

Fines and Fees Report - FY 26

Pursuant to Proviso 117.69 of the FY27 Appropriations Bill



NAME	AUTHORIZATION	PURPOSE	FEE AMOUNT	FY26 COLLECTIONS
Accommodations Tax	SC Code §12-36-2630(3)	Cost to SCDOR for administering the tax	1% of Collections	\$ 1,190,982
Debt Setoff	SC Code §12-56-60(B)	Collection of a delinquent debt through income tax refund setoff	\$25	\$ 6,814,867
Dry Cleaning Facility Surcharge/Restoration Trust Fund	SC Code §44-56-435(C)	Environmental surcharge on; Annual registration and fees for dry-cleaning facilities; Dry-cleaning solvent and halogenated dry cleaning fluid	1% of Collections	\$ 5,698
FOIA Fee	SC Code §30-4-30(B)	Fees for the cost of the search, retrieval, and redaction of records resulting from a Freedom of Information request	20 cents per page and/or \$20 per hour	\$ 6,079
Forest Products	SC Code §48-30-50	Reimbursement for expenditures incurred as a cost of collecting the assessment for the renewal fund	1% of Collections	\$ 7,822
Governmental Enterprise Accounts Receivable (GEAR)	SC Code §12-4-580(B)	SCDOR contract fee to collect outstanding liabilities	Reasonable fee negotiated between the governmental entity and the Department.	\$ 5,337,491
Individual Income Tax Check-off	SC Code §12-6-5060(C)	Administrative cost of transferring voluntary contributions to funds designated on IIT returns	1% of Collections	\$ 5,997
JDC Annual Fee	SC Code §12-10-105	Reimbursement for costs incurred in auditing reports required per Section 12-10-80(A)	\$1,000 for qualifying businesses exceeding \$10,000 in credits	\$ 187,706
Local Option Sales Tax, School District Sales Tax, Capital Project Sales Tax, Transportation Sales Tax	SC Code §4-10-90(A) SC Code §4-10-90(B) SC Code §4-37-30, and others	Costs associated with the administration of local sales taxes	Local Option: One half of one percent of the fund or \$750,000, whichever is greater All Others: 1% of Collections	\$ 17,942,328
NSF Fees	SC Code §34-11-70(a)	Fee for insufficient funds, checks, or money orders	\$30	\$ 906,130
Public Utility Assessment	SC Code §58-3-100 SC Code §58-4-60(B)(2)	SCDOR assessment for expenses of Public Service Commission & Office of Regulatory Staff	1% of Collections	\$ 161,177
Revitalization Zone/Enterprise Zone Fee	SC Code §12-10-95(H) SC Code §12-10-100(B)	Economic Development Coordinating Council expenses shared with SCDOR to meet administrative, data collection, and reporting costs	Initially \$500. Annually \$250.	\$ 158,000
SCDOR Cost Recovery	SC Code §12-4-390(A) SC Code §12-4-388(C) SC Code §12-4-388(D)	Fees to recover the costs of the production, purchase, handling, and mailing of documents, publications, records, and data sets	\$60 - Certificate of Compliance \$35 - Infrastructure Credit Eligibility \$45 - Installment Agreement Fee	\$ 1,697,081
Tourism Development Fee	SC Code §4-10-940(E)	Cost to SCDOR for administering the tax	1% of Collections	\$ 442,055
TOTAL				\$ 34,863,413