

AGENCY NAME:	DEPARTMENT OF REVENUE		
AGENCY CODE:	R440	SECTION:	109

Fiscal Year 2020–2021 Accountability Report

SUBMISSION FORM

I have reviewed and approved the data submitted by the agency in the following online forms:

- Reorganization and Compliance
- Strategic Plan Results
- Strategic Plan Development
- Legal
- Services
- Partnerships
- Report or Review

I have reviewed and approved the financial report summarizing the agency’s budget and actual expenditures, as entered by the agency into the South Carolina Enterprise Information System.

The information submitted is complete and accurate to the extent of my knowledge.

AGENCY DIRECTOR (SIGN AND DATE):	Signature on file.
(TYPE/PRINT NAME):	W. Hartley Powell

BOARD/CMSN CHAIR (SIGN AND DATE):	
(TYPE/PRINT NAME):	

FY 2020-2021 Agency Accountability Report
Reorganization and Compliance Responses:

These responses were submitted for the FY 2020-2021 Accountability Report by the

DEPARTMENT OF REVENUE

Primary Contact:

First Name	Last Name	Role/Title	Phone	Email Address
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Secondary Contact

First Name	Last Name	Role/Title	Phone	Email Address
Karen	Wicker	Business Analyst	803-898-5691	karen.wicker@dor.sc.gov

Agency Mission

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

Adopted in: 2017

Agency Vision

Our vision is to be an innovative and trustworthy service partner for all stakeholders.

Adopted in: 2017

Recommendations for reorganization requiring legislative change.

No

Please list significant events related to the agency that occurred in FY 2020-2021.

Month Started	Month Ended	Description of Event	Agency Measures Impacted	Other Impacts

Does the agency intend to make any other major reorganization to divisions, departments, or programs to allow the agency to operate more effectively and efficiently in FY 2021-22?

Note: It is not recommended that agencies plan major reorganization projects every year. This section should remain blank unless there is a need for reorganization.

No

Is the agency in compliance with S.C. Code Ann. § 2-1-220, which requires submission of certain reports to the Legislative Services Agency for publication online and the State Library? See also S.C. Code Ann. § 60-2-20.

Yes

If not, please explain why.

Is the agency in compliance with various requirements to transfer its records, including electronic ones, to the Department of Archives and History? See the Public Records Act (S.C. Code Ann. § 20-1-10 through 20-1-180) and the South Carolina Uniform Electronic Transactions Act (S.C. Code Ann. § 26-6-10 through 26-10-210).

Yes

Does the law allow the agency to promulgate regulations?

Yes

Please list the law number(s) which gives the agency the authority to promulgate regulations.

Various sections within Title 12

Has the agency promulgated any regulations?

No

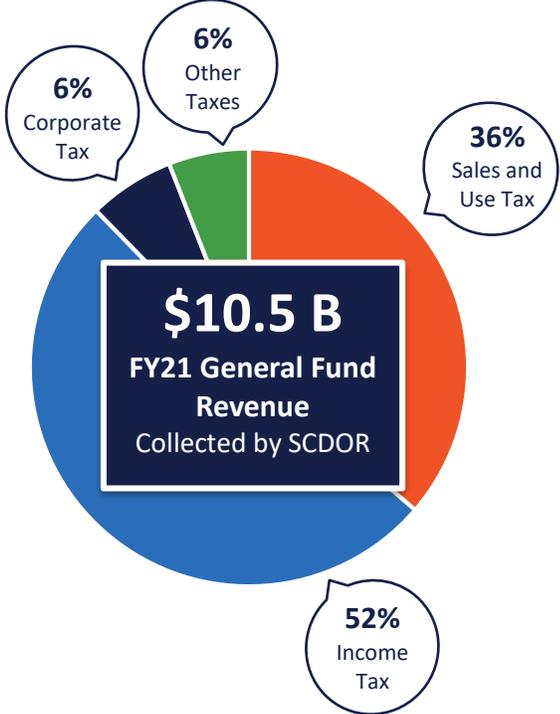
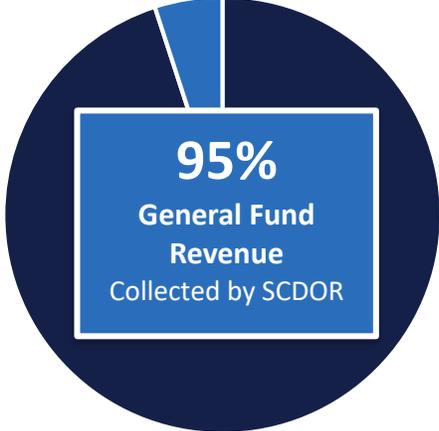
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AGENCY’S DISCUSSION AND ANALYSIS

SCDOR’S ROLE

Funding a Better State

The SCDOR strives to facilitate optimal tax and regulatory compliance to fund approximately 95% of the General Fund, which provides education, health and social wellness, safety and other critical services to South Carolina citizens.



SCDOR General Fund Collection Sources

General Fund revenue collected by the SCDOR is facilitated through the administration of Income, Sales and Use, Corporate, and other taxes and fees.

SCDOR Non-General Fund Collections

The SCDOR collects various taxes and fees that are directly allocated to local governments and other state agencies. Most notable are local option sales taxes.



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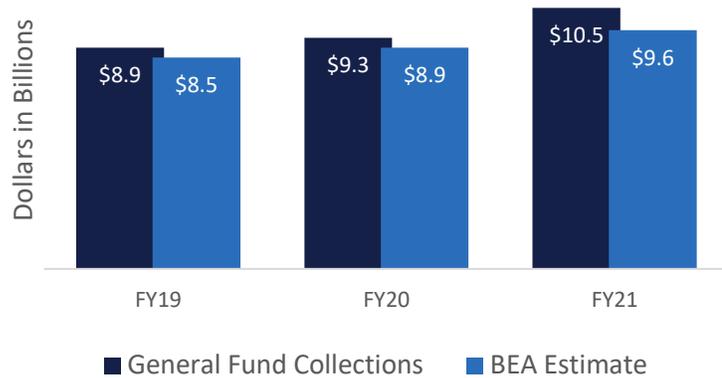
POSITIONED FOR SUCCESS

If the SCDOR failed to fulfill its mission and goals, then the state’s funding would be dramatically impacted. Over the past several years, the SCDOR collections have steadily increased and exceeded the BEA’s estimate. For FY21, our collections reached record totals of \$10.5B, exceeding the total FY21 BEA estimate of \$9.6B.

Many factors contribute to the SCDOR’s success but most notable this year was the ability to adapt to external factors based on proper planning and a strong foundation for success. During the COVID-19 pandemic, we continued to transition and support 95% of our workforce to work remotely while ensuring our high security standards. We efficiently administered all taxes and services without interruption.

SCDOR is well positioned and funded to accomplish its mission; therefore, no additional budget assistance is needed at this time from the General Assembly.

SCDOR General Fund Collections Compared to BEA Estimates



STRATEGIC PLANNING

Enhanced Strategic Framework

When making decisions that impact the Agency or its workforce, the SCDOR leadership always considers the Agency's mission, vision, goals, and values first and asks how the decisions support our strategic plan. Director Powell led his executive team through strategic planning discussions to determine strategic goals, strategies and defined outcomes. Although a strong strategic foundation is critical to setting priorities and strengthening operations, Director Powell also understands the dynamic nature of internal and external environments and the impact on success. For that reason, he placed a significant emphasis on the strategic alignment of the agency’s workforce.

Leading with a Purpose

Purpose is why our agency exists and serves as the foundation of the SCDOR FY21 Strategic Plan. Our work is essential to the continued health and well-being of our state, funding 95% of the state's general fund. We directly and indirectly impact every aspect of the governance of South Carolina. The SCDOR leadership team clearly defined SCDOR’s purpose – **TOGETHER we are funding a better state to live, work, and play.**

With a clear link between the agency’s work (mission) to an inspiring reason why we work (purpose), the agency established **SCDOR Purpose Awareness Week** – a week-long event to build Agency-wide awareness and commitment to SCDOR’s purpose. Through guided workshops, employees created a sense of connection and communicated the valuable contributions each make to achieving SCDOR’s strategic goals. The 2021 Employee Engagement Survey shows the effectiveness of the Purpose Week events by the increase in the percent of employees who understand how their job relates to the agency’s purpose.

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GOAL 1: INCREASING TAX & REGULATORY COMPLIANCE

Educated taxpayers through clear and consistent tax & regulatory guidance

The SCDOR’s Policy division is dedicated to providing a single voice regarding the application of tax laws administered by the Agency. Through clear and consistent tax and regulatory guidance, the SCDOR issued approximately 55 advisory opinions addressing over 415 issues in a manner warranting the highest degree of public confidence in our integrity, effectiveness and fairness. Simplifying complex tax laws improves voluntary compliance and increases the amount of state revenue collections.



Significant taxpayer advisory opinions were timely issued in the following categories:

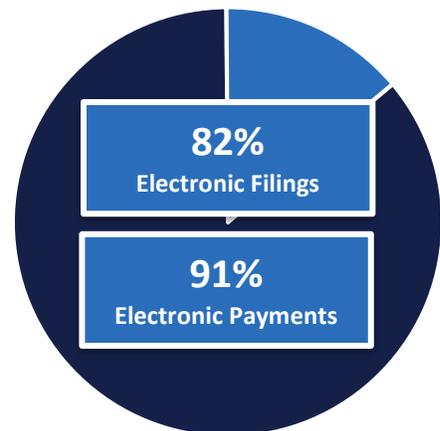
- COVID-19 Tax Relief and Tax Filing Guidance for Individuals and Businesses
- General Individual Income Tax Issues
- Complex Business Income and Tax Credit Guidance
- Sales and Use Tax Guidance – General and Taxpayer Specific Requests
- Administrative Process and Tax and Regulatory Law Updates

Other forms of taxpayer education guidance included:

- Issued three new tax guides and published two updated tax manuals
- Resolved over 370 requests for informal guidance that addressed over 775 issues
- Provided 142 contact hours of informal training and presentations

Provided a simple compliance process for all taxpayers

Our ongoing outcome for this strategy is to increase the percent of returns, licenses and applications filed and paid electronically. This outcome is accomplished by motivating, promoting and educating our taxpayers with our simple, taxpayer centered compliance methods for filing and paying.



This year’s success is best demonstrated by the recent upgrade to our tax processing system, DORWAY. The newly upgraded taxpayer portal site, MyDORWAY, has many new features including a responsive design that allows automatic adjustment of screens to fit a user’s device, regardless of the device customers are using. This modernization is essential for our on-the-go customers who utilize tablets or smart phones to file and pay their taxes, providing a simple compliance process for all taxpayers.

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Established initiatives to reduce the number of non-compliant taxpayers

The SCDOR is committed to the fair administration of tax laws. By taking actions to reduce non-compliant taxpayers, the Department seeks to prevent unfairly increasing the tax burden on those who do comply. This year’s success is best demonstrated through the following initiatives.

Publicized the Top Delinquent Taxpayers

The SCDOR continued to publicize the top delinquent taxpayers. With the goal of supporting transparency, fairness, and compliance, we publish on our agency website the names and debt amounts of the Top 250 Delinquent Business Taxpayers and Top 250 Delinquent Individual Taxpayers quarterly. We are dedicated to holding these delinquent taxpayers accountable.

Advancements of the High Balance Collection Team

The High Balance Collection Team’s assignment of cases is tied directly to the Top Delinquent Taxpayer lists. In FY21, the team worked on 561 new high balance cases with balances totaling approximately \$91 million. The team worked diligently to discover leads, enforce collections and otherwise conclude if the agency had no recourse to collect. The group has worked with Collections Staff and General Counsel in an effort to leverage successful negotiations with delinquent taxpayers, achieving actionable results on approximately \$70.7 million through payments, return adjustments or uncollectible debts.

Enhanced Audit Selection Tool

The SCDOR continued the design and full implementation of a comprehensive audit selection tool through our tax processing system, DORWAY. The objective of this tool is to create better quality audit leads through strategically designed discoveries of potential non-compliance within the scope of information captured in our tax processing system. With this tool, quality leads are generated through domestic, foreign, and nexus discoveries that have enabled our auditors in the past year to identify more than 3,600 discoveries, of which approximately 61% have been accepted as audit leads or cases. These process improvement efforts have resulted in increased auditor efficiency, a decrease in audit selection time and assessments totaling more than \$244 million.

Partnerships with Financial Institutions

Through the Financial Institution Data Match (FIDM) program, financial institutions exchange data with the SCDOR to identify bank accounts of taxpayers who owe past due South Carolina state taxes. The SCDOR then utilizes the information received to collect on those debts. Currently, SCDOR is exchanging data with over 93% of SC financial institutions with a target goal of 100% by the end of FY22. As a result instituting this program, SCDOR has collected approximately \$4.8 million on delinquent debtors.

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GOAL 2: ENSURING A SECURE ENVIRONMENT

Workforce Security Training

Each year, the SCDOR requires 100% of their workforce to complete a recertification in Information Security and Privacy Standards. Our workforce serves as the frontline defense to protecting taxpayer’s confidential information. This year’s success is best demonstrated by the significant increase in the number of real, malicious phishing emails reported directly to the SCDOR Security Office by SCDOR employees. Employees have been trained to search and identify suspicious indicators within each incoming email and can easily report the email prior to a potential security event.

Secure Technology Advancements

This past year, the SCDOR’s Security and Technology Services (STS) division implemented strategic security technology objectives and projects to enhance and maintain a secure environment. The implemented roadmap, which was in concert with the Department of Administration, included the following completed security based technology projects.

Secure Technology Projects

- 1** Hardware & software upgrades for technology refresh and real-time security

- 2** Employee physical safety improved using facility security technologies

- 3** Improved mobile device security

- 4** "Paperless office" initiatives to advance digital transformation of internal business processes

- 5** Enhanced automation of information security processes

Security Compliance Assessment

By maintaining a strong governance of security processes, the SCDOR is able to detect and prevent privacy, cyber and physical security events and ultimately keep confidential taxpayer data secure. SCDOR’s security processes are required to comply with external authorities, including the Internal Revenue Service (IRS), Payment Card Industry (PCI), Criminal Justice Information Services (CJIS), the State of South Carolina, and new for FY21, National Automated Clearing House Association (NACHA). These assessments evaluate the methods and safeguards used to protect data against loss, breach or misuse, and the prevention of unauthorized disclosure or access. The SCDOR’s policies, procedures, network and any system used to process, store, access, or transmit data were in scope of these various assessments. As of June 30, 2021, results of security assessments reported no critical findings by external authorities. In fact, in our most recent IRS assessment, the team complimented the SCDOR on the overall outstanding results.

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Security and Privacy Data Policies

The SCDOR updated and modernized our security and data privacy policies to ensure compliance with federal guidelines, state requirements and industry best practices. New for FY21 included the addition of National Automated Clearing House Association (NACHA) requirements to the SCDOR Security Policies. NACHA outlines the safeguard requirements for protecting Automated Clearing House data (ACH), which is found in DORWAY and some paper processes needed for banking transactions at the SCDOR. Specifically, all current policies and new policies are reviewed and updated by a cross-functional team and are tracked using the Security Compliance Calendar. Routine reviews ensure we maintain compliance when agencies such as NACHA issue new requirements or major revision of relevant laws and regulations are released to include the pending draft of IRS Publication 1075.

Facility Physical Security

During FY21, SCDOR evaluated the physical security of our main office located in Columbia, South Carolina and provided several recommendations to strengthen and enhance our physical security. To ensure the safety of employees and visiting taxpayers, the leadership team moved forward in FY21 with the following improvements/enhancements:

- *Security surveillance systems updates*
- *State-of-the-art threat detection system*
- *Intrusion detection system*
- *Emergency alert notification system*
- *Mass notification system*

Plans for FY22 include a risk assessment site survey to be conducted in the fall 2021 followed by scheduling and implementing additional physical security enhancements in the district offices.

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GOAL 3: PROVIDING A CUSTOMER-CENTRIC EXPERIENCE

The SCDOR is committed to the Department’s vision to be an innovative and trustworthy partner for all stakeholders and is accomplishing efforts to ensure we deliver the highest level of service to the state and its citizens. While taxes are often complex, the SCDOR emphasizes that achieving compliance should not be. Most recently, the Department recreated and streamlined the following processes to provide taxpayers a more intuitive user experience, thereby, creating greater customer satisfaction:

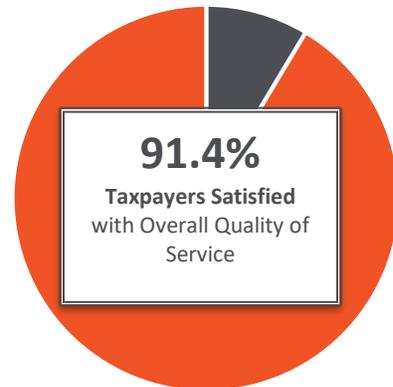
Conducted Touch Point Survey of Walk-in Customers

The SCDOR conducted touch point surveys in all taxpayer service centers across the state. Walk-in customers reported a 99% satisfaction rate based on their interactions with the taxpayer assistance teams.



Conducted an Independent Assessment of the SC Taxpayers

The SCDOR partnered with Winthrop University’s Center for Public Opinion and Policy Research to conduct an independent assessment of the overall quality of service provided by SCDOR. Of the participants who had contact with SCDOR, 91.4% were satisfied with the overall quality of service provided by SCDOR.



Reporting Enhancements to the Customer Tracking System

We developed reporting enhancements by including a new data cube to the Customer Tracking System (Visit Manager) to better analyze reasons and frequency of customer interactions in SCDOR’s Call Center and Taxpayer Assistance Offices. This functional data cube meets the needs of two separate sections by providing information that assists with determining common reasons for calls and visits and by providing a clear mapping of actions that help us determine actions needed that will better serve our customers.

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DORWAY/MyDORWAY Enhancements

In the past year, our tax processing system, DORWAY, underwent a major upgrade in order to maintain South Carolina’s leading-edge capabilities in tax administration. Additionally, our taxpayer portal, MyDORWAY, also underwent an upgrade to enhance ease-of-use new on-line filing and application options and a digital assistant “Chabot” which rolled out in July 2021. In FY22, our customers will have access to this virtual assistant designed to provide South Carolina taxpayers with 24/7 MyDORWAY navigation assistance and direct links to SCDOR website content relevant to their queries.

Additional enhancements to DORWAY/MyDORWAY include the following:

Alcohol Beverage Licensing (ABL)

Businesses can now apply for retail permits/licenses online, thereby modernizing our capabilities with SLED on Alcohol Beverage Licensing (ABL) enforcement, and on ABL licensing, permitting and registration. New systems introduced in 2021 provide SLED officers 24/7 access to real-time information when they are performing ABL inspections and enforcement.

Angel Investor Credit Application

The Angel Investor Credit application, TC56A, can now be filed on MyDORWAY, the SCDOR free, online tax system at **MyDORWAY.dor.sc.gov** . The application submission process uses the secure MyDORWAY account of the Angel Investor seeking credit approval. The application is completed and submitted using the direct entry/or an excel upload method beginning for tax year 2021. Application deadline is December 31 of the tax year the credit is being requested.

Parental Refundable Credit Application

The Parental Refundable Credit application, TC57A, can now be filed on MyDORWAY, the SCDOR free, online tax system at **MyDORWAY.dor.sc.gov**. Taxpayers applying will sign on to their secure MyDORWAY account to complete and submit information for the application using the direct entry method beginning for tax year 2021. The application process will open on January 18, 2022 at 8:30 am for tax year 2021. The SCDOR will mail credit pre-approval letters to applicants who are pre-approved for the Parental Refundable Credit. Applicants who are placed on the waiting list will receive an email notification from the SCDOR.

Manufacturing Property Tax

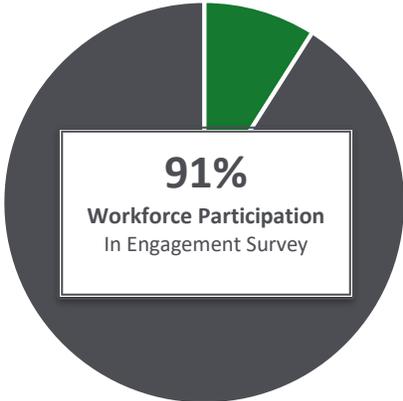
Increased electronic filings in FY21 for Manufacturing Property Tax by 16 percentage points and Business Personal Property Tax by 27 percentage points. To accomplish this increase, the SCDOR implemented multiple filing system changes, established new stakeholder partnerships, and ramped up a comprehensive marketing campaign. Designing and implementing these strategies served to better connect customers to our tax processing system, MyDORWAY.

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GOAL 4: ENGAGING & EMPOWERING EMPLOYEES

Employee Engagement Survey

To accomplish the Department's strategic goal of engaging and empowering the SCDOR workforce, the leadership team dedicated resources toward assessing workforce engagement through an independent survey. After extensive promotional efforts, the survey achieved a remarkable 91% participation rate (694 responses out of 765), giving the Agency great confidence in the data. Director Powell continued an open dialogue by thanking employees for their feedback, announcing survey results, and highlighting plans through an Agency-wide email and a spotlight story on the Agency's intranet.



Results

- 56% of the workforce is engaged which is higher than the Nationwide Public Sector Industry Benchmark of 25% workforce engagement
- SCDOR's overall engagement score ranked in the 91st percentile. In other words, SCDOR scored higher than 91% of other public sector organizations.

In summary, SCDOR employees are highly engaged and motivated to do their best. Going forward, the agency has baseline measures in four broad categories 1) Culture of Engagement 2) Strategic Alignment, 3) Motivating and Relating to employees and 4) Managing and Execution as well as industry benchmarks. SCDOR used the results to develop and implement a plan to continue to improve overall employee engagement. Director Powell set forth a directive to incorporate into our current and future year strategic initiatives in the recommended areas of improvement: Teamwork, Values, Accountability, Communication and Trust.

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Strategic Workforce Planning

The SCDOR continued implementing a Strategic Workforce Plan to improve employee engagement and empowerment. Initiatives were established to meet our current and future human capital challenges.

The Executive team selected a set of value-based behavioral competencies and designed a framework for a standard proficiency level across all jobs. The goal is to incorporate an ongoing system of evaluations, feedback, and to build a learning development environment for a high-performance workforce.

Strategic Workforce Initiatives

- 1** Improve consistency, clarity, and commitment to advance trust

- 2** Promote and support agency values

- 3** Advance cross-functional team collaboration

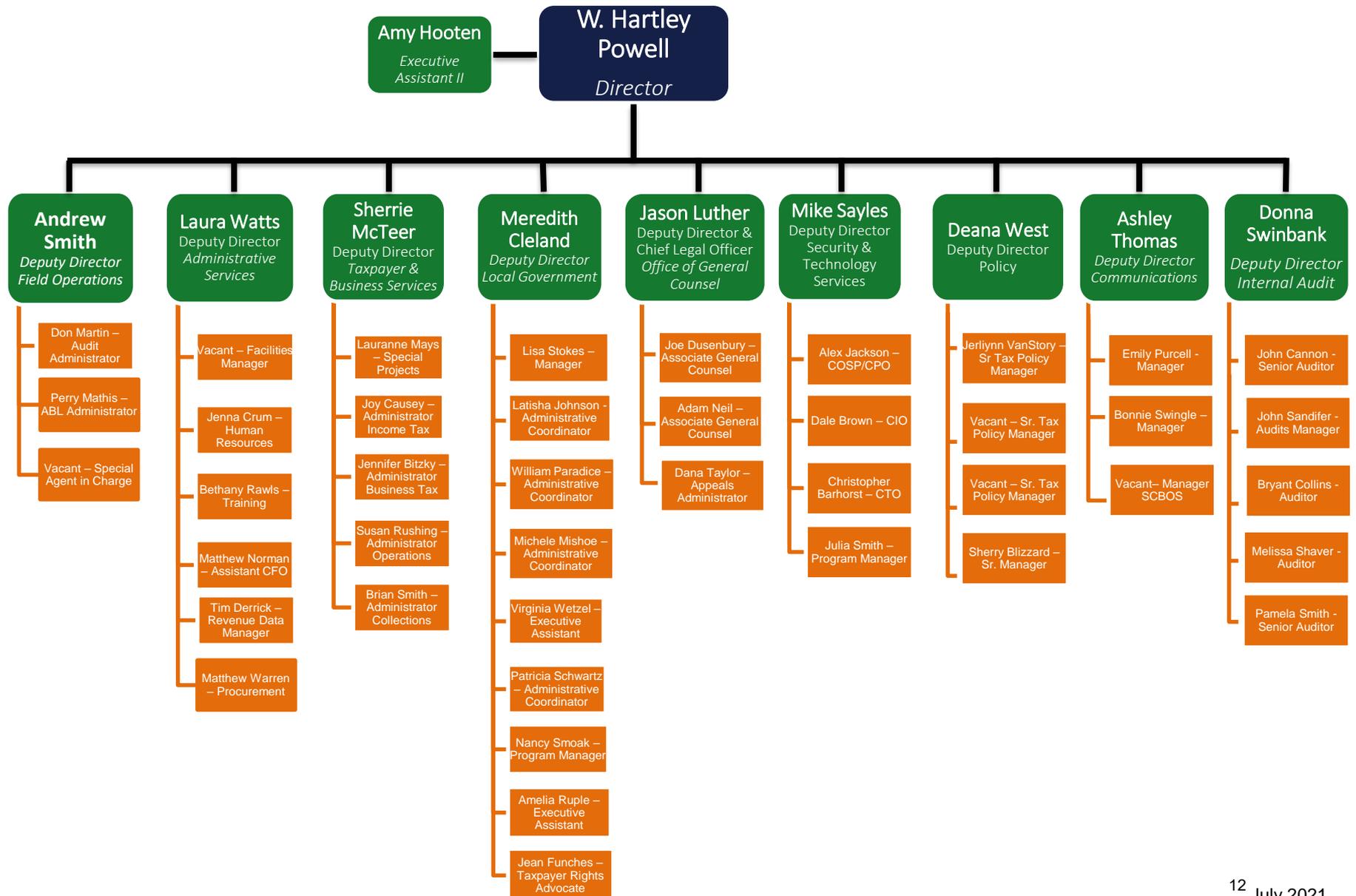
- 4** Establish a competency framework (knowledge, skills, and abilities) within our EPMS process

- 5** Implement new training programs, including a Boosting Employee Engagement Workshop

The SCDOR incorporated Behavioral Competencies into the Employee Performance Management System (EPMS), which introduced some extensive cultural changes across the agency. This cultural shift during a pandemic presented some extra challenges that required a collaborative leadership team for managing this cultural shift. Change management efforts included twenty-six (26) Instructor led classes for leadership and one on-line tutorial. For employees, we provided thirty-three (33) employee classes with 649 employees participating, one-tutorial and multiple resource available online to reinforce the continued learning.

The Department implemented an enhanced leadership development program in 2020, which continued through 2021. This program provided specifically tailored workshops to equip the entire leadership team of 120+ managers and supervisors with tools and resources. One course, Boosting Employee Engagement designed by our Strategic Workforce Consultant to train people-managers on how to motivate and engage their employees provided guidance on what drives high employee engagement, the manager's role of influence, and how to assess the level of engagement within their direct reports. The enhanced leadership development program is approximately 75% complete and will remain an ongoing initiative that will contribute to accomplishing the SCDOR's strategic goal of engaging and empowering the SCDOR workforce.

South Carolina Department of Revenue



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Goal: Ensure a secure environment														
Strategy: 2.3										Statewide Enterprise Objective				
Utilize advanced technology to detect and prevent physical intrusions, data breaches, website defacements and malicious system outages										Maintaining Safety, Integrity and Security				
Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Primary Stakeholder	Stakeholder Need Satisfied	State Funded Budget Program Number Responsible	Notes
2.3.1	Number of data breaches, website defacements and malicious system outages	0	0	0	Count	Maintain	State Fiscal Year (July 1 - June 30).	Number of data breaches, website defacements and malicious system outages	SCDOR Cyber Security	Security & Technology Services	SC Taxpayers	Security of Taxpayer Data	0100.000000.000; 3001.050000.000	
2.3.2	Number of facility breaches by unauthorized people	0	0	0	Count	Maintain	State Fiscal Year (July 1 - June 30).	Number of physical facility intrusions by unauthorized people	SCDOR Protective Services	Field Operations - Protective Services	SC Taxpayers and SCDOR Employees	Physical Security of Stakeholders and Taxpayer Data	3001.050000.000; 3001.100000.000	

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Goal: Ensure a secure environment														
Strategy: 2.3										Statewide Enterprise Objective				
Utilize advanced technology to detect and prevent physical intrusions, data breaches, website defacements and malicious system outages										Maintaining Safety, Integrity and Security				
Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Primary Stakeholder	Stakeholder Need Satisfied	State Funded Budget Program Number Responsible	Notes
2.3.1	Number of data breaches, website defacements and malicious system outages	0	0		Count	Maintain	State Fiscal Year (July 1 - June 30).	Number of data breaches, website defacements and malicious system outages	SCDOR Cyber Security	Security & Technology Services	SC Taxpayers	Security of Taxpayer Data	0100.000000.000; 3001.050000.000	
2.3.2	Number of facility breaches by unauthorized people	0	0		Count	Maintain	State Fiscal Year (July 1 - June 30).	Number of physical facility intrusions by unauthorized people	SCDOR Protective Services	Field Operations - Protective Services	SC Taxpayers and SCDOR Employees	Physical Security of Stakeholders and Taxpayer Data	3001.050000.000; 3001.100000.000	

FY 2020-2021 Agency Accountability Report

Budget Responses:

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			FY 2020-21 Expenditures (Actual)				FY 2021-22 Expenditures (Projected)			
State Funded Program Number	State Funded Program Title	Description of State Funded Program	General	Other	Federal	TOTAL	General	Other	Federal	TOTAL
0100.000000.000	Administrative & Program Support	Executive, Internal Audit, Security, and Communications & Strategic Solutions	\$4,632,953.00	\$770,387.00		\$5,403,340.00	\$577,181.00			\$577,181.00
3000.150000.000	Legal,Policy & Legislative	Policy	\$1,415,379.00	\$1,445.00		\$1,416,824.00	\$599,215.00			\$599,215.00
3001.050000.000	Support Services	Administrative Services and Technology Services	\$10,393,703.00	\$22,760,591.00	\$993,898.00	\$34,148,192.00	\$13,205,820.00	\$31,500,230.00		\$44,706,050.00
3001.100000.000	Revenue & Regulatory	Government Services, Litigation & Appeals and General Counsel	\$24,135,284.00	\$9,150,768.00		\$33,286,052.00	\$24,613,821.00	\$1,773,443.00		\$26,387,264.00
9500.050000.000	State Employer Contributions	Employer share of fringe benefits paid on agency employee salaries.	\$13,622,022.00	\$1,405,772.00		\$15,027,794.00	\$12,885,363.00	\$903,420.00		\$13,788,783.00

Legal Responses:

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
(SDE: Impute Index Value) For the current fiscal year and for the purposes of calculating the index of taxpaying ability the SCDOR shall impute an index value for owner-occupied residential property qualifying for the special four percent assessment ratio. The SCDOR shall not include sales ratio data in its calculation of the index of taxpaying ability.	Requires a service	1.48	State	FY 2019-20 Proviso	
SCDOR shall reimburse the Department of Natural Resources the cost of collecting the casual sales tax from revenues generated by the casual sales tax.	Distribute funding to another entity	47.2	State	FY 2019-20 Proviso	
(DOA: Guardian Ad Litem Program) For the current fiscal year, the SCDOR 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."	Distribute funding to another entity	93.7	State	FY 2019-20 Proviso	
(SCDOR: Court Order Funds Carry Forward) Funds awarded to the SCDOR 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 SCDOR.	Funding agency deliverable(s)	109.2	State	FY 2019-20 Proviso	
(SCDOR: Rural Infrastructure Fund Transfer) Notwithstanding Section 12-10-85, the SCDOR is authorized to deposit revenues from the Rural Infrastructure Fund in excess of twelve million dollars to the Rural Infrastructure Fund under the Rural Infrastructure Authority. Any revenues in excess of seventeen million dollars shall be deposited in the Rural Infrastructure Fund under the Department of Commerce, Coordinating Council.	Distribute funding to another entity	109.3	State	FY 2019-20 Proviso	
(SCDOR: SCBOS Funds) SCDOR 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 SCDOR and the South Carolina Business One Stop program.	Funding agency deliverable(s)	109.4	State	FY 2019-20 Proviso	

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
(SCDOR: Candidate Tax Return Programs) (A) From the funds appropriated in this act, the SCDOR 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. (B) Unless a candidate or appointee requests otherwise, the SCDOR must post the results of all inquiries from candidates or appointees in a prominent place on its internet website.	Requires a service	109.6	State	FY 2019-20 Proviso	
(SCDOR: Fraudulent Tax Return Program) SCDOR 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. SCDOR shall pay for the program from the savings realized by implementation.	Requires a service	109.7	State	FY 2019-20 Proviso	
Provisions (SCDOR: Treasury Offset Program) SCDOR is authorized to retain up to one hundred forty thousand dollars 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.	Funding agency deliverable(s)	109.8	State	FY 2019-20 Proviso	
Provisions (SCDOR: May Events) SCDOR shall remit Accommodation tax funds to Horry County for special purposes upon request	Distribute funding to another entity	109.9	State	FY 2019-20 Proviso	
Provisions (GP: Joint Children's Committee) For the current fiscal year, SCDOR is directed to reduce the rate of interest paid on eligible refunds by one percentage point. Of the revenue resulting from this reduction, three hundred thousand dollars shall be transferred to the Senate for the Joint Citizens and Legislative Committee on Children. The remaining revenue resulting from this reduction shall be transferred to the Department of Juvenile Justice (DJJ).	Distribute funding to another entity	117.85	State	FY 2019-20 Proviso	
The Simplified Sales and Use Tax Administration Act: SCDOR's required representative and agreement. SCDOR shall enter into the Streamlined Sales and Use Tax Agreement.	Requires a service	12-35-50	State	Statute	
Public Finance, SCDOR shall furnish information as requested from the Executive Budget Office and Fiscal Affairs Office, and shall be present at all hearings before the committees having charge of the appropriations in the Senate and the House.	Requires a service	11-11-10	State	Statute	
Specifies SCDOR distribution of Homestead Exemption to Aid to Subdivisions	Distribute funding to another entity	11-11-155	State	Statute	

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
SCDOR must reimburse the county treasurer for Homestead Exemption credits of each school district in the county.	Distribute funding to another entity	11-11-156 (5)(b)	State	Statute	
SCDOR 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.	Requires a service	11-44-70 (A)	State	Statute	
SCDOR shall provide tentative approval of the application by the date provided in subsection (C).	Requires a service	11-44-70 (B)	State	Statute	
SCDOR 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 SCDOR 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.	Requires a service	11-44-70 (C)	State	Statute	
SCDOR shall report by March thirty first each year to the House Ways and Means Committee, the Senate Finance Committee, and the Governor, by county, the number of angel investor tax credit applications SCDOR has received, the number of applications approved and the tax credits approved. The report must be available in a conspicuous place on SCDOR's website.	Report our agency must/may provide	11-44-70(D)	State	Statute	
SCDOR shall ascertain the amount of State excise tax paid on cigarettes sold within South Carolina.	Requires a service	11-47-20(j)	State	Statute	
Cabinet Agencies must develop a three-year strategic plan for information technology.	Report our agency must/may provide	117.117	State	FY 2019-20 Proviso	
SCDOR must submit human resource and other personnel related data to the Department of Administration by September 1st of each year.	Report our agency must/may provide	117.158	State	FY 2020-21 Proviso	
For the current fiscal year, no law enforcement agency that receives state or local funds shall enforce a federal law, regulation, statute, executive order, or procedure related to firearms put into effect after January 1, 2021, if any such federal action requires the seizure of a firearm, firearm part, or firearm component solely because of its classification or type of weapon.	Requires a service	117.166	State	FY 2020-21 Proviso	
Every agency receiving an appropriation in the annual General Appropriations Act must report to the Comptroller General on travel expenditures for the previous fiscal year.	Report our agency must/may provide	117.26	State	FY 2019-20 Proviso	
117.33. (GP: Debt Collection Reports) Each state agency shall provide to the Chairmen of the Senate Finance and House of Representatives Ways and Means Committees and the Inspector General a report detailing the amount of its outstanding debt and all methods it has used to collect that debt. This report is due by the last day of February for the previous calendar year. For purposes of this provision, outstanding debt means a sum remaining due and owed to a state agency by a nongovernmental entity for more than sixty calendar days.	Report our agency must/may provide	117.33	State	FY 2019-20 Proviso	

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
<p>transparency, each state agency must provide and release to the public via the agency's website, a report of all aggregate amounts of fines and fees that were charged and collected by that state agency in the prior fiscal year. The report shall include, but not be limited to: (1) the code section, regulation, or proviso that authorized the fines and fees to</p>	Report our agency must/may provide	117.73	State	FY 2019-20 Proviso	
<p>117.82. (GP: Bank Account Transparency and Accountability) Each state agency, except state institutions of higher learning, which has composite reservoir bank accounts or any other accounts containing public funds which are not included in the Comptroller General's South Carolina Enterprise Information System shall prepare a report for each account disclosing every transaction of the account in the prior fiscal year. The report shall be submitted to the State Fiscal Accountability Authority by October first of each fiscal year. The report shall include the name(s) and title(s) of each person authorized to sign checks or make withdrawals from each account, the name and title of each person responsible for reconciling each account, the beginning and year-end balance of funds in each account, and data related to both deposits and expenditures of each account. The report shall include, but not be limited to, the date, amount, and source of each deposit transaction and the date, name of the payee, the transaction amount, and a description of the goods or services purchased for each expenditure transaction. To facilitate review, the State Fiscal Accountability Authority shall prescribe a common format for the report which agencies must use. In order to promote accountability and transparency, a link to the report shall be posted on the Comptroller General's website as well as the agency's homepage.</p> <p>When the State Auditor conducts or contracts for an audit of a state agency, accounts of the agency subject to this proviso must be included as part of the review.</p> <p>If an agency determines that the release of the information required in this provision would be detrimental to the state or the agency, the agency may petition the State Fiscal Accountability Authority to grant the agency an exemption from the reporting requirements for the detrimental portion. The meeting to determine whether an exemption should be granted shall be closed. However, the exemption may only be granted upon a majority vote of the State Fiscal Accountability Authority in a public meeting.</p>	Report our agency must/may provide	117.82	State	FY 2019-20 Proviso	
<p>Provides the State with an independent review of our agency's procedures that were agreed to, by management, on the systems, processes and behaviors related to financial activity.</p>	Report our agency must/may provide	11-7-20	State	Statute	
<p>Provisions (SR: Tax Deduction for Consumer Protection Services) (C) By March fifteenth of each year, SCDOR 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) SCDOR shall prescribe the necessary forms to claim the deduction allowed by this section. SCDOR may require the taxpayer to provide proof of the actual costs and the taxpayer's eligibility.</p>	Report our agency must/may provide	118. 10(c)	State	FY 2019-20 Proviso	

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
Provisions (SR: Tax Deduction for Consumer Protection Services) (D) SCDOR shall prescribe the necessary forms to claim the deduction allowed by this section. SCDOR may require the taxpayer to provide proof of the actual costs and the taxpayer's eligibility.	Requires a service	118. 10(d)	State	FY 2019-20 Proviso	
SCDOR must submit an annual Accountability Report by September 15 of each year. The report "must contain the agency's or department's mission, objectives to accomplish the mission, and performance measures that show the degree to which objectives are being met." Agencies must "identify key program area descriptions and expenditures and link these to key financial and performance results measures."	Report our agency must/may provide	1-1-810	State	Statute	
Public Finance, The Director of SCDOR shall serve as an ex officio member with no voting rights on the Board of Economic Advisors(BEA), a division of the Revenue and Fiscal Affairs Office.	Board, commission, or committee on which someone from our agency must/may serve	11-9-820 (A)(1)(d)	State	Statute	
Public Finance, SCDOR must provide to the Board of Economic Advisors by November tenth a report of the amount of tax credits claimed and magnetic tapes containing data from all state individual and corporate income tax filings from the previous year.	Report our agency must/may provide	11-9-820 (D)	State	Statute	
Public Finance, The BEA must be supplemented by one professional from the staff of SCDOR.	Requires a service	11-9-825	State	Statute	
Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. SCDOR may retain a portion of the Revitalization Zone/Enterprise Zone fee to defray cost of administration.	Funding agency deliverable(s)	12-10-100(B)	State	Statute	
Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. SCDOR may charge an annual fee to qualifying businesses that claim the job development tax credit to defray administrative cost.	Funding agency deliverable(s)	12-10-105	State	Statute	
Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. , SCDOR 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. SCDOR shall impose a penalty for all reports filed after June thirtieth or the approved extension date.	Requires a service	12-10-80(A)(11)	State	Statute	
Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. , SCDOR is required to remit the appropriate amount of funds to the State Rural Infrastructure Fund.	Distribute funding to another entity	12-10-80(E)	State	Statute	
Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. , SCDOR must create a form for a taxpayer to make an election to assign job development credits to a designated trustee.	Requires a service	12-10-82	State	Statute	

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. Funds received by SCDOR for the State Rural Infrastructure Fund must be deposited in the State Rural Infrastructure Fund of the Council.	Distribute funding to another entity	12-10-85(A)	State	Statute	
Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. SCDOR shall remit the redevelopment fees for each calendar quarter for which the Redevelopment Authority provides a timely statement with required information.	Distribute funding to another entity	12-10-88(B)	State	Statute	
Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. SCDOR 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.	Requires a service	12-10-95(I)(2)	State	Statute	
SCDOR must collect and remit the bank tax to the General Fund.	Distribute funding to another entity	12-11.	State	Statute	
SCDOR must collect and remit the savings and loan association tax to the General Fund.	Distribute funding to another entity	12-13.	State	Statute	
Corporate License Fees, SCDOR's Corporate Infrastructure Credit report due to the General Assembly. SCDOR shall collect and remit the corporate license fee to the General Fund.	Distribute funding to another entity	12-20.	State	Statute	
Corporate License Fees, SCDOR's Corporate Infrastructure Credit report due to the General Assembly. SCDOR shall report to Senate Finance, House Ways and Means and Department of Commerce the history of the license tax credit pursuant to this section.	Report our agency must/may provide	12-20-105 (H)	State	Statute	
SCDOR must collect and remit the admission fee, the beer and wine wholesalers excise tax, bingo tax, coin operated device tax and tobacco tax to the General Fund.	Distribute funding to another entity	12-21.	State	Statute	
SCDOR shall prescribe forms for the collection of the beer and wine license tax.	Requires a service	12-21-1050	State	Statute	
SCDOR shall allow a discount of two percent to the wholesaler on the amount of tax reported monthly on timely filed returns.	Requires a service	12-21-1060	State	Statute	
Beer and wine taxes and license fees provided by this article must be paid to and collected by SCDOR and deposited to the general fund of this state.	Distribute funding to another entity	12-21-1120	State	Statute	
SCDOR shall transfer to the special school account from any unallocated funds on the last day of the month the State's portion from the sale of beer or wine.	Distribute funding to another entity	12-21-1130	State	Statute	
Revenue derived from fishing piers from admissions tax along the coast must be allocated for use by the Commercial Fisheries Division of the Department of Natural Resources.	Distribute funding to another entity	12-21-2420(16)(b)	State	Statute	
Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. , SCDOR shall issue licenses to operate a place of amusement upon receipt of application.	Requires a service	12-21-2450	State	Statute	

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
SCDOR shall collect increased fees on Class 2 coin-operated machines for purposes of funding South Carolina Law Enforcement Division (SLED) operations, and these funds are sent to SLED to offset the cost of video gaming enforcement.	Distribute funding to another entity	12-21-2720 (E)	State	Statute	
Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. SCDOR must seize and confiscate any unlicensed equipment and then SCDOR must sell equipment at public auction.	Requires a service	12-21-2742	State	Statute	
Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. , Owners of property seized by SCDOR may file a cash bond within five days of the seizure. Within ten days, the equipment owner must bring legal action to have seizure set aside; otherwise SCDOR must declare the bond filed forfeited.	Requires a service	12-21-2744	State	Statute	
SCDOR shall prescribe application forms for a bingo license.	Requires a service	12-21-3940 (A)	State	Statute	
SCDOR will make the determination if an organization is qualified to hold a bingo license.	Requires a service	12-21-3940(A)(1)	State	Statute	
SCDOR has forty-five days to approve or reject a bingo application based on the requirements.	Requires a service	12-21-3950(B)	State	Statute	
Excess proceeds tax must be remitted to SCDOR. If promoter or organization fail to remit, SCDOR shall suspend both licenses.	Requires a service	12-21-4000 (12)(b)	State	Statute	
Revenue derived from Class F licenses shall be distributed pursuant to Section 12-21-4200.	Distribute funding to another entity	12-21-4190 (C)	State	Statute	
SCDOR 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. SCDOR shall charge and retain five cents for each dollar of face value for an F license.	Distribute funding to another entity	12-21-4190(A)	State	Statute	
SCDOR 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.	Distribute funding to another entity	12-21-4190(B)(1)	State	Statute	
SCDOR shall deposit with the State Treasurer bingo revenue in twelve equal amounts into an account called "Division on Aging Senior Citizens Centers Permanent Improvement Fund".	Distribute funding to another entity	12-21-4200	State	Statute	
SCDOR shall deposit with the State Treasurer bingo revenue to be credited to the account of the Division on Aging.	Distribute funding to another entity	12-21-4200 (1)	State	Statute	
SCDOR shall deposit with the State Treasurer bingo revenue to be credited to the South Carolina Department of Parks, Recreation and Tourism	Distribute funding to another entity	12-21-4200 (2)	State	Statute	
SCDOR shall deposit with the State Treasurer bingo revenue to the general fund and to the Commission on Minority Affairs.	Distribute funding to another entity	12-21-4200 (3)	State	Statute	

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. SCDOR shall make refunds on all returned bingo paper. If an organization ceases operation SCDOR shall accept returned paper and credit the value of returned paper.	Requires a service	12-21-4210	State	Statute	
Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. SCDOR shall set the design and requirements of all bingo cards.	Requires a service	12-21-4220	State	Statute	
Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. SCDOR must set all bond amounts for all organizations, promoters, manufacturers and distributors of bingo cards.	Requires a service	12-21-4230	State	Statute	
Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. SCDOR will license all organizations, promoters, manufacturers and distributors of bingo paper. SCDOR is required to collect annual license fee of five thousand dollars for manufacturers and two thousand dollars for distributors.	Requires a service	12-21-4240	State	Statute	
Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. Each licensee may obtain cards approved by SCDOR by making application and remitting sixteen and one-half percent of the total face value of the cards purchased. Upon receipt of tax paid SCDOR shall notify a licensed distributor to release the face value of cards requested. SCDOR is required to set forth procedures to ensure cross-checking between manufacturers and distributors and organizations.	Requires a service	12-21-4270	State	Statute	
Five million dollars of the revenue generated from the cigarette surtax shall be directed to the Medical University of South Carolina Hollings Cancer Center.	Distribute funding to another entity	12-21-625(B)(1)	State	Statute	
Five million dollars of the revenue generated shall be directed to the Smoking Prevention and Cessation Trust Fund.	Distribute funding to another entity	12-21-625(B)(2)	State	Statute	
Remaining revenue shall be deposited in the South Carolina Medical Reserve Fund.	Distribute funding to another entity	12-21-625(B)(3)	State	Statute	
If a facility qualifies under this article, one-fourth of the admissions tax generated by that facility must be paid by SCDOR to the county or municipality in which the facility is located.	Distribute funding to another entity	12-21-6530(A)	State	Statute	
If a facility qualifies under this article, one-fourth of the admissions tax generated by that facility must be paid by SCDOR to the special tourism infrastructure development fund.	Distribute funding to another entity	12-21-6540(A)	State	Statute	
SCDOR shall notify the county or municipality in writing if a certification application is approved.	Requires a service	12-21-6550(B)	State	Statute	
SCDOR shall issue a license for sale of tobacco products upon receipt of application and SCDOR shall produce forms for this purpose.	Requires a service	12-21-670	State	Statute	

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
SCDOR shall prescribe, prepare and furnish stamps for the payment of the cigarette tax. SCDOR shall also cause to be prepared stamps that indicate that a package of cigarettes is exempt.	Requires a service	12-21-735 (E)	State	Statute	
SCDOR shall designate the type of stamps to be applied.	Requires a service	12-21-735 (E)(2)	State	Statute	
SCDOR determines the amount of credit to be allowed for the purchase of a stamping machine and equipment.	Requires a service	12-21-735 (E)(6)	State	Statute	
Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. SCDOR shall provide a method of purchasing stamps.	Requires a service	12-21-735 (H)(2)	State	Statute	
SCDOR must report by March fifteenth of each year to Senate Finance and House Ways and Means the costs associated with the operation of the cigarette tax stamp program.	Report our agency must/may provide	12-21-735(J)	State	Statute	
License Taxes on Other Businesses: SCDOR's administrative responsibility of the Electric Power Tax and Hospital Tax, SCDOR shall administer and shall collect the electric power tax.	Requires a service	12-23-40	State	Statute	
SCDOR must notify hospitals as to the amount of hospital tax due based on calculations from the Department of Health and Human Services.	Requires a service	12-23-810 (C)	State	Statute	
SCDOR 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 Revenue and Fiscal Affairs Office.	Requires a service	12-23-815	State	Statute	
SCDOR shall administer and enforce provisions of this article. The hospital tax levied pursuant to this article must be collected in accordance with the provisions of Chapter 54 of Title 12.	Requires a service	12-23-820	State	Statute	
Revenues derived from the Hospital Tax must be deposited in the Medicaid Expansion Fund created by Section 44-6-155.	Distribute funding to another entity	12-23-840	State	Statute	
SCDOR must collect and remit the documentary tax to the General Fund.	Distribute funding to another entity	12-24.	State	Statute	
Allocates to the Heritage Land Trust Fund a portion of the state portion of the Deed Recording Fee collected.	Distribute funding to another entity	12-24-90(B)(1)	State	Statute	
Allocates to the State Housing Authority a portion of the state portion of the Deed Recording Fee collected.	Distribute funding to another entity	12-24-90(B)(2)	State	Statute	
Twenty-five cents of the one dollar thirty-cent state deed recording fee must be credited to the South Carolina Conservation Bank Trust Fund.	Distribute funding to another entity	12-24-95.	State	Statute	
Taxation SCDOR is governed by an Agency Director who is appointed by the Governor. There are no service limits for an Agency Director. The Agency Director may be removed by the Governor as provided in 1-3-240(B).	Not related to agency deliverable	12-2-5.	State	Statute	
SCDOR 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.	Requires a service	12-28-1400	State	Statute	
SCDOR 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.	Requires a service	12-28-1730(F)	State	Statute	

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
SCDOR shall remit the collected civil penalty for each gallon of dyed fuel used to operate a vehicle on the highways of this state to the South Carolina Department of Transportation.	Distribute funding to another entity	12-28-1730(F)	State	Statute	
Petroleum Inspection Fees as described in SC Code Sec. 12-28-2355 (A) are collected by SCDOR and remitted to the State Non-Federal Aid Highway Fund at Department of Transportation.	Distribute funding to another entity	12-28-2355(C)	State	Statute	
SCDOR shall collect information regarding the number of gallons of gasoline sold in each county for use in making allocations of donor funds. SCDOR shall submit the percentage of the total represented by each county to the Department of Transportation.	Requires a service	12-28-2740 (A)(3)	State	Statute	
Twenty million dollars of the electric power tax must be deposited into the account for economic development as provided in Section 12-28-2910.	Distribute funding to another entity	12-28-2915(A)	State	Statute	
All revenues in excess of twenty million dollars of the electric power tax shall be credited to the Department of Transportation.	Distribute funding to another entity	12-28-2915(B)	State	Statute	
SCDOR shall permanently increase the amount of the motor fuel user fee by two cents, for a total of twelve cents starting on July 1, 2017 and each July 1st thereafter until after July 1, 2022.	Requires a service	12-28-310 (D)	State	Statute	
SCDOR must establish procedures regarding backup user fees related to motor fuel.	Requires a service	12-28-970 (A)	State	Statute	
SCDOR 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 South Carolina destination less than twenty five miles from the border of this state.	Requires a service	12-28-995	State	Statute	
SCDOR must collect and remit alcoholic liquor tax to the General Fund.	Distribute funding to another entity	12-33.	State	Statute	
SCDOR 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.	Distribute funding to another entity	12-33-245(B)	State	Statute	
SCDOR 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.	Requires a service	12-33-480	State	Statute	
SCDOR must provide representative to Streamlined Sales Tax Committee.	Board, commission, or committee on which someone from our agency must/may serve	12-35-40	State	Statute	
SCDOR must collect and remit the sales tax and retailer license fee to the General Fund.	Distribute funding to another entity	12-36.	State	Statute	
Requires SCDOR to determine the useful life of transient construction property in order for use tax on transient construction property to be calculated.	Requires a service	12-36-1320	State	Statute	
Revenue resulting from the increase in the maximum sales tax must be credited to the Infrastructure Maintenance Trust Fund	Distribute funding to another entity	12-36-2110(A)(4)	State	Statute	
SCDOR shall issue an appropriate exemption certificate to an organization which researches and tests natural hazards per the statute.	Requires a service	12-36-2120 (78)	State	Statute	

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SCDOR shall publish a yearly list of articles which qualify for the August sales tax holiday.	Requires a service	12-36-2120(57)	State	Statute	
SCDOR shall issue an exemption certificate to the qualifying taxpayer for a sales tax exemption for computer equipment for a technology intensive facility.	Requires a service	12-36-2120(65)(d)	State	Statute	
Allocates proceeds of sales tax imposed by statutes.	Distribute funding to another entity	12-36-2620	State	Statute	
Specifies Accommodations tax distributions.	Distribute funding to another entity	12-36-2630	State	Statute	
The proceeds of the 2% local accommodations tax, less SCDOR's actual incremental increase in the cost of administration, must be remitted quarterly to the municipality or the county in which it is collected.	Distribute funding to another entity	12-36-2630(3)	State	Statute	
SCDOR shall administer and enforce the provisions of Chapter 36, Title 12.	Requires a service	12-36-2660	State	Statute	
SCDOR shall prescribe an exemption certificate for persons making exempt agricultural purchases.	Requires a service	12-36-2680	State	Statute	
SCDOR must prescribe a form for payment of accommodations tax.	Requires a service	12-36-510(B)(3)	State	Statute	
SCDOR shall issue a separate license for each retail sales location.	Requires a service	12-36-540	State	Statute	
SCDOR must collect and remit aircraft property tax and private car lines tax to the General Fund.	Distribute funding to another entity	12-37.	State	Statute	
SCDOR shall prescribe a form for property filings of railroads.	Requires a service	12-37-1610	State	Statute	
SCDOR shall proceed to ascertain value of railroads when railroad companies refuse to file.	Requires a service	12-37-1680	State	Statute	
SCDOR shall examine statements filed by telegraph and telephone companies.	Requires a service	12-37-2000	State	Statute	
SCDOR prescribes form on which carlines pay property taxes.	Requires a service	12-37-2120	State	Statute	
SCDOR shall annually assess the valuation of all private cars of each private car company.	Requires a service	12-37-2130	State	Statute	
SCDOR must determine valuation of carlines.	Requires a service	12-37-2140	State	Statute	
SCDOR shall levy against carlines and determine average levy for all purposes in state.	Requires a service	12-37-2150	State	Statute	
SCDOR shall annually assess, adjust, equalize and apportion the valuation of all aircraft in this State.	Requires a service	12-37-2430	State	Statute	
SCDOR shall annually levy tax against the value of aircraft so determined and collect the tax.	Requires a service	12-37-2450	State	Statute	
SCDOR must approve forms for the homestead exemption. SCDOR 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.	Requires a service	12-37-250(A)(4)	State	Statute	
SCDOR 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.	Distribute funding to another entity	12-37-250(F)	State	Statute	
SCDOR shall develop advisory opinions as may be necessary to carry out the homestead exemption provisions.	Requires a service	12-37-250(G)	State	Statute	

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
SCDOR 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.	Requires a service	12-37-255(C)	State	Statute	
SCDOR must approve forms used by a trustee who holds legal title to a dwelling in order to apply for a homestead exemption.	Requires a service	12-37-266(A)	State	Statute	
SCDOR shall reimburse the taxing entity for the taxes not collected by reason of the homestead exemption.	Requires a service	12-37-266(B)	State	Statute	
SCDOR must provide motor vehicle guides to counties. Starting in 2020, the SCDOR must determine appropriate adjustments for high mileage including for motorcycles in vehicle valuation guide.	Requires a service	12-37-2680	State	Statute	
SCDOR 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.	Distribute funding to another entity	12-37-270(A)	State	Statute	
SCDOR shall purchase and distribute the applications for the homestead exemption and the costs must be paid from the trust fund.	Distribute funding to another entity	12-37-270(B)	State	Statute	
SCDOR must make reimbursements to local governments for the homestead exemption on an annual basis.	Distribute funding to another entity	12-37-280(A)	State	Statute	
SCDOR shall provide the form used to notify the tax assessor after a conveyance of an ownership interest that constitutes an assessable transfer of interest.	Requires a service	12-37-3150(A)(8)	State	Statute	
SCDOR shall examine the substance rather than merely the form of the transfer in determining whether an assessable transfer of interest has occurred.	Requires a service	12-37-3160(A)	State	Statute	
SCDOR must prescribe the certificate that is contained with the property tax notice which certifies the details of the ownership of property.	Requires a service	12-37-3160(B)	State	Statute	
SCDOR 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.	Distribute funding to another entity	12-37-450(A)	State	Statute	
SCDOR must design a form in which a transferor assumes personal liability for his share of the taxes when property is transferred.	Requires a service	12-37-735 (B)	State	Statute	
SCDOR determines assessment of merchants' property and other business personal property and must supply these assessments to the counties.	Requires a service	12-37-970	State	Statute	
SCDOR must establish the content, cost and dates of continuing education courses that county auditors must complete.	Requires a service	12-39-15(A)	State	Statute	
SCDOR 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.	Requires a service	12-39-150	State	Statute	
SCDOR must provide statements of the rates and sums to be levied for the current year to be used by county auditors. SCDOR shall prescribe the manner and form by which county auditors must list the property for taxation. SCDOR or the county auditor must place a minimum assessment of at least twenty dollars on all personal property that generates a tax bill.	Requires a service	12-39-180	State	Statute	

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
When notified by the county auditor of property which is required by law to be assessed has been omitted, SCDOR shall appraise and assess the omitted personal property.	Requires a service	12-39-350	State	Statute	
The South Carolina Department of Revenue, Department Organization, SCDOR 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.	Requires a service	12-4-10	State	Statute	
SCDOR shall hold meetings, as considered necessary.	Not related to agency deliverable	12-4-310(1)	State	Statute	
SCDOR shall make gross receipts or net taxable sales figures reported to SCDOR available to municipalities or counties levying a tax based on gross receipts or net taxable sales.	Requires a service	12-4-310(10)	State	Statute	
SCDOR shall provide data and assistance to municipalities and counties in which Article 8, Chapter 1, Title 6, the Fairness in Lodging Act, is implemented.	Requires a service	12-4-310(11)	State	Statute	
SCDOR 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.	Requires a service	12-4-310(2)	State	Statute	
SCDOR 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.	Requires a service	12-4-310(3)	State	Statute	
SCDOR 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.	Report our agency must/may provide	12-4-310(4)	State	Statute	
SCDOR shall make available to the authorities of a political subdivision information reported to SCDOR pursuant to the requirements of Chapter 36 of this title of businesses licensed under Section 12-36-510 in the requesting political subdivision.	Requires a service	12-4-310(5)	State	Statute	
SCDOR shall hire all necessary personnel, including officers, agents, deputies, experts, and assistants, and assign to them duties and powers as the department prescribes.	Not related to agency deliverable	12-4-310(6)	State	Statute	
SCDOR 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	Not related to agency deliverable	12-4-310(7)	State	Statute	
SCDOR shall pay travel expenses, purchase, or lease all necessary facilities, equipment, books, periodicals, and supplies for the performance of its duties	Not related to agency deliverable	12-4-310(8)	State	Statute	
SCDOR shall exercise and perform other powers and duties as granted to it or imposed upon it by law	Not related to agency deliverable	12-4-310(9)	State	Statute	
SCDOR must apply an equalization factor to real and personal property owned by or leased to transportation companies for hire as mandated by federal legislation.	Requires a service	12-43-220 (g)	State	Statute	

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SCDOR must approve forms for discounted values which must be applied for subdivided lots with the local assessor.	Requires a service	12-43-224(3)	State	Statute	
SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State. SCDOR must approve forms to be used for application of special valuation with the assessor for homeowners associations.	Requires a service	12-43-230 (d)(3)	State	Statute	
SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State. SCDOR 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.	Requires a service	12-43-230(a)	State	Statute	
SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State. SCDOR shall make sales ratio studies in all counties of the State.	Requires a service	12-43-250	State	Statute	
SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State. SCDOR shall prescribe a standard reassessment form designed to contain information required in Section 12-60-2510(A)(1).	Requires a service	12-43-300	State	Statute	
SCDOR shall verify, when requested by the Retirement Systems of the Public Employee Benefit Authority, information on individual income tax returns to assist the retirement systems in ascertaining if an individual receiving disability benefits has gainful employment for which he is receiving compensation.	Requires a service	12-4-360	State	Statute	
SCDOR can retain and expend the first one hundred fifty thousand dollars from bankruptcy operations to defray administrative cost	Not related to agency deliverable	12-4-375	State	Statute	
SCDOR 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.	Distribute funding to another entity	12-4-377	State	Statute	
SCDOR shall report to the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee, within thirty days of final settlement, the details of all tax liabilities reduced by order of the director.	Report our agency must/may provide	12-4-380	State	Statute	
SCDOR shall notify the appropriate licensing division of the Department of Labor, Licensing and Regulation when a change in policy is proposed concerning a particular industry group.	Requires a service	12-4-385	State	Statute	
SCDOR shall use available personnel to conduct audits involving all taxes to help promote voluntary compliance and collect revenues for the general fund.	Requires a service	12-4-387	State	Statute	
SCDOR may charge participants in taxpayer education workshops a fee to cover direct costs.	Funding agency deliverable(s)	12-4-388	State	Statute	
SCDOR can collect fees to recover the cost of the production, purchase, handling and mailing of documents, publications, records and data sets.	Funding agency deliverable(s)	12-4-390 (A)	State	Statute	

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SCDOR is required to pay for annual costs to maintain a legislatively mandated requirement (license or professional designation) for employment by SCDOR.	Not related to agency deliverable	12-4-390 (C)	State	Statute	
SCDOR's administration responsibilities In certain special instances, SCDOR must determine the value of property subject to the fee.	Requires a service	12-44-50(A)(1)(c)(i)	State	Statute	
SCDOR's administration responsibilities, SCDOR must develop forms and procedures for processing fee-in-lieu extension requests.	Requires a service	12-44-90(H)	State	Statute	
In order to administer effectively the equitable assessment of property for taxation, SCDOR 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.	Requires a service	12-4-510(2)	State	Statute	
SCDOR's requirement to provide continuing education to County Treasurers and SCDOR partnership responsibilities with Counties to collect. SCDOR must establish the content, cost and dates of annual continuing education courses that county treasurers must complete.	Requires a service	12-45-15(A)	State	Statute	
SCDOR's requirement to provide continuing education to County Treasurers and SCDOR partnership responsibilities with Counties to collect. SCDOR must establish the content, cost and dates of annual continuing education courses that county tax collectors must complete.	Requires a service	12-45-17	State	Statute	
SCDOR shall call meetings of all county assessors, to provide instruction as to the law governing the assessment and taxation of all classes of property. SCDOR shall formulate and prescribe rules to govern assessors and county boards of tax appeals in the discharge of their duties.	Requires a service	12-4-520(1)	State	Statute	
SCDOR shall confer with, advise, and direct assessors and county boards of tax appeals as to their duties.	Requires a service	12-4-520(2)	State	Statute	
SCDOR shall require county auditors to place upon the assessment rolls omitted property that may have escaped taxation in the current or previous years.	Requires a service	12-4-520(5)	State	Statute	
SCDOR 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 by 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. SCDOR has sole responsibility for the appraisal, assessment, and equalization of the taxable values of the personal property of merchants.	Requires a service	12-4-540(A)	State	Statute	
SCDOR shall assess all real and personal property, leased or used, to the owner, except as otherwise provided.	Requires a service	12-4-540(D)	State	Statute	
SCDOR 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 SCDOR.	Requires a service	12-4-550(1)	State	Statute	

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SCDOR 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 SCDOR to ascertain the value and relative tax burden borne by all kinds of property.	Requires a service	12-4-550(2)	State	Statute	
SCDOR 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.	Requires a service	12-4-560	State	Statute	
SCDOR must direct and supervise the manner in which the county treasurer should collect taxes as prescribed by law.	Requires a service	12-45-70(A)	State	Statute	
SCDOR charges a fee to governmental entities for collecting outstanding liabilities on their behalf.	Funding agency deliverable(s)	12-4-580	State	Statute	
SCDOR 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) in accordance with the Constitution and general laws. This determination must be made on an annual basis and the appropriate county official advised by SCDOR by June first of each year.	Requires a service	12-4-710	State	Statute	
SCDOR shall certify a property tax exemption on real and personal property to the auditor's office in the county for those approved.	Requires a service	12-4-730	State	Statute	
SCDOR shall remit to the clerk of court of the county the amount of prior liens against the property seized and sold.	Requires a service	12-53-50	State	Statute	
SCDOR shall notify all clerks of court and registers of deeds upon the implementation of a statewide lien system.	Requires a service	12-54-122(G)	State	Statute	
SCDOR must determine amount of interest on refunds.	Requires a service	12-54-25(C)(1)	State	Statute	
SCDOR 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.	Requires a service	12-54-250(F)(2)	State	Statute	
SCDOR shall prescribe a form for financial institutions to submit information on debtors for purposes of collecting outstanding debts.	Requires a service	12-54-265(A)	State	Statute	
SCDOR shall notify a taxpayer that a collection assistance fee may be imposed in order to impose a collection assistance fee on a tax debt.	Requires a service	12-55-40	State	Statute	
The collection assistance fee must be credited to a special account within SCDOR to be used to fund the South Carolina Business One Stop (SCBOS) program within SCDOR. Any excess proceeds above the amount required to fund SCBOS must be credited to SCDOR for use in budgeted operations.	Funding agency deliverable(s)	12-55-70	State	Statute	
SCDOR shall determine if debtor is due a refund and shall set off the delinquent debt against the refund.	Requires a service	12-56-60 (B)	State	Statute	
SCDOR must transmit proceeds and accounting of setoffs to claimant agencies.	Distribute funding to another entity	12-56-80(A)	State	Statute	
Provides guidelines where, under certain circumstances, SCDOR shall release any levy issued.	Requires a service	12-58-120	State	Statute	
SCDOR shall provide an administrative appeal procedure for releasing liens.	Requires a service	12-58-150	State	Statute	

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Requires action from SCDOR upon discovery of a lien that was filed in error.	Requires a service	12-58-160(A)	State	Statute	
When SCDOR 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 upon taxpayer request.	Requires a service	12-58-160(B)	State	Statute	
If SCDOR determines that no taxes were due, the recorded lien shall be expunged as if it were fully paid and satisfied.	Requires a service	12-58-165	State	Statute	
SCDOR shall establish the position of the taxpayer advocate. The taxpayer advocate is responsible for facilitating resolution of taxpayer's complaints and problems.	Requires a service	12-58-30	State	Statute	
SCDOR shall develop and implement a taxpayer education and information program.	Requires a service	12-58-40	State	Statute	
SCDOR shall annually publish a report of recommendations for improving taxpayer compliance and uniform administration.	Report our agency must/may provide	12-58-50 (B)	State	Statute	
SCDOR must develop and implement a program to evaluate employee's performance with respect to contact with taxpayers. The program must be coordinated with the Taxpayers' Rights Advocate.	Requires a service	12-58-80	State	Statute	
SCDOR must collect and remit individual income tax to the General Fund.	Distribute funding to another entity	12-6.			
SCDOR and the person shall stipulate the facts and issues after a protest is filed to attempt to settle a case.	Requires a service	12-60-1310 (C)	State	Statute	
A Department Determination by SCDOR must be in writing.	Requires a service	12-60-1310 (D)(2)	State	Statute	
SCDOR shall make a Department Determination using information provided in accordance with Section 12-60-30(15)(C)(iii).	Requires a service	12-60-1310 (D)(I)	State	Statute	
Regarding a request for contested case hearing after determination by SCDOR, If a person fails to file a protest with the department within ninety days of the date of the denial or proposed suspension, cancellation, or revocation, the person is in default, and the department shall deny, suspend, cancel, or revoke the license or permit appropriate.	Requires a service	12-60-1330 (A)(3)	State	Statute	
SCDOR shall issue an amended Department Determination in the same manner as the original if the original is remanded to SCDOR by the Administrative Law Court.	Requires a service	12-60-1330(B)	State	Statute	
If SCDOR determines that public health, safety or welfare requires emergency action it shall seek an emergency revocation order from the Administrative Law Court.	Requires a service	12-60-1340	State	Statute	
SCDOR shall prescribe rules and procedures it considers appropriate to administer property tax protests.	Requires a service	12-60-1720	State	Statute	
SCDOR shall provide protest forms to county assessors for property assessments. The use of these forms is not mandatory.	Requires a service	12-60-1730	State	Statute	
Upon remand of a case from the Administrative Law Court, SCDOR has thirty days, or a longer period if ordered by the judge, to consider the new facts. SCDOR shall issue its amended Department Determination in the same manner as the original.	Requires a service	12-60-2130	State	Statute	

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SCDOR 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.	Requires a service	12-60-2140(A)	State	Statute	
SCDOR shall notify the counties affected by any claim for refund of property tax.	Requires a service	12-60-2150 (B)	State	Statute	
The appropriate division of SCDOR shall determine what refund is due and give the property taxpayer written notice of its determination.	Requires a service	12-60-2150 (D)	State	Statute	
SCDOR shall consider any claim, determine the correct property tax assessment and issue any necessary orders. All appeals before SCDOR must be conducted as provided in Section 12-60-450 (C) through (E).	Requires a service	12-60-2150 (F)	State	Statute	
Upon remand, SCDOR has thirty days, or a longer period ordered by a judge, to consider new facts and amend its Department Determination. SCDOR shall issue its amended Department Determination in the same manner as the original.	Requires a service	12-60-2150 (H)	State	Statute	
SCDOR shall assess all state taxes, interest, additions to taxes, and penalties. Also, SCDOR shall furnish a copy of an assessment to the taxpayer upon request.	Requires a service	12-60-410	State	Statute	
In a division decision or a proposed assessment SCDOR 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.	Requires a service	12-60-420(A)	State	Statute	
SCDOR shall make available forms which taxpayers may use to protest a division decision or a proposed assessment.	Requires a service	12-60-420(B)	State	Statute	
SCDOR shall issue an order to the State Treasurer to issue a refund if it's determined a refund is due.	Requires a service	12-60-500	State	Statute	
SCDOR shall issue an amended Department Determination in the same manner as the original if the original is remanded to SCDOR by the Administrative Law Court.	Requires a service	12-60-510 (B)	State	Statute	
SCDOR must issue an assessment for taxes if a taxpayer fails to file a protest with SCDOR within ninety days.	Requires a service	12-60-510(A)(2)	State	Statute	
SCDOR must approve forms by which certifications must be filed by members of the State Guard and other officers eligible for a tax deduction.	Requires a service	12-6-1140(10)(d)	State	Statute	
South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures. , SCDOR shall administer and enforce the taxes imposed by Chapter 6. SCDOR shall make and publish rules and regulations necessary to enforce this chapter.	Requires a service	12-6-20	State	Statute	
SCDOR shall issue a sales tax exemption certificate once an application for motion picture incentives is approved by the Secretary of Commerce.	Requires a service	12-62-40(C)(3)	State	Statute	
Regarding SCDOR's responsibility for issuance of a sales tax exemption once a motion picture incentive is approved, SCDOR must remit withholding revenue to Parks, Recreation and Tourism upon request.	Distribute funding to another entity	12-62-50	State	Statute	

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
Regarding SCDOR's responsibility for issuance of a sales tax exemption once a motion picture incentive is approved, the amount of twenty-six percent of the general fund portion of admissions tax must be provided for exclusive use of the South Carolina Film Commission.	Distribute funding to another entity	12-62-60(A)(1)	State	Statute	
SCDOR shall rank and designate the state's counties for purposes of the jobs tax credit.	Requires a service	12-6-3360 (B)	State	Statute	
Related to the Job Tax Credit, SCDOR shall determine if qualifying net increases or decreases have occurred related to jobs.	Requires a service	12-6-3360 (I)	State	Statute	
SCDOR shall prescribe certification procedures to ensure taxpayers can claim credits in future years even if a particular county's classification is changed.	Requires a service	12-6-3360 (J)	State	Statute	
SCDOR shall report by May first to Senate Finance, Ways and Means and the Governor complying with disclosure requirements the net number of new full-time jobs created in this state by a professional sports team, the average compensation and the aggregated residency status.	Report our agency must/may provide	12-6-3360 (O)	State	Statute	
SCDOR 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.	Requires a service	12-6-3367 (D)	State	Statute	
SCDOR must prescribe the manner in which a taxpayer shall claim a credit for increasing its port cargo volume.	Requires a service	12-6-3375(B)(2)	State	Statute	
South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures. SCDOR must prescribe a form in order to claim the tax credit for costs associated with a premarital preparation course.	Requires a service	12-6-3381	State	Statute	
South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures. , SCDOR shall determine the proof necessary to meet the requirements of the Clean Energy Tax Incentive Credit. SCDOR must certify the qualifying expenditures for the credit. SCDOR must consult with the Department of Commerce, the State Energy Office or any other agency on standards for certification	Requires a service	12-6-3588	State	Statute	
SCDOR shall consult with the State Energy Office or any other appropriate state and federal officials on standards for certification. SCDOR must notify the taxpayer that it qualifies for the biomass resource credit.	Requires a service	12-6-3620(E)	State	Statute	
The fire sprinkler system credit is claimed on a form developed by SCDOR.	Requires a service	12-6-3622(B)	State	Statute	
If the preventative maintenance refundable income tax credit claimed in a tax year is less than the amounts transferred to SCDOR, then the excess shall revert back from SCDOR to the Department of Transportation.	Distribute funding to another entity	12-6-3780 (B)(2)	State	Statute	
SCDOR must prescribe the manner in which to claim the preventative maintenance credit.	Requires a service	12-6-3780(A)(1)	State	Statute	

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<p>The department shall conduct a comprehensive study of the Exceptional Needs Tax Credit program. The study must examine the following:</p> <p>(a) the allocation of scholarship funds and tax credits among students, including the effect of funding limitations on the addition of new participants; the demographic and socio-economic data of the participants and their families, including the distribution of scholarship funds by income ranges, to be determined by the department, of scholarship recipients, and their legal guardians, as applicable; and the geographical distribution of the participants. In reporting the information required by this sub item, the department shall protect and may not display any personally identifiable information of scholarship recipients, their families or legal guardians, or taxpayers;</p> <p>(b) the distribution of scholarship funds among all eligible schools; and</p> <p>(c) any other aspect of the program that the department determines would be relevant and useful in making future policy decisions in regard to the program and its continued existence or expansion.</p> <p>(2) The department shall submit a report of its study to the General Assembly no later than January fifteenth of each year.</p>	Report our agency must/may provide	12-6-3790	State	Statute	
<p>SCDOR shall establish an application process to determine the amount of credit available to be claimed related to the Exceptional Needs Program. SCDOR shall prescribe the form and manner of proof required to obtain the credit related to the Exceptional Needs Program. The department also shall develop a method of informing taxpayers if the credit limit is met any time during the tax year.</p>	Requires a service	12-6-3790 (D)(2)	State	Statute	
<p>The Department shall report by March 31st of each year the number of taxpayers claiming the clinical rotations credit, the total amount of credits allowed and the number of hours that the recipient taxpayers served as preceptors to Senate Finance, Ways and Means and the Governor. The report must distinguish between physicians, advanced practice registered nurses and physicians assistants.</p>	Report our agency must/may provide	12-6-3800(F)	State	Statute	
<p>SCDOR must prescribe forms for estimated taxes.</p>	Requires a service	12-6-3910 (A)	State	Statute	
<p>SCDOR 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.</p>	Requires a service	12-6-5060(B)	State	Statute	
<p>SCDOR shall determine and report at least annually to the appropriate agency administering the fund the amount of voluntary contributions. SCDOR shall transfer the appropriate amount to each fund at the earliest possible time. The incremental cost of collection must be retained by SCDOR.</p>	Distribute funding to another entity	12-6-5060(C)	State	Statute	

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Annually by December fifteen, SCDOR shall adjust the income tax brackets in the same manner as the Internal Revenue Code 1(f), but limited to one-half the adjustment of IRC Section 1(f) and limit the adjustment to four percent a year and round off to the nearest ten dollars. Inflation adjustments must be made cumulatively to the income tax brackets.	Requires a service	12-6-520	State	Statute	
SCDOR must collect and remit corporate income tax to the General Fund.	Distribute funding to another entity	12-6-530	State	Statute	
SCDOR shall examine the substance and donative intent, rather than merely the form, of contributions qualifying as a qualified conservation contribution.	Requires a service	12-6-5590(E)	State	Statute	
SCDOR must collect and remit revenue from withholding tax to the General Fund.	Distribute funding to another entity	12-8.	State	Statute	
SCDOR is required to develop quarterly withholding returns.	Requires a service	12-8-1530 (A)	State	Statute	
Employers withhold based on tables and rules promulgated by SCDOR.	Requires a service	12-8-520 (A)	State	Statute	
SCDOR 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.	Requires a service	12-8-590 (A)	State	Statute	
SCDOR is governed by an Agency Director who is appointed by the Governor. There are no service limits for an Agency Director. The Agency Director may be removed by the Governor as provided in 1-3-240(B).	Not related to agency deliverable	1-30-95.	State	Statute	
The Director of SCDOR shall serve as a member of the Coordinating Council for Economic Development.	Board, commission, or committee on which someone from our agency must/may serve	13-1-1710	State	Statute	
SCDOR 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.	Requires a service	16-11-340	State	Statute	
SCDOR Director shall provide for the enforcement of 16-17-500 and 16-17-502 dealing with unlawful use of cigarettes and alternative nicotine products and shall conduct random, unannounced inspections of locations to determine compliance. SCDOR shall designate an enforcement officer to conduct annual inspections.	Requires a service	16-17-503(A)	State	Statute	
Provisions (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, VIII.E. Other State Agencies and Entities shall be disbursed on a quarterly basis by the SCDOR 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 SCDOR is also directed to provide the first quarter appropriation of the funding appropriated in Part IA, Section 1, VIII.G. Charter School District to the Department of Education at the start of the fiscal year from available revenue.	Distribute funding to another entity	1A.7	State	FY 2019-20 Proviso	
SCDOR must provide a form and collect 911 fees and deposit with State Treasurer.	Distribute funding to another entity	23-47-50(F)	State	Statute	

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
Law Enforcement and Public Safety Cigarettes seized by law enforcement or the State Fire Marshal under the Ignition Propensity Standards must be turned over to SCDOR and forfeited to the State.	Requires a service	23-51-60 (G)	State	Statute	
SCDOR in the regular course of business may inspect cigarette packages for ignition propensity marking. If cigarettes are not marked as required SCDOR shall notify the State Fire Marshal.	Requires a service	23-51-70 (B)	State	Statute	
SCDOR shall collect all revenues derived from the special tribal bingo tax.	Distribute funding to another entity	27-16-110 (C)(3)	State	Statute	
SCDOR has the authority to administer, and regulate all bingo games sponsored by the tribe. SCDOR has the authority to suspend or revoke the Tribe's bingo license. SCDOR shall notify the Tribe of violations and provide the Tribe with an opportunity to correct the violations before its license may be revoked.	Requires a service	27-16-110 (E)	State	Statute	
SCDOR must regulate Catawba Indian Bingo games and issue Special Catawba Bingo license.	Requires a service	27-16-110(B)(2)	State	Statute	
If the Tribe chooses to assess a tribal real property tax, SCDOR shall provide necessary assistance.	Requires a service	27-16-130(D)(4)	State	Statute	
A political subdivision may certify the deficiency of payment of property taxes 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 taxing authority.	Requires a service	27-16-130(F)(1)	State	Statute	
SCDOR must administer and collect the tribal sales tax and must separately account for the tribal sales tax.	Distribute funding to another entity	27-16-130(H)(3)	State	Statute	
SCDOR may establish and collect a reasonable fee not to exceed the actual cost of the search, retrieval of records resulting from a Freedom of Information request.	Not related to agency deliverable	30-4-30(B)	State	Statute	
SCDOR must develop the form and format to report the average daily percentage of winnings to losses by gambling vessels. SCDOR must perform an annual audit to verify the accuracy of the reports.	Requires a service	3-11-400(C)(3)(b)(i)	State	Statute	
SCDOR 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.	Requires a service	3-11-400(C)(3)(b)(iii)	State	Statute	
SCDOR shall prescribe forms necessary to issue mobile home decals.	Requires a service	31-17-340	State	Statute	
SCDOR shall prescribe forms necessary for moving permits on mobile homes and how it should be displayed.	Requires a service	31-17-370	State	Statute	
SCDOR can retain a non-sufficient fund fee for a check, draft, or other written order that is not paid by the bank because the maker or drawer did not have sufficient funds on deposit.	Not related to agency deliverable	34-11-70(a)	State	Statute	
SCDOR shall report but not adjudicate all cases of suspected false statements to the Insurance Fraud Division of the Office of Attorney General.	Requires a service	38-55-570(C)	State	Statute	

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
Professions and Occupations Assessors and other staff responsible for the assessment of property must receive seven hours of instructions each year. This instruction must be received from SCDOR or other providers or courses approved by the Department of Labor, Licensing and Regulation.	Requires a service	40-60-35 (A)(2)	State	Statute	
SCDOR must administer and collect the Capital Project Sales Tax in the same manner that other sales and use taxes are collected.	Requires a service	4-10-350(A)	State	Statute	
SCDOR shall deposit with the State Treasurer all collections to be credited to a separate account.	Distribute funding to another entity	4-10-360	State	Statute	
SCDOR shall furnish data to the State Treasurer and to county treasurers receiving revenues for the purpose of calculating distributions and estimating revenues (Capital Project Sales Tax).	Requires a service	4-10-370	State	Statute	
SCDOR shall remit collections from the Education Capital Improvement tax to the State Treasurer.	Distribute funding to another entity	4-10-440	State	Statute	
SCDOR 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)	Requires a service	4-10-450	State	Statute	
Counties, SCDOR must administer and collect local sales tax in the same manner that other sales taxes are collected.	Requires a service	4-10-580(A)	State	Statute	
Counties, SCDOR must administer and collect the 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.	Requires a service	4-10-770	State	Statute	
Counties, SCDOR 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)	Requires a service	4-10-90(A)	State	Statute	
All revenues collected must be remitted to the State Treasurer to be credited to a Local Sales and Use Tax Fund.	Distribute funding to another entity	4-10-90(B)	State	Statute	
SCDOR 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 revenues. 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)	Requires a service	4-10-90(C)	State	Statute	
SCDOR shall accept for filing a certified copy of an ordinance or referendum results reducing or repealing the Local Option Tourism Development fee.	Requires a service	4-10-930	State	Statute	
SCDOR can retain a fee for administering the Tourism Development fee.	Funding agency deliverable(s)	4-10-940	State	Statute	
Counties, SCDOR must administer and collect the Tourism Development Fee in the same manner as the Sales and Use Tax.	Requires a service	4-10-940 (B)	State	Statute	
SCDOR shall deposit collected fees with the State Treasurer	Distribute funding to another entity	4-10-940 (E)	State	Statute	

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SCDOR shall furnish data to the State Treasurer and to the municipal treasurers receiving revenues for the purpose of calculating distributions and estimating revenues.	Requires a service	4-10-960	State	Statute	
SCDOR shall develop applicable forms and procedures for handling and processing extension requests.	Requires a service	4-12-30 (O)(8)	State	Statute	
SCDOR shall designate by December thirty first of each year the counties qualifying for the reduced fee-in-lieu threshold requirement.	Requires a service	4-12-30(B)(3)	State	Statute	
SCDOR must determine the value of property subject to the fee-in-lieu of taxes in certain special instances.	Requires a service	4-12-30(D)(2)(a)(i)	State	Statute	
SCDOR shall develop applicable forms and procedures for handling and processing fee-in-lieu extension requests.	Requires a service	4-29-67 (S)(7)	State	Statute	
SCDOR 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.	Requires a service	4-29-67(D)(2)(a)(iii)	State	Statute	
SCDOR shall provide the Department of Social Services 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.	Requires a service	43-5-120(a)	State	Statute	
The applicant or recipient whose income tax records have been requested from SCDOR shall be notified by mail that such request has been made at the time of the request.	Requires a service	43-5-120(c)	State	Statute	
SCDOR shall furnish data to the State Treasurer and to the counties receiving revenues for the purpose of calculating distributions and estimating revenues.	Requires a service	4-37-30 (A)(16)	State	Statute	
The Local Option Transportation tax levied pursuant to this section must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Requires a service	4-37-30 (A)(8)	State	Statute	
SCDOR shall collect and enforce payment of surcharges and fees which constitute the Dry cleaning Facility Restoration Trust Fund	Requires a service	44-56-405	State	Statute	
SCDOR must collect and administer Drycleaning Facility Restoration Trust Fund and remit collections to the South Carolina Department of Health and Environmental Control.	Requires a service	44-56-420(A)	State	Statute	
SCDOR shall issue an updated dry cleaning facility exemption certificate to a new owner or operator upon request.	Requires a service	44-56-425	State	Statute	
SCDOR can retain environmental surcharge to defray cost of administration.	Funding agency deliverable(s)	44-56-430(3)	State	Statute	
owners of dry cleaning and wholesale supply facilities of the registration requirements by certified mail, return receipt requested. SCDOR shall provide to DHEC a copy of each	Requires a service	44-56-435 (A)	State	Statute	

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SCDOR must administer, collect, and enforce the surcharge and fees for drycleaning facilities to include an environmental surcharge in the same manner as sales and use taxes, except no timely payment discount, or exemptions or exclusions are allowed.	Requires a service	44-56-435 (B)	State	Statute	
SCDOR shall retain funds for the costs incurred to collect and enforce the fund. The proceeds of the registration fee and surcharges, after deducting the costs incurred by SCDOR must be remitted to the State Treasurer and credited to the Fund.	Distribute funding to another entity	44-56-435 (C)	State	Statute	
SCDOR 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. SCDOR shall publicize the report and distribute it as widely as practical on October thirtieth of each year to interested parties.	Requires a service	44-56-435 (F)	State	Statute	
SCDOR must notify the owner or operator of the dry cleaning facility of a registration by the property owner.	Requires a service	44-56-440 (A)(2)(a)	State	Statute	
SCDOR must issue a drycleaner's certificate of registration.	Requires a service	44-56-440 (C)	State	Statute	
SCDOR can retain annual registration and fees for dry-cleaning facilities to defray cost of administration	Funding agency deliverable(s)	44-56-470(D)	State	Statute	
SCDOR shall review the application for eligibility and request any information within ninety days. SCDOR shall notify the applicant within one hundred eighty days the eligibility status.	Requires a service	44-56-470(E)	State	Statute	
SCDOR can retain the surcharge on drycleaning solvent and halogenated dry cleaning fluid to defray cost of administration	Funding agency deliverable(s)	44-56-480(E)	State	Statute	
SCDOR 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 SCDOR.	Requires a service	44-56-495(D)	State	Statute	
South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act Allocates proceeds of solid waste disposal fees.	Distribute funding to another entity	44-96-120(B)	State	Statute	
SCDOR shall administer, collect and enforce the motor oil fee in the same manner as sales and use taxes.	Requires a service	44-96-160(W)(1)	State	Statute	
SCDOR shall remit fees collected pursuant to this chapter to the Solid Waste Management Trust Fund.	Distribute funding to another entity	44-96-160(W)(2)	State	Statute	
SCDOR is required to adjust the rate of the fee to reflect a full year's collection to produce the amount of revenue required in the fund.	Distribute funding to another entity	44-96-160(X)	State	Statute	
SCDOR shall promulgate regulations necessary to implement the South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act.	Requires a service	44-96-160(Y)	State	Statute	

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SCDOR shall administer, collect and enforce waste tire disposal fee in the same manner as sales and use tax. SCDOR shall remit fees collected to the State Treasurer.	Requires a service	44-96-170(N)	State	Statute	
SCDOR must provide requirements for verification of refunds on fees for tires.	Requires a service	44-96-170(O)	State	Statute	
SCDOR shall administer, collect and enforce lead acid battery fee in the same manner as sales and use tax. SCDOR shall remit fees to the State Treasurer.	Requires a service	44-96-180(F)	State	Statute	
SCDOR shall administer, collect and enforce white good disposal fee in the same manner as sales and use tax. SCDOR shall remit fees to the State Treasurer.	Requires a service	44-96-200 (E)	State	Statute	
SCDOR shall assist the Department of Agriculture in the administration of the grant program by providing auditing services, accounting services, and review and oversight of all financial aspects of the grant program.	Requires a service	46-1-160 (B)(1)	State	Statute	
SCDOR shall utilize the provisions of the Setoff Debt Collections Act to collect money from a Farm Aid Grant recipient who provided inaccurate information or used funds for ineligible expenses.	Requires a service	46-1-160 (D)(1)	State	Statute	
SCDOR deposits proceeds of the assessment on primary forest products to the forest renewal fund.	Distribute funding to another entity	48-30-40	State	Statute	
SCDOR 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.	Requires a service	48-30-50	State	Statute	
SCDOR shall remit Forest Renewal Tax to the Forestry Commission.	Distribute funding to another entity	48-30-50	State	Statute	
SCDOR shall retain a portion of the Forest Renewal Tax for operation cost.	Funding agency deliverable(s)	48-30-50	State	Statute	
SCDOR shall enforce collection of the primary forest product assessment.	Requires a service	48-30-80	State	Statute	
SCDOR shall deposit with the State Treasurer payments on low level radioactive waste.	Distribute funding to another entity	48-46-40(D)(1)	State	Statute	
State Aeronautical Regulatory Act Collections from the Aircraft Tax from Section 12-37-2410 shall be deposited with the State Treasurer into the State Aviation Fund.	Distribute funding to another entity	55-5-280(A)(1)	State	Statute	
Revenue received from the Aircraft Tax as allowed in Section 12-37-2410 in excess of two and one-half million dollars shall be directed to the State Aviation Fund. Any revenue in excess of five million dollars must be credited in equal amounts to the general fund and State Aviation Fund.	Distribute funding to another entity	55-5-280(B)	State	Statute	
SCDOR shall deposit the heavy equipment rental fee to the local jurisdiction where the qualified heavy equipment was rented.	Distribute funding to another entity	56-31-60(B)(1)	State	Statute	
SCDOR is responsible for promulgating regulations for exemptions by nonprofits who are regional transportation authorities.	Requires a service	58-25-80	State	Statute	
SCDOR must 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. Assess the companies and collect in the manner provided by law for the collection of taxes and remit into the state treasury as other taxes.	Requires a service	58-3-100	State	Statute	

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SCDOR can retain a portion of the assessment amount of a utility company, railway company, household good carrier and hazardous waste for disposal carrier to defray operation cost.	Funding agency deliverable(s)	58-4-60 (B)	State	Statute	
SCDOR must assess each public utility, 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. SCDOR bills and collects this tax for the Public Services Commission and Office of Regulatory Staff.	Distribute funding to another entity	58-4-60(B)(2)	State	Statute	
SCDOR on or before the first day of July in each year must assess each natural gas utility regulated and collect in the manner provided by law. The assessments must be deposited in a special fund with the State Treasurer's Office.	Distribute funding to another entity	58-5-480	State	Statute	
SCDOR must collect a dual relay charge from Commercial Mobile Radio Service (CMRS) providers and remit revenue to the Office of Regulatory Staff.	Distribute funding to another entity	58-9-2535	State	Statute	
SCDOR shall require an annual report of all communications service providers.	Requires a service	58-9-2630(D)	State	Statute	
SCDOR 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. SCDOR 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. SCDOR shall adjust the Index in the year in which an appeal is resolved. The data gathered by SCDOR to determine the Index must be preserved as public records in the offices of SCDOR for four years. SCDOR 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. SCDOR must use only reported consideration on sales for which deeds have been placed on public record. SCDOR shall make appraisals where sales data is not available. The value of a fee-in-lieu of taxes shall be computed by SCDOR basing the computation on the net fee received and retained by the school district.	Requires a service	59-20-20(3)	State	Statute	
SCDOR must allocate proceeds of additional sales tax imposed by the Education Improvement Act to the State Treasurer.	Distribute funding to another entity	59-21-1010	State	Statute	
SCDOR shall initiate action to revoke any permit or license of an alcohol beverage retail location 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.	Requires a service	61-2-100 (B)	State	Statute	
SCDOR shall collect increased application and license fees for alcohol beverage retail locations for purposes of funding SLED operations and shall allocate these fees to SLED as soon as practicable.	Distribute funding to another entity	61-2-105	State	Statute	

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SCDOR 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.	Requires a service	61-2-136	State	Statute	
SCDOR must require all applications for biennial permits to sell alcohol for on premise consumption to include the requirement to maintain a liquor liability insurance policy.	Requires a service	61-2-145(B)	State		
SCDOR must prescribe the manner permittees should notify SCDOR of the status of the insurance policy.	Requires a service	61-2-145(C)	State	Statute	
SCDOR shall notify an applicant of a license or permit under Title 61 of the necessary requirements to comply if SCDOR determines that delinquent taxes, penalties, or interest are due.	Requires a service	61-2-160	State	Statute	
SCDOR must promulgate the application process for nonprofit organizations to obtain an alcohol beverage license or permit. SCDOR must deny any application that does not contain the information required.	Requires a service	61-2-185 (B)	State	Statute	
SCDOR is vested with the power to administer Title 61.	Requires a service	61-2-20	State	Statute	
SCDOR shall issue all licenses, permits and certificates provided for in this Title 61.	Requires a service	61-2-70	State	Statute	
SCDOR is empowered to regulate the operation of all retail locations authorized to sell beer, wine or alcoholic liquor. SCDOR is authorized to establish conditions or restrictions on issuing or renewing a license or permit.	Requires a service	61-2-80	State	Statute	
Breweries who have subsequent violations within a three year period must have their permit suspended by SCDOR for not less than thirty days. Revenue generated from violation fines must be transferred to State Law Enforcement Division (SLED).	Requires a service	61-4-1515 (G)	State	Statute	
SCDOR must maintain Brewery Insurance information.	Requires a service	61-4-1515(A)(9)	State	Statute	
SCDOR must terminate a brewery permit and license if the brewery operations cease.	Requires a service	61-4-1515(C)	State	Statute	
SCDOR must waive newspaper notice and sign posting requirements for brewpubs applying for a brewery permit.	Requires a service	61-4-1515(F)	State	Statute	
SCDOR shall prescribe the forms and ID tags for beer kegs provided to retail licensees.	Requires a service	61-4-1920 (B)	State	Statute	
SCDOR in its discretion must issue or reject the application for a certificate of registration.	Requires a service	61-4-310 (B)	State	Statute	
SCDOR must prescribe forms for a certificate of registration for producers and wholesalers of beer and wine.	Requires a service	61-4-310(A)	State	Statute	
SCDOR 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.	Requires a service	61-4-520(7)(a)	State	Statute	
SCDOR 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.	Requires a service	61-4-525 (C)	State	Statute	
SCDOR has the exclusive power to suspend and revoke all alcohol and alcoholic beverage licenses.	Requires a service	61-6-100	State	Statute	

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SCDOR shall not issue a license to any place of business not meeting the proximity requirements to a school, church or playground.	Requires a service	61-6-120	State	Statute	
SCDOR must prescribe the size and location of the sign prohibiting the possession of alcohol by a person under twenty-one.	Requires a service	61-6-1530(1)	State	Statute	
SCDOR must prescribe the size and location of the sign related to the restrictions of transporting of alcohol.	Requires a service	61-6-1530(2)	State	Statute	
SCDOR must prescribe the size and location of the sign related to the unlawful purchase of alcoholic liquors by one retail dealer from another dealer.	Requires a service	61-6-1530(3)	State	Statute	
SCDOR shall suspend the license of an establishment not meeting the Grade A level after thirty day notice.	Requires a service	61-6-1610(H)	State	Statute	
SCDOR must determine which newspapers meet the advertising requirements for alcohol and alcoholic beverage license.	Requires a service	61-6-180(A)	State	Statute	
SCDOR has exclusive authority in issuing, renewing, suspending or revoking alcohol and alcoholic beverage licenses.	Requires a service	61-6-1810(A)	State	Statute	
SCDOR shall determine which newspapers meet the advertising requirement for alcohol and alcoholic beverage license.	Requires a service	61-6-1820(4)	State	Statute	
SCDOR must not issue an alcohol and alcoholic beverage permanent license until interested parties have been given opportunity to be heard.	Requires a service	61-6-1820(8)	State	Statute	
SCDOR must determine a protestant's (alcohol and alcoholic beverage) intent to attend a contested case hearing. If the protestant intends to attend the hearing, SCDOR must not issue the license but must forward the file to the Administrative Law Court.	Requires a service	61-6-1825(B)	State	Statute	
SCDOR must continue the Alcohol and Alcoholic Beverages application process if the protestant is not attending the contested case hearing.	Requires a service	61-6-1825(C)	State	Statute	
SCDOR shall determine a Alcohol and Alcoholic Beverages protestant's intent to attend a contested case hearing before the Administrative Law Court.	Requires a service	61-6-185(B)	State	Statute	
SCDOR shall continue to process the Alcohol and Alcoholic Beverages application if protestant has no desire to attend contested case hearing.	Requires a service	61-6-185(C)	State	Statute	
SCDOR shall not issue any Alcohol and Alcoholic Beverages license until the applicant has paid the license tax.	Requires a service	61-6-190	State	Statute	
SCDOR shall not issue or renew a Alcohol and Alcoholic Beverages license until the applicant certifies that no alcoholic liquors were purchased from a person who does not hold a wholesaler's license.	Requires a service	61-6-195	State	Statute	
SCDOR shall require an Alcohol and Alcoholic Beverages applicant to complete the law enforcement notification. The law enforcement notification shall be prepared by SCDOR for inclusion in the application.	Requires a service	61-6-2000 (C)	State	Statute	
SCDOR shall charge a nonrefundable fee of thirty-five dollars for temporary Alcohol and Alcoholic Beverages permits.	Requires a service	61-6-2000(A)	State	Statute	

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SCDOR shall require the Alcohol and Alcoholic Beverages applicant to obtain a criminal background check within ninety days of an application for a temporary permit. SCDOR shall deny the application if the criminal background check is not submitted or obtained more than ninety days prior to the application.	Requires a service	61-6-2000(B)	State	Statute	
SCDOR shall collect a fee of twenty-five dollars for each Alcohol and Alcoholic Beverages temporary one hundred twenty day license.	Requires a service	61-6-2005	State	Statute	
SCDOR shall charge a nonrefundable filing fee of one hundred dollars for processing each Alcohol and Alcoholic Beverages temporary permit application and a daily permit fee of fifty dollars for each day a temporary permit is approved. SCDOR must also offer the option of an annual fifty-two week temporary permit for a nonrefundable fee of three thousand dollars per year. SCDOR in its sole discretion shall specify the terms and conditions of the permit.	Requires a service	61-6-2010	State	Statute	
SCDOR shall deposit Alcohol and Alcoholic Beverages fees collected with the State Treasurer.	Distribute funding to another entity	61-6-2010(A)	State	Statute	
SCDOR shall promulgate regulations to implement the regulation of alcoholic liquors.	Requires a service	61-6-2360	State	Statute	
SCDOR shall impose a penalty of twenty dollars per container of alcoholic liquors in possession of a person, corporation or organization in violation of any provision of the Act.	Requires a service	61-6-2610	State	Statute	
SCDOR must prescribe the forms for a certificate of registration for the shipment of alcoholic liquors by a producer to a point within this state.	Requires a service	61-6-2840	State	Statute	
SCDOR must develop forms for a certificate of registration for each brand of alcoholic liquors intended to be shipped to a point within this state.	Requires a service	61-6-2850	State	Statute	
SCDOR must provide appropriate forms for Alcohol and Alcoholic Beverages application for a certificate of registration as a producer representative.	Requires a service	61-6-2870	State	Statute	
SCDOR shall prescribe forms for an Alcohol and Alcoholic Beverages license to operate as a warehouse.	Requires a service	61-6-2890(A)	State	Statute	
SCDOR shall prescribe forms for a food manufacturer or producer representative to ship alcoholic liquors.	Requires a service	61-6-2900	State	Statute	
Alcohol and Alcoholic Beverages All monies received by SCDOR must be deposited with the State Treasurer.	Distribute funding to another entity	61-6-2970	State	Statute	
SCDOR shall develop forms for clerks of court to provide the names of persons convicted for any violation under Article 13. SCDOR shall forward to the Department of Public Safety a certified copy of the record upon receipt.	Requires a service	61-6-4250	State	Statute	
Alcoholic liquors seized by SCDOR must be sold at public auction.	Requires a service	61-6-4310	State	Statute	
SCDOR shall collect a fee of twenty-five dollars for each temporary Alcohol and Alcoholic Beverages license sought.	Distribute funding to another entity	61-6-505(D)	State	Statute	

**These responses were submitted for the FY 2020-2021 Accountability Report by the
DEPARTMENT OF REVENUE**

Description	Purpose	Law Number	Jurisdiction	Type	Notes
SCDOR must provide the form and conditions for the licensing of establishments using alcoholic beverages in the preparation of food. A person violating this provision must be fined five hundred dollars and other licenses held must be revoked.	Requires a service	61-6-700	State	Statute	
SCDOR must establish the form of the application for the special baking food manufacturer's license. SCDOR must revoke this license of any operator permitting the consumption of alcoholic liquor as a beverage.	Requires a service	61-6-720	State	Statute	
SCDOR must refund any portion of a Alcohol and Alcoholic Beverages license not used to a personal representative if the business is not continued after a licensee's death.	Requires a service	61-6-900	State	Statute	
SCDOR must refuse to issue any Alcohol and Alcoholic Beverages license to an applicant not a suitable person, business is not suitable or a sufficient number of licenses have already been issued.	Requires a service	61-6-910	State	Statute	
SCDOR must revoke the license of a Alcohol and Alcoholic Beverages wholesaler if there is a direct or indirect interest in a retail store by the wholesaler.	Requires a service	61-6-930	State	Statute	
SCDOR must revoke a retail license to sell alcoholic liquors if the licensee is indebted to a wholesaler except for current purchases not past due.	Requires a service	61-6-940	State	Statute	
SCDOR shall share data helpful to both the department and the implementing jurisdiction regarding the enforcement of accommodation tax laws (Fairness in Lodging Acts).	Requires a service	6-1-810	State	Statute	
SCDOR 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	Requires a service	6-1-825	State	Statute	
SCDOR shall provide assessed values and fair market values of properties collected in accordance with 59-20-20 to the Office of Research and Statistics of the Revenue and Fiscal Affairs Office.	Requires a service	6-1-85 (A)	State	Statute	
Specifies Accommodations tax distributions.	Distribute funding to another entity	6-4-20	State	Statute	
SCDOR must calculate the millage amount for the consolidation of Clarendon County School District 2 and 4 for Property Tax Years 2022 and 2023. SCDOR must remit revenue from the Aircraft Tax to the State Aviation Fund. The first one million two hundred fifty thousand dollars must be directed to the General Fund of the State. In Fiscal Year 2021-2022, if the revenues from the tax levied exceeds one million two hundred fifty thousand dollars, the revenues in excess of one million two hundred fifty thousand dollars must be directed to the State Aviation Fund.	Requires a service	Act No. 106 of 2021	State	Statute	
By September first of each year, the South Carolina Department of Revenue shall provide an annual report to the committee that details the prior fiscal year's revenue collections, from whatever source derived, designated for the repair, maintenance, or improvements to the South Carolina transportation system.	Report our agency must/may provide	Act No. 46 of 2021, 58-27-260 (B)(2)(c)	State	Statute	The first submission of this report by SCDOR will be in FY22.

**These responses were submitted for the FY 2020-2021 Accountability Report by the
DEPARTMENT OF REVENUE**

Description	Purpose	Law Number	Jurisdiction	Type	Notes
SCDOR must pay for the investigative reviews of employees and contractors having access to federal tax information and establish written policies concerning the implementation and use of these investigative reviews.	Requires a service	Act No. 59 of 2021, 12-2-140	State	Statute	
SCDOR must administer a manufacturer's satellite certificate to establish satellite locations for tasting and sale of wine produced or imported.	Requires a service	Act No. 60 of 2021, 61-3-748	State	Statute	
The department shall terminate and a micro-distillery or manufacturer shall surrender each permit and license issued to the micro-distillery or manufacturer when they cease to operate.	Requires a service	Act No. 60 of 2021, 61-6-1155(B)	State	Statute	
SCDOR must promulgate revised regulations regarding the volume of alcohol allowed for certain licensed locations as provided in Act 60 of 2021.	Requires a service	Act No. 60 of 2021, Section 11	State	Statute	
Cabinet Agencies must report annually funds appropriated to SCDOR through a hidden earmark in the previous fiscal year.	Report our agency must/may provide	Executive Order No. 2016-16	State	Executive Order	
SCDOR must provide the following: 1. For each Other Fund revenue source, the enabling statute or proviso that authorizes its collection. 2. The agency program or activity that is supported by funds generated from the revenue source. 3. The statute or proviso that grants carry forward authority for funds generated from the revenue source. 4. An explanation of how the revenue source is generated to include the entity or person(s) assessed the fee, fine, or charge. 5. The actual amount collected in the previous fiscal year, the amounts estimated to be collected in the current fiscal year, and the amount estimated to be collected in the upcoming fiscal year. 6. The actual expenditures paid from funds generated by the revenue source for the previous fiscal year. 7. The revenue source's cash balance at the end of the previous fiscal year. 8. An explanation of the need to carry a cash balance in excess of the actual expenditures for the previous fiscal year.	Report our agency must/may provide	EXECUTIVE ORDER No. 2016-22	State	Executive Order	
Cabinet Agencies must develop a three-year strategic plan for information technology.	Report our agency must/may provide	EXECUTIVE ORDER No. 2016-7	State	Executive Order	
Cabinet Agencies must develop a three-year strategic plan for information technology.	Report our agency must/may provide	EXECUTIVE ORDER No. 2016-8	State	Executive Order	
SCDOR must prescribe forms for the reporting of the number of cases of alcoholic liquors sold during the preceding month.	Requires a service	Regulation - 117-1200.3	State	Regulation	
SCDOR must prescribe forms for the reporting by wholesale beer and wine dealers of purchases or exchange of their products with other wholesale dealers.	Requires a service	Regulation - 117-1250.1	State	Regulation	
SCDOR must prescribe forms for reporting of sales of cigarettes.	Requires a service	Regulation - 117-1600.1	State	Regulation	
SCDOR shall develop and order forms for cigarette stamps.	Requires a service	Regulation - 117-1600.2 (a)	State	Regulation	
SCDOR shall develop forms for purchase of exempt stamps.	Requires a service	Regulation - 117-1600.2(d)	State	Regulation	

**These responses were submitted for the FY 2020-2021 Accountability Report by the
DEPARTMENT OF REVENUE**

Description	Purpose	Law Number	Jurisdiction	Type	Notes
SCDOR shall develop procedures related to tamper-evident features of stamps.	Requires a service	Regulation - 117-1600.2(d)(2)	State	Regulation	
SCDOR shall develop forms and processes for authorizing refunds.	Requires a service	Regulation - 117-1600.3(6)	State	Regulation	
SCDOR must develop and advise of storage requirements. SCDOR must approve staging areas.	Requires a service	Regulation - 117-1600.5(B)	State	Regulation	
SCDOR 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.	Requires a service	Regulation - 117-1720.2(A)	State	Regulation	
SCDOR 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 first.	Requires a service	Regulation - 117-1720.3	State	Regulation	
SCDOR directs what information must be contained in a building permit.	Requires a service	Regulation - 117-1740.1	State	Regulation	
SCDOR directs what information must be kept by counties in order to value property for property tax purposes.	Requires a service	Regulation - 117-1740.3	State	Regulation	
SCDOR must provide forms to all counties for the purpose of providing information for ratio studies. SCDOR must also approve the forms for submission of information in an electronic form.	Requires a service	Regulation - 117-1740.4	State	Regulation	
SCDOR is responsible for implementing the use value procedures for timberland and cropland.	Requires a service	Regulation - 117-1840.2 (C)	State	Regulation	
SCDOR 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 SCDOR.	Requires a service	Regulation - 117-850.1	State	Regulation	
SCDOR must publish standards for the specifications for using non paper methods.	Requires a service	Regulation - 117-850.2	State	Regulation	
SCDOR must determine voluntary contributions to check offs at least annually.	Requires a service	Regulation - 117-875	State	Regulation	
If a taxpayer converts machine sensible records, including copies of files to a standard record format, SCDOR is responsible for developing the format.	Requires a service	Regulation - 117.200.2 (I)(2)(c)	State	Regulation	
The tax levied pursuant to this section must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Requires a service	Section 1(F). Act No. 146 of 2001: Jasper School District Tax	State	Statute	
SCDOR 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.	Requires a service	Section 1(H). Act No. 146 of 2001: Jasper School District Tax	State	Statute	

**These responses were submitted for the FY 2020-2021 Accountability Report by the
DEPARTMENT OF REVENUE**

Description	Purpose	Law Number	Jurisdiction	Type	Notes
Millage levy for Clarendon School District for 2021 must be determined and calculated by department. Department must determine any millage needed to meet federal or state educational mandates.	Requires a service	Section 5. S. 975 of 2020: Clarendon County School Districts 1 and 3	State	Statute	
The sales and use tax levied pursuant to this act must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Requires a service	Section 6. Act No. 132 of 2003: Darlington School District Tax	State	Statute	
The tax levied pursuant to this act must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Requires a service	Section 6. Act No. 378 of 2004: Lexington School District Tax	State	Statute	
SCDOR 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 District 1 upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Requires a service	Section 7. Act No. 588 of 1994: Cherokee School District Tax	State	Statute	
SCDOR 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.	Requires a service	Section 8. Act No. 132 of 2003: Darlington School District Tax	State	Statute	
SCDOR, 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.	Requires a service	Section 8. Act No. 355 of 2004: Clarendon School District Tax	State	Statute	
SCDOR 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.	Requires a service	Section 8. Act No. 378 of 2004: Lexington School District Tax	State	Statute	
SCDOR, 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.	Requires a service	Section 9. Act No. 426 of 2006: Lee School District Tax	State	Statute	

These responses were submitted for the FY 2020-2021 Accountability Report by the
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Description	Purpose	Law Number	Jurisdiction	Type	Notes
Distribute funding to another entity		State	Statute	SCDOR shall deposit collected Transportation Tax with the State Treasurer.	
Funding agency deliverable(s)		State	Statute	SCDOR can retain a fee for administering the Transportation Tax.	

FY 2020-2021 Agency Accountability Report
Services Responses:

These responses were submitted for the FY 2020-2021 Accountability Report by the
DEPARTMENT OF REVENUE

Description of Service	Description of Direct Customer	Customer Name	Others Impacted By the Service	Agency unit providing the service	Description of agency unit	Primary negative impact if service not provided
The individual taxpayers of this State rely on the Department of Revenue to administer taxes and licensing fees. The primary taxes and fees include: individual income, fiduciary, property, sales and use taxes, as well as deed recording fees. The primary services provided in administering these taxes and fees include: producing formal Department rulings on various laws and policies; offering informal advice on various laws and policies; providing educational events and literature to taxpayers; offering various methods and options for taxpayers to use to comply with and pay taxes, and; registration.	South Carolina Taxpayer Demographics: Population: Census Estimates April 1, 2020: 5,118,425 Ethnicity: Census Estimates April 1, 2020: American Indian 0.5%, Asian 1.8%, Black/African American 27.0%, Hispanic/Latino 6.0%, Native Hawaiian 0.10%, Two or More Races 2.0%, White 68.6% Age: Census Estimates April 1, 2020: Under 5 years old 5.7%, Under 18 years old 21.6%, Age 18 – 64 54.5%, 65 years and older 18.2% Gender: Census Estimates April 1, 2020: Female 51.6%, Male 48.4%	Individual Taxpayers	Citizens of the State who receive services funded with State Tax dollars	All Divisions and Program Areas	SCDOR Divisions include: Taxpayer & Business Services; Policy; Government Services - Local Government, Property, Taxpayer Advocate; Field Operations - Audit, Alcohol Beverage Licensing, Enforcement and Protection; Litigation and Appeals Executive; Internal Audit; Office of General Counsel; Administrative Services; Security & Technology Services; and Communication & Strategic Solutions	Citizens of the State would receive reduced services or no services that would require funding from State Tax dollars
Business taxpayers rely on the Department of Revenue to administer business related taxes, licenses, and licensing fees. The primary business taxes and licenses include: alcohol beverage licensing (ABL), beer & wine, accommodations, tobacco, corporate income, motor fuel, property, sales and use, withholding, indigent hospital, and deed recording. The primary services provided in administering these taxes and fees include: producing formal Department rulings on various laws and policies; offering informal advice on various laws and policies; providing educational events and literature to taxpayers; offering various methods and options for taxpayers to use to comply with and pay taxes, and; registration.	Total Employer Establishments: Census Estimate, 2019: 111,926 Total Nonemployer Establishments: Census Estimate, 2018: 363,971 All other Businesses operating in South Carolina	Business Taxpayers	Citizens of the State who receive services funded with State Tax dollars	All Divisions and Program Areas	SCDOR Divisions include: Taxpayer & Business Services; Policy; Government Services - Local Government, Property, Taxpayer Advocate; Field Operations - Audit, Alcohol Beverage Licensing, Enforcement and Protection; Litigation and Appeals Executive; Internal Audit; Office of General Counsel; Administrative Services; Security & Technology Services; and Communication & Strategic Solutions	Citizens of the State would receive reduced services or no services that would require funding from State Tax dollars

These responses were submitted for the FY 2020-2021 Accountability Report by the

DEPARTMENT OF REVENUE

Description of Service	Description of Direct Customer	Customer Name	Others Impacted By the Service	Agency unit providing the service	Description of agency unit	Primary negative impact if service not provided
Professionals in the tax industry rely on the Department of Revenue to provide services related to the individual and business taxes, licenses, and fees administered by the Department. The primary services provided to tax professionals include: producing formal Department rulings on various laws and policies; offering informal advice on various laws and policies; providing educational events and literature, and; offering various methods and options for taxpayers to use to comply with and pay taxes.	Tax Professionals and Tax Software Developers	Tax Professionals	Citizens of the State who receive services funded with State Tax dollars	All Divisions and Program Areas	SCDOR Divisions include: Taxpayer & Business Services; Policy; Government Services - Local Government, Property, Taxpayer Advocate; Field Operations - Audit, Alcohol Beverage Licensing, Enforcement and Protection; Litigation and Appeals Executive; Internal Audit; Office of General Counsel; Administrative Services; Security & Technology Services; and Communication & Strategic Solutions	Citizens of the State would receive reduced services or no services that would require funding from State Tax dollars
Local Governments of this state rely on the Department of Revenue to impose various local taxes, primarily including: property, local option sales, accommodations, and admissions taxes. The primary services provided include: producing formal Department rulings on various laws and policies; offering informal advice on various laws and policies; providing educational events and literature, and; collecting debts through the GEAR and Debt Set-off programs.	Local Governments of this state include 46 counties and 270 municipalities	Local Governments	Citizens of the State who receive services funded with State Tax dollars	All Divisions and Program Areas	SCDOR Divisions include: Taxpayer & Business Services; Policy; Government Services - Local Government, Property, Taxpayer Advocate; Field Operations - Audit, Alcohol Beverage Licensing, Enforcement and Protection; Litigation and Appeals Executive; Internal Audit; Office of General Counsel; Administrative Services; Security & Technology Services; and Communication & Strategic Solutions	Citizens of the State would receive reduced services or no services that would require funding from State Tax dollars

Agency Partnerships Responses:

These responses were submitted for the FY 2020-2021 Accountability Report by the
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Name of Partner Entity	Type of Partner Entity	Description of Partnership
Alcohol and Tobacco Tax and Trade Bureau (TTB)	Federal Government	SCDOR partners with TTB to share and collaborate on important SC and federal alcohol tax compliance policies.
Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)	Federal Government	SCDOR partners with ATF to share and collaborate on important SC and federal tobacco tax compliance policies.
Clemson University	Higher Education Institute	SCDOR's Taxpayer Education Division partners with Clemson University to design and implement curriculum for annual taxpayer workshops/seminars.
Exceptional SC	State Government	SCDOR partners with Exceptional SC to exchange data related to tax credits.
Exela Technologies	Private Business Organization	SCDOR and Exela Technologies have partnered in tax forms processing.
FAST Enterprises	Private Business Organization	SCDOR and Fast Enterprises have partnered to maintain SCDOR's Tax Processing System (DORWAY/MyDORWAY).
Federal Tax Administration (FTA)	Non-Governmental Organization	SCDOR partners with FTA to share important SC tax policies.
Informatix	Private Business Organization	SCDOR and Informatix have partnered to gather information from financial institutions relative to collecting outstanding debts.
Internal Revenue Service	Federal Government	SCDOR partners with the IRS by exchanging data to effectively administer South Carolina taxes.
Multistate Tax Commission (MTC)	Federal Government	SCDOR partners with MTC to promote tax compliance of multistate enterprises.
Other US State Departments of Revenue	State Government	SCDOR partners with other Departments of Revenue around the country to collaborate on tax policies as well as joint audit efforts.
Penn Credit Collection Agency	Private Business Organization	SCDOR and Penn Credit have partnered to increase debt collections.
South Carolina Association of Counties (SCAC)	Professional Organization	SCDOR partners with SCAC to promote tax compliance and increase debt collections.
South Carolina Attorney General (AG)	State Government	SCDOR's Criminal Investigation Division works jointly with the Attorney General's Office to prosecute criminal violations of the State's tax laws.
South Carolina Bar Association (SCBA)	Professional Association	SCDOR partners with SCBA on tax matters.
South Carolina Beer and Wine Association (SCBWA)	Professional Association	SCDOR partners with SCBWA on matters related to Alcohol and Beverage licensing.
South Carolina Beer Wholesalers Association (SCWA)	Professional Association	SCDOR partners with SCBWA to promote education and compliance for taxpayers.
South Carolina Chamber of Commerce and Local Chambers of Commerce	Professional Association	SCDOR partners with the Chambers to support a tax-friendly climate for businesses.
South Carolina Commission on Higher Education (CHE)	State Government	SCDOR partners with CHE to administer the SC Tuition Tax Credit.
South Carolina Comptroller General (CG)	State Government	SCDOR conducts daily financial transaction exchange data with the CG to administer, collect and enforce South Carolina taxes and fees.
South Carolina Coordinating Council for Economic Development	State Government	<ol style="list-style-type: none"> 1. SCDOR's Director serves as a member of the Coordinating Council for Economic Development and the Chairman of the Coordinating Council for Economic Development Enterprise Committee. 2. SCDOR's Speaker Bureau partners with the Coordinating Council to design and implement training curriculum for Enterprise Program Job Development Training Seminars.
South Carolina Counties and Municipalities	Local Government	<ol style="list-style-type: none"> 1. SCDOR partners with 46 counties and 270 municipalities in South Carolina to allow for open two-way communication to ensure the accuracy of all reports and distributions related to admissions tax, accommodations tax, gross and net taxable sales information, local option sales tax, capital projects tax, education capital improvement tax, school district tax, transportation tax, and tourism development tax. 2. SCDOR is responsible for administering reimbursement programs: manufacturing depreciation, manufacturing valuation, inventories, homestead exemption, and the Tier Program. 3. SCDOR is responsible for certification of appraisals on manufacturing and utility property to counties. 4. SCDOR is responsible for certification of Business Personal Property assessed values to the counties. 5. SCDOR is responsible for determining if real or personal property qualifies for exemption from local property taxes. 6. SCDOR is responsible for providing counties with the Vehicle Guide required to value personal vehicles. 7. SCDOR is mandated to provide continuing education to county auditors, treasurers, tax collectors and assessors. 8. SCDOR conducts sales ratio studies in all counties and reviews and approves the County Tax Equalization Program.
South Carolina CPA Association (SCCPA)	Professional Association	SCDOR partners with SCCPAs to promote compliance amongst taxpayers.

**These responses were submitted for the FY 2020-2021 Accountability Report by the
DEPARTMENT OF REVENUE**

Name of Partner Entity	Type of Partner Entity	Description of Partnership
South Carolina Department of Administration	State Government	SCDOR partners with the South Carolina Department of Administration for the effective administration of state regulations and guidelines related to technology, fiscal management, human resources, and disaster recovery etc.
South Carolina Department of Agriculture	State Government	SCDOR partners with the South Carolina Department of Agriculture to support tax and grant programs for South Carolina farmers.
South Carolina Department of Education	Local Government	SCDOR is responsible for the computation for the Index of Taxpaying Ability used in the EFA Funding Formula.
South Carolina Department of Health and Environmental Control (DHEC)	State Government	1. SCDOR partners with DHEC to administer the South Carolina Dry Cleaner Surcharge. 2. SCDOR partners with DHEC and DHHS to administer the Indigent Healthcare Hospital Tax.
South Carolina Department of Motor Vehicles (DMV)	State Government	SCDOR depends on data provided by the DMV to administer various taxes and compliance programs. Specifically, taxpayer residency and age data allows SCDOR to administer Vehicle Property Tax Exemptions and other age-related tax discounts.
South Carolina Department of Veterans' Affairs	State Government	SCDOR partners with SCVA to promote fair taxation of veterans.
South Carolina Economic Developers Association (SCEDA)	Professional Association	SCDOR partners with SCEDA in regards to tax incentives and policies.
South Carolina Education Lottery Commission	State Government	SCDOR provides compliance certifications to the Education Lottery Commission for all taxpayers who have applied for a lottery license.
South Carolina Election Commission (SEC)	State Government	SCDOR partners with SEC by sharing referendum information related to taxes and fees administered by SCDOR.
South Carolina Financial Institutions	Private Business Organization	SCDOR partners with South Carolina Financial Institutions to exchange data in order to identify bank accounts of taxpayers who owe past due South Carolina state taxes.
South Carolina Forestry Commission	State Government	SCDOR partners with the Forestry Commission in regards to the Forest Renewal Tax.
South Carolina General Assembly	State Government	SCDOR work closely with the General Assembly to promote compliance and simplicity in tax laws.
South Carolina Health and Human Services (DHHS)	State Government	SCDOR partners with DHEC and DHHS to administer the Indigent Healthcare Hospital Tax.
South Carolina Labor, License and Regulation (LLR)	State Government	1. SCDOR's Taxpayer Education Division partners with LLR to design and implement curriculum for taxpayer workshops and seminars. 2. SCDOR partners with LLR to provide data for compliance programs.
South Carolina Law Enforcement Division (SLED)	State Government	SCDOR partners with SLED to regulate the alcohol beverage industry in South Carolina. Specifically, SLED is responsible for the enforcement of the law while SCDOR is responsible for the licensing and litigation of alcohol beverage laws and other regulatory tax laws.
South Carolina Manufacture's Alliance	Professional Association	SCDOR partners with the Alliance to support a tax-friendly climate for manufacturers
South Carolina Municipal Association (MASC)	Professional Organization	SCDOR partners with MASC to promote education and compliance with tax policies.
South Carolina Office of Regulatory Staff (ORS)	State Government	SCDOR partners with ORS by billing and collecting the Public Services Commission Utility Assessment on behalf of ORS who is charged with representing the public interest of South Carolina in utility regulation.
South Carolina Parks, Recreation and Tourism (PRT)	State Government	1. SCDOR and PRT jointly administer the Tourism Infrastructure Admissions Tax Act Incentives which allows admissions tax to be remitted to counties or municipalities as well as the Infrastructure Fund administered by the Coordinating Council for Economic Development. 2. SCDOR and PRT's Film Commission jointly administer motion picture tax credits and wage payroll and expenditure supplier rebates.
South Carolina Ports Authority (SCPA)	State Government	SCDOR partners with SCPA to advise on SC tax incentives.
South Carolina Public Service Commission (PSC)	State Government	SCDOR partners with PSC by billing and collecting the Public Services Commission Utility Assessment on behalf of the Public Service Commission.
South Carolina Retail Association	Professional Association	SCDOR partners with South Carolina retailers in regards to tax issues.
South Carolina Revenue and Fiscal Affairs Office (RFA)	State Government	The SCDOR director represents the Department in an ex-officio capacity at meetings of Revenue and Fiscal Affairs (RFA). The RFA is dependent on information provided by SCDOR in formulating budget estimates for purposes of developing guidelines for the General Assembly and the Governor to establish the state budget. SCDOR provides non-identifying data and reports on tax income, often stratified by income level and county, to assist in economic analysis.
South Carolina Secretary of State (SOS)	State Government	1. SCDOR conducts automatic transmission of filings for corporate dissolutions. 2. SCDOR and SOS partner to administer various business related tax credits. 3. SCDOR's Taxpayer Education Division partners with SOS to design and implement curriculum for taxpayer workshops and seminars.
South Carolina State and Local Courts	State Government	SCDOR partners with South Carolina Courts to share data and information.
South Carolina Technical Colleges	Higher Education Institute	SCDOR partners with the technical colleges to administer the Enterprise Zone Retraining Credit Program.
South Carolina Treasurer	State Government	SCDOR is responsible for conducting financial transactions with the South Carolina Treasurer's Office. SCDOR also furnishes required data for the calculation and distribution of allocations by the Treasurer's Office.
Southeastern Association of Taxing Authorities (SEATA)	Non-Governmental Organization	SCDOR partners with SEATA to achieve fair administration of taxes for southeastern states.
US Trade	Federal Government	SCDOR partners with US Trade Representatives to advise on South Carolina tax incentives.
Winthrop University	Higher Education Institute	Winthrop University conducts an annual customer survey of taxpayers, The South Carolina State Survey.

**FY 2020-2021 Agency Accountability Report
Reports Responses:**

**These responses were submitted for the FY 2020-2021 Accountability Report by the
DEPARTMENT OF REVENUE**

Report Name	Law Number (If required)	Summary of Information Requested in the Report	Most Recent Submission Date	Reporting Frequency	Type of Entity	Method to Access the Report	Direct access hyperlink or agency contact
Agency Accountability Report	§1-1-810	The report "must contain the agency's or department's mission, objectives to accomplish the mission, and performance measures that show the degree to which objectives are being met." Agencies must "identify key program area descriptions and expenditures and link these to key financial and performance results measures."	09/15/2020	Annually	South Carolina state agency or agencies	Provided to LSA for posting online	Provided to LSA
Agency Debt Collection Report	H. 4100 FY22 Appropriations Proviso 117.33	Report the amount of the agency's outstanding debt and all methods it has used to collect that debt.	02/28/2021	Annually	Legislative entity or entities AND South Carolina state agency or agencies	Electronic copy available upon request	Provided to Executive Budget Office (Etheridge, Kevin <Kevin.Etheridge@admin.sc.gov>)
Angel Investor Tax Credit Report	§11-44-70	Detail the number of Angel Investor Tax Credit applications approved and the tax credits approved.	03/31/2021	Annually	Governor or Lt. Governor AND Legislative entity or entities	Provided to LSA for posting online	Provided to LSA
Annual Report	§12-4-310 (4)	SCDOR 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.	03/31/2021	Annually	South Carolina state agency or agencies	Available on agency's website	https://dor.sc.gov/communications/reports
Bank Account Transparency and Accountability	H. 4100 FY22 Appropriations Proviso 117.80	Detail transaction information for the prior fiscal year for all accounts containing public funds which are not included in the Comptroller General's South Carolina Enterprise information System (SCEIS).	03/01/2021	Annually	South Carolina state agency or agencies	Available on another website	https://cg.sc.gov/fiscal-transparency/bank-account-transparency-and-accountability
Cigarette Tax Stamp Program Report	§12-21-735 (J)	Detail the cost incurred by SCDOR associated with the operation of the Cigarette Tax Stamp Program.	03/15/2021	Annually	Legislative entity or entities	Provided to LSA for posting online	Provided to LSA
Consumer Protection Services Report	H. 4100 FY22 Appropriations Proviso 118.10	This report must detail the number of taxpayers claiming the consumer protection deduction and the total monetary.	03/15/2021	Annually	Governor or Lt. Governor AND Legislative entity or entities	Provided to LSA for posting online	Provided to LSA
Corporate Infrastructure Tax Credit Report	§12-20-105(H)	This report must outline the history of the Corporate License Tax Infrastructure Credit to include the amount of the credit allowed and the types of infrastructure provided to eligible projects.	03/01/2021	Annually	Legislative entity or entities AND South Carolina state agency or agencies	Provided to LSA for posting online	Provided to LSA
Exceptional Needs Tax Credit Study	§12-6-3790 (J)	This report must detail allocation of scholarship grants and administration of the tax credits.	01/15/2021	Annually	Governor or Lt. Governor AND Legislative entity or entities	Provided to LSA for posting online	Provided to LSA
Fines and Fees Report	H. 4100 FY22 Appropriations Proviso 117.71	This report must detail all aggregate amounts of fines and fees that were charged and collected by SCDOR in the prior fiscal year.	09/01/2020	Annually	Legislative entity or entities	Provided to LSA for posting online	Provided to LSA

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Report Name	Law Number (If required)	Summary of Information Requested in the Report	Most Recent Submission Date	Reporting Frequency	Type of Entity	Method to Access the Report	Direct access hyperlink or agency contact
Hidden Earmark Report	Executive Order No. 2016-16	Cabinet Agencies must report annually funds appropriated to SCDOR through a hidden earmark in the previous fiscal year.	11/01/2020	Annually	South Carolina state agency or agencies	Electronic copy available upon request	Please contact: South Carolina Department of Revenue, Matthew Norman, 803-898-8130, Gregory.Norman@dor.sc.gov
House Legislative Oversight Annual Request for Information	§2-2-5 Act No. 121 of 2014	This report is mandatory only when SCDOR is officially under study by the House Oversight Committee. It's purpose is to provide detailed information on the Agency's performance.	09/15/2020	Annually	Legislative entity or entities	Provided to LSA for posting online	Provided to LSA
Independent Accountant's Report on Applying Agreed-Upon Procedures	§11-7-20	Provides the State with an independent review of our agency's procedures that were agreed to, by management, on the systems, processes and behaviors related to financial activity.	7/23/2020	Annually	South Carolina state agency or agencies	Available on another website	https://osa.sc.gov/reports/
IRS Safeguards Review Report	IRS Publication 1075	A review of the Agency's compliance with Publication 1075, which relates to the safeguarding of federal tax information.	11/5/2019	Every Three years	Entity within federal government	Classified - not available to the public	Please contact: South Carolina Department of Revenue, Donna Swinbank, Internal Auditor, 803-898-5051, Donna.Swinbank@dor.sc.gov
Other Funds Report	EXECUTIVE ORDER No. 2016-22	SCDOR must provide the following: 1. For each Other Fund revenue source, the enabling statute or proviso that authorizes its collection. 2. The agency program or activity that is supported by funds generated from the revenue source. 3. The statute or proviso that grants carry forward authority for funds generated from the revenue source. 4. An explanation of how the revenue source is generated to include the entity or person(s) assessed the fee, fine, or charge. 5. The actual amount collected in the previous fiscal year, the amounts estimated to be collected in the current fiscal year, and the amount estimated to be collected in the upcoming fiscal year. 6. The actual expenditures paid from funds generated by the revenue source for the previous fiscal year. 7. The revenue source's cash balance at the end of the previous fiscal year. 8. An explanation of the need to carry a cash balance in excess of the actual expenditures for the previous fiscal year.	11/01/2020	Annually	South Carolina state agency or agencies	Electronic copy available upon request	Please contact: South Carolina Department of Revenue, Matthew Norman, 803-898-8130, Gregory.Norman@dor.sc.gov

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Three Year Information Technology Strategic Plan	EXECUTIVE ORDER No. 2016-7 H. 4100 FY22 Appropriations Proviso 117.107	Cabinet Agencies must develop a three-year strategic plan for information technology.	08/07/2020	Annually	South Carolina state agency or agencies	Available on another website	https://www.admin.sc.gov/sites/default/files/flipbook/SC_Department_of_Admin_Statewide_Strategic_IT_Plan/