

Fines and Fees Report - FY 19

Pursuant to Proviso 117.73 of the FY20 Appropriations Bill



NAME	AUTHORIZATION	PURPOSE	FEE AMOUNT	FY19 COLLECTIONS
Accommodations Tax	SC Code §12-36-2630(3)	Cost to SCDOR for administering the tax	0.80% of Collections	\$ 585,520
Debt Set-Off	SC Code §12-56-60(B)	Collection of a delinquent debt through income tax refund setoff	\$25	\$ 7,789,617
Dry Cleaning Facility Surcharge/Restoration Trust Fund	SC Code §44-56-430(3) SC Code §44-56-470 (D) SC Code §44-56-480(E)	Environmental surcharge on; Annual registration and fees for dry-cleaning facilities; and Surcharge on dry-cleaning solvent and halogenated dry cleaning fluid	0.72% of Collections	\$ 5,341
FOIA Fee	SC Code §30-4-30(B)	SCDOR may establish and collected reasonable fees not to exceed the actual cost of the search, retrieval, and redaction of records resulting from a Freedom of Information request	10 cents per page and/or \$15 per hour	\$ 5,372
Forest Products	SC Code §48-30-50	Collection of primary forest assessments by Department; information and assistance to be provided by State Forester	0.72% of Collections	\$ 6,517
Governmental Enterprise Accounts Receivable (GEAR)	SC Code §12-4-580(B)	Department to contract to collect outstanding liabilities	Reasonable fee negotiated between the governmental entity and the Department.	\$ 4,291,108
Individual Income Tax Check-off	SC Code §12-6-5060(A)(C)	Voluntary contributions to funds/charities may be designated on IIT return	0.72% of Collections	\$ 1,386
JDC Annual Fee(s)	SC Code §12-10-105	Annual fee remitted by qualifying businesses to be used to reimburse SCDOR for costs incurred auditing reports required per Section 12-10-80(A)	\$1,000 for qualifying businesses exceeding \$1,000 in credits	\$ 271,910
Local Option Sales Tax, School District Sales Tax, Capital project Sales Tax, Transportation Sales Tax	SC Code §4-10-90 (A)(B) SC Code §4-37-30, and others	Department to administer and collect local sales and use tax and retain costs associated with the administration of the tax	Local Option: One half of one percent of the fund or \$750,000, whichever is greater All Others: 0.80% of Collections	\$ 8,716,494
Motor Carrier Registration Fees	SC Code §12-37-2860(B)	Twelve dollars of the one-time fee payable to the DMV by motor carriers with trailers is distributed and retained by SCDOR for the administrative cost to record and administer the fee.	\$12	\$ 57,975
NSF Fees	SC Code §34-11-70(a)	A check, draft, or other written order is not paid by the bank because the maker or drawer did not have sufficient funds on deposit	\$30	\$ 267,455
Public Utility Assessment	SC Code §58-3-100 SC Code §58-4-60(B)	SCDOR assessment for expenses of Public Service Commission & Office of Regulatory Staff	0.72% of Collections	\$ 75,837
Revitalization Zone/Enterprise Zone Fee	SC Code §12-10-95(I) 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.	\$ 134,500
SCDOR Cost Recovery	SC Code §12-4-390(A) SC Code §12-4-388(C)(D)	SCDOR may collect 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	\$ 1,241,597
Taxpayer Education	SC Code §12-4-388(A)(B)	SCDOR may charge participants in taxpayer education workshops a fee to cover direct costs	Cost of Materials	\$ 12,900
Tourism Development Fee	SC Code §4-10-940(E)	Cost to SCDOR for administering the tax	0.80% of Collections	\$ 239,511

TOTAL \$ 23,703,039

Note: All fees are retained by the Department for administrative cost.