and business license tax: SCDOR's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax
	Chapter 23	License taxes on other businesses: SCDOR's administrative responsibility of the Electric Power Tax and Hospital Tax
	Chapter 24	SCDOR's allocation requirements of the Deed Recording Fee
	Chapter 28	Motor fuel user fees (i.e., gas tax): SCDOR administrative and allocation requirements
	Chapter 33	Alcohol beverages license: SCDOR's administrative and allocation requirements

Code Section**Summary of Laws that Apply to SCDOR**

Chapter 35	The Simplified Sales and Use Tax Administration Act: SCDOR's required representative and agreement
Chapter 36	Agency responsibilities related to: <ul style="list-style-type: none">• Sales tax• Retailer license fee• Accommodations tax• Sales tax holidays and exemptions
Chapter 37	SCDOR's assessment and disbursement requirements for property taxes
Chapter 39	SCDOR's requirement to provide continuing education to county auditors and SCDOR partnership responsibilities with counties to assess property
Chapter 43	County equalization and reassessment: SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the state
Chapter 44	Fee In Lieu of Tax Simplification Act: SCDOR's administration responsibilities
Chapter 45	County treasurers and collection of taxes: SCDOR's requirement to provide continuing education to county treasurers and SCDOR partnership responsibilities with counties to collect
Chapter 53	Tax collection by the department of revenue: SCDOR's responsibility to remit to the clerk of court liens against the property seized and sold
Chapter 54	Uniform method of collection and enforcement of taxes levied and assessed by SCDOR
Chapter 55	Overdue Tax Debt Collection Act: SCDOR's responsibility to notify the taxpayer of collection assistance fee and fee credit requirements
Chapter 56	Setoff Debt Collection Act: SCDOR's administrative responsibility
Chapter 58	South Carolina Taxpayers' Bill of Rights: SCDOR's administrative responsibilities, including: <ul style="list-style-type: none">• Establishment of a taxpayer advocate• Implementation of a taxpayer education program• Procedures for lien appeals and correcting erroneous liens

Code Section	Summary of Laws that Apply to SCDOR
	Chapter 60 South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute
	Chapter 62 South Carolina Motion Picture Incentive Act: SCDOR's responsibility for issuance of a sales tax exemption once a motion picture incentive is approved
Title 13 <i>Planning, Research and Development</i>	SCDOR director's service on the Coordinating Council for Economic Development
Title 16 <i>Crimes and Offenses</i>	Responsibilities related to: <ul style="list-style-type: none"> • Distribution to businesses of placards advertising penalties for armed robbery • Enforcement of laws relating to use of cigarettes and nicotine products
Title 23 <i>Law Enforcement and Public Safety</i>	Responsibilities related to: <ul style="list-style-type: none"> • 911 fees • Inspection of cigarette packages
Title 27 <i>Property and Conveyances: Catawba Indian Claims Settlement Act</i>	Responsibilities related to: <ul style="list-style-type: none"> • Tribal bingo tax • Administration of tribal sales and property taxes
Title 30 <i>Public Records. Freedom of Information Act</i>	Fees for FOIA requests
Title 31 <i>Housing and Redevelopment: Mobile Homes and House Trailers</i>	Mobile home decals and moving permits
Title 34 <i>Banking, Financial Institutions and Money. Bank Deposits</i>	Ability to retain non-sufficient fund fee
Title 38 <i>Insurance</i>	SCDOR reporting of suspected false statements to the Insurance Fraud Division of the Office of Attorney General
Title 40 <i>Professions and Occupations</i>	Provision of continuing education for property assessors

Code Section	Summary of Laws that Apply to SCDOR
Title 43 <i>Social Services</i>	Provision of income tax returns and information to DSS upon request
Title 44 <i>Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act</i>	Responsibilities related to: <ul style="list-style-type: none"> • Dry Cleaning Facility Restoration Trust Fund • Solid waste disposal fees • Waste tire disposal fee • Lead acid battery fee • White good disposal fee
Title 46 <i>South Carolina Farm Aid Fund</i>	SCDOR assistance to the Department of Agriculture in the administration of the Farm Aid Grant program
Title 48 <i>Environmental Protection and Conservation</i>	Responsibilities related to: <ul style="list-style-type: none"> • Primary forest product assessment • Payments on low level reactive waste
Title 55 <i>Aeronautics. State Aeronautical Regulatory Act</i>	Responsibilities related to the aircraft tax
Title 56 <i>Motor Vehicles. Rental of Private Passenger Automobiles</i>	Responsibilities related to the heavy equipment rental fee
Title 58 <i>Public Utilities, Services and Carriers</i>	Responsibilities related to assessments on: <ul style="list-style-type: none"> • utility companies • railway companies • household goods carriers • hazardous waste for disposal carriers
Title 59 <i>Education</i>	Responsibilities related to: <ul style="list-style-type: none"> • Calculation of an Index of Taxpaying Ability, which is provided annually to the Department of Education and county auditors • Computation of the value of fees-in-lieu of taxes • Sales tax imposed by the Education Improvement Act
Title 61 <i>Alcohol and Alcoholic Beverages</i>	
Chapter 2	General provisions: SCDOR administrative duties to license, permit and certify alcohol beverage retail location

Code Section	Summary of Laws that Apply to SCDOR
	Chapter 4 Beer, ale, porter and wine: SCDOR's administrative duties to issue certificate of registration for producers and wholesalers of beer and wine
	Chapter 6 Procedures related to: <ul style="list-style-type: none"> • suspension and revocation of alcohol licenses • temporary and special alcohol licenses • alcohol license requirements, forms, and fees
Local Laws	Provision of tax-related data to school districts; administration and collection of school district taxes
Code of Regulations, Chapter 117	Procedures related to: <ul style="list-style-type: none"> • completion and submission of tax returns • required reporting of sales and purchases • various SCDOR forms and requirements
Proviso 1.48*	Impute index value for owner-occupied residential property
Proviso 1A.7*	Quarterly disbursement of funds to other entities, with some exceptions
Proviso 47.2*	Reimbursement of DNR for the cost of collecting the casual sales tax
Proviso 93.7*	Reduction in rate of interest paid on eligible refunds to benefit the Guardian ad Litem program
Proviso 109.2*	Carry forward of funds awarded to the SCDOR by court order
Proviso 109.3*	Deposit of additional Rural Infrastructure Fund revenues
Proviso 109.4*	Funding of the South Carolina Business One Stop program
Proviso 109.6*	Candidate Tax Return Programs
Proviso 109.7*	Fraudulent Tax Return Detection Program
Proviso 109.8*	Retention of some revenues to offset costs of the Federal Treasury Offset Program
Proviso 109.9*	Remittance of accommodation tax funds to Horry County for special purposes upon request
Proviso 109.10*	Educational credit for exceptional needs children

Code Section	Summary of Laws that Apply to SCDOR
Proviso 117.86*	Reduction in rate of interest paid on eligible refunds to benefit the Joint Citizens and Legislative Committee on Children and the DJJ
Proviso 118.10(c) and (d)*	Tax deduction for consumer protection services

**Provisos referenced are from the General Appropriations Bill for FY 2018-19, H. 4950, which has not yet been passed by the General Assembly.*



Committee Mission

Determine if agency laws and programs are being implemented and carried out in accordance with the intent of the General Assembly and whether they should be continued, curtailed or eliminated. Inform the public about state agencies.

Website: <http://www.scstatehouse.gov/CommitteeInfo/HouseLegislativeOversightCommittee.php>

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