

2026 Annual Accountability Report

Revenue and Fiscal Affairs

Agency Code: E500

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AGENCY NAME:	South Carolina Revenue and Fiscal Affairs Office		
AGENCY CODE:	E500	SECTION:	103

AGENCY'S DISCUSSION AND ANALYSIS

The South Carolina Revenue and Fiscal Affairs Office (RFA) was formed under the 2014 Restructuring Act and is governed by three appointed members of the Board of Economic Advisors (BEA). Under S.C. Code of Laws §11-9-1110, the BEA is composed of one member appointed by the Governor to serve as chairman, one member appointed by the chairman of the Senate Finance Committee, one member appointed by the chairman of the House Ways and Means Committee, and the Director of the Department of Revenue who serves ex officio with no voting rights.

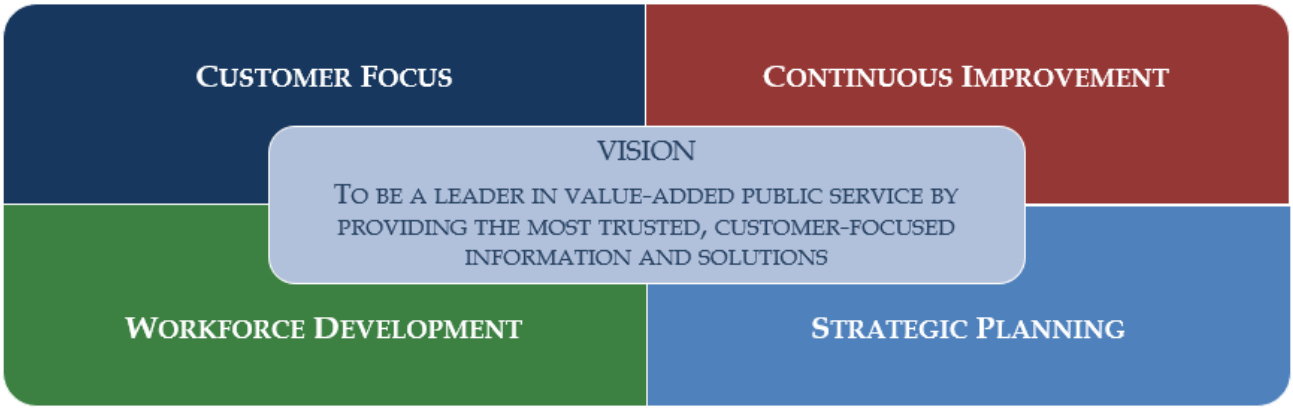
RFA is responsible for providing diverse sets of fiscal and statistical analyses, reports, and maps, and managing critical projects that support essential services for the state. Customers of the agency include the Governor, General Assembly, state and local governmental entities, the private sector, and the citizens of the state. The agency has a staff of approximately seventy comprised of analysts, statisticians, epidemiologists, economists, database administrators, web developers, geographic information system (GIS) analysts, surveyors, and project and program managers.



AGENCY NAME:	South Carolina Revenue and Fiscal Affairs Office		
AGENCY CODE:	E500	SECTION:	103

MISSION STATEMENT

TO PROVIDE INSIGHTFUL RESEARCH, ANALYSIS, AND RESOURCES TO FACILITATE INFORMED POLICY DECISIONS AND ADMINISTRATION OF SERVICES





Summary

The goals in our Accountability Report align with those in the strategic plan and center on customer focus, strategic planning, information security, continuous improvement, and workforce development. Leadership developed several strategies to help achieve our goals and measures to evaluate our success.

We met or exceeded the twelve of the thirteen performance measures identified for FY2025-26 with one measure falling slightly below the goal due to reasons beyond the agency's control.

The agency identified and accomplished many other projects, not included in the Accountability Report, that support our vision of being a leader in public service. These accomplishments included collaborative efforts with other state agencies and partners, new or improved analysis to facilitate informed decision-making, and other initiatives described below.

Fiscal Year 2025-26 Highlights

Customer Focus

In December 2025, RFA released an update to the Education Funding Dashboard. The update added an additional year of financial data for FY 2023-24, consolidated districts that merged in 2023, and added Aid to Classrooms appropriations for FY 2024-25.

Assisted the Department of Revenue in calculating an estimated statewide millage rate to be used for statewide property taxes on private carlines and aircraft.

Released new estimates of motor fuel demand and fee revenues in South Carolina for consideration by the Department of Transportation.

Published a report in October to provide options to address the open-ended status of the Aid to Fire Districts appropriation, as required by Proviso 117.213 of FY 2025-26.

Released the State Aid to Classrooms: Review of Student Weights and Alignment of Funding with Student Enrollment report on October 15, 2025, pursuant to Proviso 1.3 of FY 2025-26. The report examines the student weights and distribution of funding appropriated for State Aid to Classrooms to better align funding with student enrollment while ensuring districts receive more consistent distributions. Nine recommendations for improvements to the overall process were identified.

Published the Local Government Finance Report for FY 2023-24 that provides a comprehensive summary of historical local, state, and federal funding and expenditures by school districts, counties, municipalities, and special purpose districts.

Provided school districts with initial projections for the Homestead Exemption Fund (Tier III) reimbursements for FY 2026-27 totaling over $1.16 billion in funding.

Assisted the Department of Revenue in calculating the final Homestead Exemption Tier III payments for FY 2025-26 to reimburse school districts for school operating property tax exemptions.

Implemented a new five-year contract to support the statewide aerial imagery program and ensure ongoing imagery updates, completing the 2026 image capture for all portions of the state, with the

quality control and assessment scheduled to be completed and imagery delivered to state and local government partners by the end of 2026.

Finalized deliverables for the SC Department of Education (SCDE) SC Early Learning Extension for their State Longitudinal Data System. As a subgrantee, we provided House Early Learning Data from the SC First Steps and SC Department of Social Services (DSS) to SCDE as part of the grant.

Calculated various inflationary adjustments for legal proceedings (punitive damages awards, medical malpractice, and bankruptcy property exemption), the retirement inflation adjustment for the Public Employee Benefit Authority, and the nursing home cost index for the SC Department of Health and Human Services.

Calculated the annual limitations for property tax millage increases as prescribed by law affecting each county and school district for FY 2026-27 finances and provided those limits to the respective local governments.

Completed objectives for year two of the five-year project to support the Department of Environmental Services in researching and monitoring the effects of erosion along the South Carolina coastline. This year's work included the beaches on Edisto, Kiawah, and Seabrook islands.

Finished a GIS application for the SC Hospital Association (SCHA), providing an interactive application to view healthcare facility access, legislative support, and geographic location information. SCHA has already shared it with partners to expand capabilities and generate future revenue for RFA.

Organized and analyzed data from SC Labor, Licensing and Regulation (LLR) to provided de-identified statistical files on health professionals across seventeen credentialing areas to SCOHW for use in producing the SC Health Profession Data Book.

Continuous Improvement

Developed interactive dashboards and GIS applications to modernize long time static reports on hospital patient origin and county out-migration for inpatient, emergency department, and outpatient surgery utilization. These tools were created to ensure continuity as current programming support for our existing website is being phased out.

Successfully moved all systems to new firewall hardware at both the State Data Center (Department of Administration) and the Disaster Recovery Data Center (state contractor); improving overall protection and system reliability.

Continued process improvements with DIA's unique ID process for linking data across agencies. Process improvements have resulted in reduced turnaround times for staff processing and interactive sampling methods for quality control prior to customer delivery.

Workforce Development

The agency was fully staffed for most of the fiscal year with no additional staff needs anticipated at this time.

Reviewed succession plan and salaries.

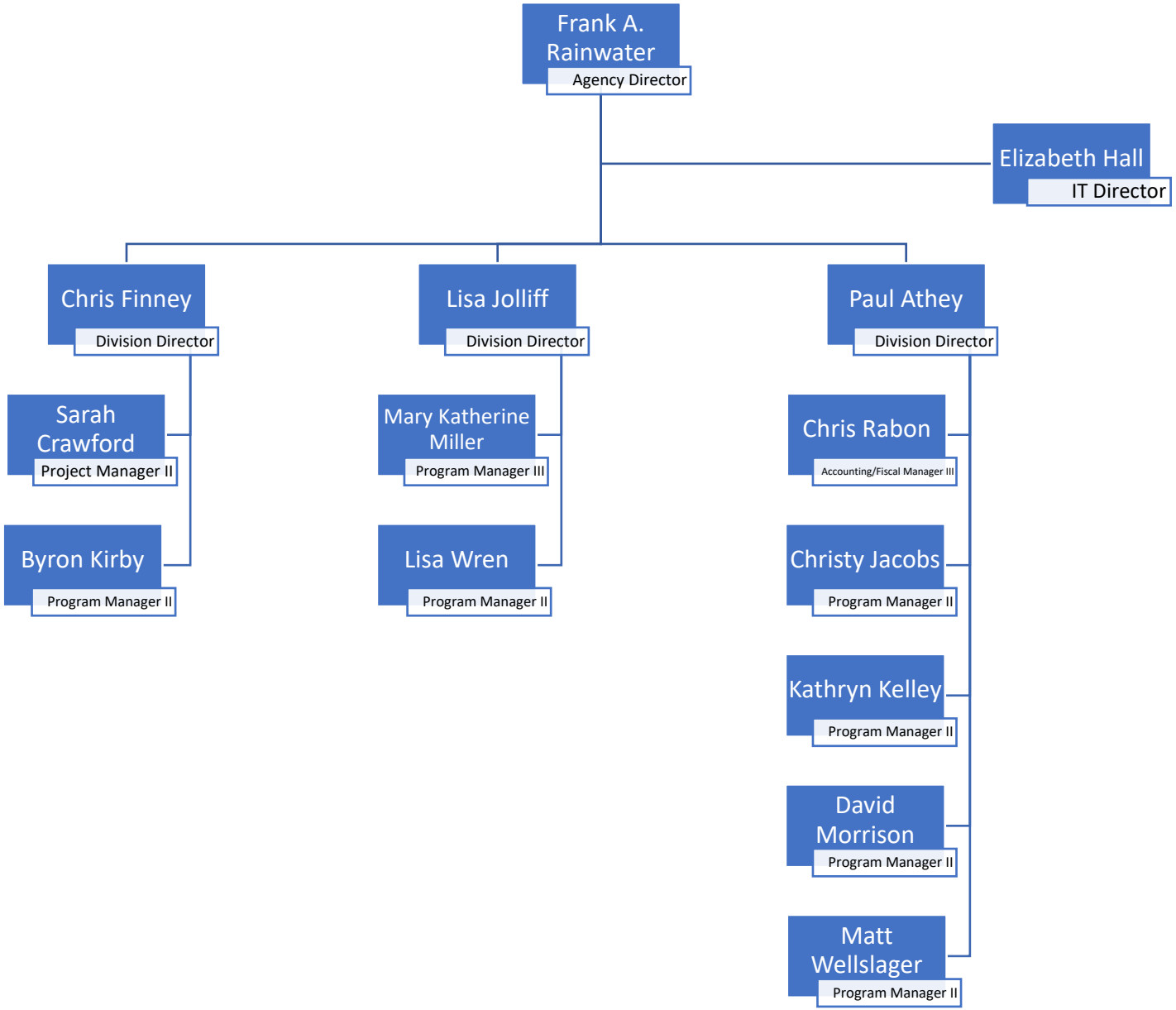
Conducted a training campaign for all users focused on a new, dangerous cyberscam called ClickFix. Detection by users can be extremely challenging because this type of scam exploits human trust, tricking users into executing malicious commands through carefully crafted fake error messages. All users completed the training in a timely manner and continue to perform well on monthly phishing campaigns.

Strategic Planning

The Strategic Planning Committee reviewed and updated the three-year budget to align resources with the achievement of the long-term strategic plan and employee compensation strategy.

AGENCY NAME:	South Carolina Revenue and Fiscal Affairs Office		
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AGENCY ORGANIZATIONAL CHART



2026

Reorganization and Compliance

as submitted for the Accountability Report by:

E500 - REVENUE AND FISCAL AFFAIRS

Primary Contact

First Name	Last Name	Role/Title	Email Address	Phone
Emily	Prosser	Program Coordinator	emily.prosser@rfa.sc.gov	803-734-3312

Secondary Contact

First Name	Last Name	Role/Title	Email Address	Phone
Kathryn	Kelley	Communications and Operations Manager	kathryn.kelley@rfa.sc.gov	803-734-2265

Agency Mission	**Adopted in:**	**2021**

To provide insightful research, analysis, and resources to facilitate informed policy decisions and administration of services.

Agency Vision	**Adopted in:**	**2021**

To be a leader in value-added public service by providing the most trusted, customer-focused information and solutions.

Recommendations for reorganization requiring legislative change:

None

Agency intentions for other major reorganization to divisions, departments, or programs to allow the agency to operate more effectively and efficiently in the succeeding fiscal year:

None

Significant events related to the agency that occurred in FY2026

Description of Event	Start	End	Agency Measures Impacted	Other Impacts

No significant events affected performance measures.				
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
Reason agency is out of compliance: (if applicable)				
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. § 30-1-10 through 30-1-180) 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
Law number(s) which gives the agency the authority to promulgate regulations:	**44-6-170**			
Has the agency promulgated any regulations?				Yes
Is the agency in compliance with S.C. Code Ann. § 1-23-120 (J), which requires an agency to conduct a formal review of its regulations every five years?				Yes
(End of Reorganization and Compliance Section)				

Strategic Plan Results

as submitted for the Accountability Report by:

E500 - REVENUE AND FISCAL AFFAIRS

FY2026

Goal 1 Deliver innovative, effective, and efficient customer services and information

Goal 2 Cultivate a planning process that guides current initiatives and establishes the roadmap for achieving the agency's vision

Goal 3 Focus on enhancing internal process efficiencies, optimizing resources, and securing the agency's IT infrastructure and assets

Goal 4 Promote and retain a talented workforce necessary to accomplish our mission and customer expectations

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
1.1	**Foster a commitment to excellence that delivers exceptional services and information to our external and internal stakeholders.**									**State Objective:**	**Government and Citizens**			
1.1.1	Exceed customer expectation	4.8	4.75	4.75	Rank	Equal to or greater than	State Fiscal Year	Number of value-added products or services provided	Divisions	Divisions	Exceptional customer service	Customers	2501.010000.000	
1.2	**Facilitate informed decision-making with accurate and reliable analysis and solutions that exceed customer expectations.**									**State Objective:**	**Government and Citizens**			
1.2.1	Prepare fiscal analysis for policy makers within 14 days or less.	91.60%	75%	90%	Percent	Equal to or greater than	State Fiscal Year	# of requests completed with 14 days / total # of requests. Turnaround time calculated using database capturing when request came in and when completed impact sent to requestor.	Fiscal Analysis database	Fiscal Analysis Division	informed decision making	General Assembly	2501.010000.000	
1.2.2	State's actual fiscal year-end revenue exceeds projected revenue forecast in order to provide the General Assembly with accurate numbers on which to base the state's budget.	100%	100%	100%	Percent	Equal to or greater than	State Fiscal Year	actual revenue exceeds projection	Revenues as captured in SCEIS	Fiscal Analysis Division	informed decision making	General Assembly, Government, and Citizens	2501.010000.001	
1.3	**Collaborate with partners to maximize the gathering and sharing of information**									**State Objective:**	**Government and Citizens**			
1.3.1	Enhance the use of visual analytics on our external website by adding one or more innovative tools or reports annually that provide added value to customers	1	1	1	Count	Complete	State Fiscal Year	Number of deployments completed as determined by the agency.	Web Team/ Website analytics	Web Team	Convenient access to information for informed decision making	Agency Customers	2501.010000.000	
1.4	**Support public well-being and infrastructure by delivering efficient support services**									**State Objective:**	**Government and Citizens**			

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
1.4.1	Support the state's response to coastal erosion by reviewing and resetting monuments along the SC coast. All 21 beaches are to be reviewed every 5 years (target is a running total).	0	5	8	Count	equal to or greater than	State Fiscal Year	Review beaches as per schedule agreed upon with SCDHEC	Geodetic Survey	Geodetic Survey Section	Accurate information and enhanced services	DHEC	2501.010000.000	
1.4.2	Increase the number of verified South Carolina county boundaries by at least 3 annually to ensure 80% verification with the priority placed on segments with inquiries or high density prior to the 2030 Census in order for citizens to receive proper services	49	52	52	Count	equal to or greater than	State Fiscal Year	The number of county boundaries verified	Geodetic Survey	Geodetic Survey Section	Accurate information and administration of services	Citizens and local governments	2501.010000.000	
1.4.3	Improve 9-1-1 emergency response by transitioning local 9-1-1 call centers to the national technology standard (NextGeneration 9-1-1) which allows for text, pictures and calls in an IP based environment. Goal is to have 40% transitioned by the end of FY 2023.	61	68	67	Count	equal to or greater than	State Fiscal Year	99 PSAP locations - goal for 2023 is 40% incorporated into statewide system	Wireless 9-1-1 Section	SC Wireless 9-1-1 Section	Provides accurate information for emergency responders	Citizens	2503.050000X000	
2.1	**Pioneer, monitor, and adjust initiatives for accomplishing the agency's vision.**									**State Objective:**	**Government and Citizens**			
2.1.1	Create a succession plan that identifies future leadership. The goal for FY 2023-24 is to identify successors and gaps for managers eligible for retirement before 2029.	8.00	2.00	2.00	Count	Equal to or greater than	State Fiscal Year	Number of successors identified	Human Resources	Human Resources	Agency Employees	Agency Employees	2501.010000.000	
3.1	**Ensure IT Operational and Security objectives align with the agency's mission and balance priorities across technology, security, and customer needs**									**State Objective:**	**Maintaining Safety, Integrity and Security**			
3.1.1	Ensure compliance with all 342 DIS-200 Controls.	95%	100%	100%	Percent Complete	Equal to or greater than	State Fiscal Year	Number complete/number of recommendations	ITSSC	ITSSC	Mitigates risk of the agency's infrastructure	Agency, partners, and customers	2501.010000.000	
3.2	**Exceed industry standards for protecting the agency's infrastructure and data by elevating awareness and reducing risks**									**State Objective:**	**Maintaining Safety, Integrity and Security**			

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
3.2.1	All employees must complete annual information security awareness and privacy basics training	100%	100%	100%	Percent	Complete	State Fiscal Year	# of applicable employees who complete training / total # of applicable employees	HR	Human Resources	Mitigates risk of the agency's infrastructure	Agency, partners, and customers	2501.010000.000	
3.2.2	All employees with access to restricted or confidential data must complete privacy training	100%	100%	100%	Percent	Complete	State Fiscal Year	# of applicable employees who complete training / total # of applicable employees	Privacy Officer	Privacy Officer	Mitigates risk of the agency's infrastructure	Agency, partners, and customers	2501.010000.000	
4.1	**Attract, recruit, and retain a professional workforce**										**State Objective: Education, Training, and Human Development**			
4.1.1	Review 100% of vacated positions to determine if the position aligns with the agency's mission and vision	100%	100%	100%	Percent	Complete	State Fiscal Year	Percent of vacated positions reviews	Human Resources	Human Resources	Agency Employees	Agency Employees	2501.010000.000	
4.2	**Enhance and encourage employee development**										**State Objective: Education, Training, and Human Development**			
4.2.1	Provide at least two training opportunities to managers and supervisors to improve leadership skills	2	2	2	Count	Equal to or greater than	State Fiscal Year	Number of trainings offered to improve leadership skills	Human Resources	Human Resources	Agency Employees	Agency Employees	2501.010000.000	

Strategic Plan Development

FY2027

as submitted for the Accountability Report by:

E500 - REVENUE AND FISCAL AFFAIRS

Goal 1 Promote an innovative approach to delivering insightful information, resources, and solutions to our customers

Goal 3 Focus on enhancing internal process efficiencies, optimizing resources, and securing the agency's IT infrastructure and assets

Goal 4 Promote and retain a talented workforce necessary to accomplish our mission and customer expectations

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
1.2	**Facilitate informed decision-making with accurate and reliable analysis and solutions that exceed customer expectations.**								**State Objective:**	**Government and Citizens**			
1.2.1	Prepare fiscal analysis for policy makers within 14 days or less.	91.60%	75%	Percent	Equal to or greater than	State Fiscal Year	# of requests completed with 14 days / total # of requests. Turnaround time calculated using database capturing when request came in and when completed impact sent to requestor.	Fiscal Analysis database	Fiscal Analysis Division	informed decision making	General Assembly	2501.010000.000	
1.2.2	State's actual fiscal year-end revenue exceeds projected revenue forecast in order to provide the General Assembly with accurate numbers on which to base the state's budget.	100%	100%	Percent	Equal to or greater than	State Fiscal Year	actual revenue exceeds projection	Revenues as captured in SCEIS	Fiscal Analysis Division	informed decision making	General Assembly, Government, and Citizens	2501.010000.001	
1.3	**Collaborate with partners to maximize the gathering and sharing of information**								**State Objective:**	**Government and Citizens**			
1.3.1	Enhance the use of visual analytics on our external website by adding one or more innovative tools or reports annually that provide added value to customers	1	1	Count	Complete	State Fiscal Year	Number of deployments completed as determined by the agency.	Web Team/ Website analytics	Web Team	Convenient access to information for informed decision making	Agency Customers	2501.010000.000	
1.4	**Support public well-being and infrastructure by delivering efficient support services**								**State Objective:**	**Government and Citizens**			

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
1.4.1	Increase the number of verified South Carolina county boundaries by at least 3 annually to ensure 80% verification with the priority placed on segments with inquiries or high density prior to the 2030 Census in order for citizens to receive proper services	52	61	Count	equal to or greater than	State Fiscal Year	The number of county boundaries verified	Geodetic Survey	Geodetic Survey Section	Accurate information and administration of services	Citizens and local governments	2501.010000.000	
1.4.2	Complete RFP process and award contract for the Statewide ESInet.	0	1	Count	Complete	State Fiscal Year	RFP issued and contract awarded.	Wireless 9-1-1 Section	SC Wireless 9-1-1 Section	Provides accurate information for emergency responders	Citizens	2503.050000X000	
3.1	**Ensure IT Operational and Security objectives align with the agency's mission and balance priorities across technology, security, and customer needs**								**State Objective:**	**Maintaining Safety, Integrity and Security**			
3.1.1	Ensure compliance with DIS-200 v2.0 controls.	95%	100%	Percent Complete	Equal to or greater than	State Fiscal Year	Number complete/number of recommendations	ITSSC	ITSSC	Mitigates risk of the agency's infrastructure	Agency, partners, and customers	2501.010000.000	
4.1	**Attract, recruit, and retain a professional workforce**								**State Objective:**	**Education, Training, and Human Development**			
4.1.1	Review 100% of vacated positions to determine if the position aligns with the agency's mission and vision	100%	100%	Percent	Complete	State Fiscal Year	Percent of vacated positions reviews	Human Resources	Human Resources	Agency Employees	Agency Employees	2501.010000.000	

Budget Data

2026

as submitted for the Accountability Report by:

E500 - REVENUE AND FISCAL AFFAIRS

State Funded Program No.	State Funded Program Title	Description of State Funded Program	(Actual) General	(Actual) Other	(Actual) Federal	(Actual) Total	(Projected) General	(Projected) Other	(Projected) Federal	(Projected) Total
0100.010000.000	Administration	Agency Head Salary; set by Agency Head Salary Commission §8-11-160 and §8-11-165	$ 270,000.00	$ -	$ -	$ 270,000.00	$ 279,515.00	$ -	$ -	$ 279,515.00
0115.050000X000	Chairman's Allowance	Compensation for serving as the Chair of the Board of Economic Advisors pursuant to §11-9-1110(A)(1)(a)	$ 10,000.00	$ -	$ -	$ 10,000.00	$ 10,000.00	$ -	$ -	$ 10,000.00
0115.100000X000	Appointee Allowance	Compensation for serving as a member of the Board of Economic Advisors pursuant to §11-9-1110(A)(1)(b) and (c)	$ 16,000.00	$ -	$ -	$ 16,000.00	$ 16,000.00	$ -	$ -	$ 16,000.00
2501.000000.000	PROGRAMS AND SVCS	Salary and Operating Expenses to fulfill statutory requirements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2501.010000.000	Program Services	Salary and Operating Expenses to fulfill statutory requirements	$ 5,556,901.51	$ 3,931,624.77	$ -	$ 9,488,526.28	$ 6,047,065.00	$ 2,860,506.00	$ -	$ 8,907,571.00

State Funded Program No.	State Funded Program Title	Description of State Funded Program	(Actual) General	(Actual) Other	(Actual) Federal	(Actual) Total	(Projected) General	(Projected) Other	(Projected) Federal	(Projected) Total
2503.050000X000	Wireless E911	Funds to fulfil requirements pursuant §23-47-65, including distribution of funds from the interest bearing account and transition to statewide NextGeneration technology	$ -	$ 45,192,794.83	-	$ 45,192,794.83	$ -	$ 50,000,000.00	$ -	$ 50,000,000.00
9500.050000.000	State Employer Contributions	Employer fringe benefits for all programs	$ 1,424,720.30	$ 1,338,517.31	$ -	$ 2,763,237.61	$ 1,524,840.00	$ 957,608.00	$ -	$ 2,482,448.00
9823.010000X000	Statewide Aerial Imagery Project	Special Funded Program; one-time funds with carryforward authority Proviso 118.16 (34)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9845.020000X000	Cybersecurity and IT Fees	Special Funded Program; one-time funds with carryforward authority Proviso 118.20(B)(63).	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2026

Legal Data

as submitted for the Accountability Report by:

E500 - REVENUE AND FISCAL AFFAIRS

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
P1.20	State	FY23-24 Proviso	In the event an official General Fund revenue shortfall is declared by the Board of Economic Advisors, the Department of Education may reduce any allocation in Section 1 specifically designated by proviso in accordance with the lower Board of Economic Advisors revenue estimate as directed by the Executive Budget Office Carolina.	Not related to agency deliverable	Verbiage and Proviso number (P1.23) amended from FY 22-23.	No Change
P1.3	State	FY23-24 Proviso	RFA must estimate per pupil state, federal, and local revenues for each school district for the current fiscal year. These estimates must be posted in a prominent place on the RFA website. RFA shall also post the one hundred thirty-five day average daily membership for each school district and per pupil state, federal and local revenues, excluding revenues of local bond issues, based on the most recent audited financial statement as reported annually pursuant to Section 59 17-100.	Report our agency must/may provide		No Change
P1.70	State	FY23-24 Proviso	RFA shall estimate a southeastern average teacher salary, which shall be the average of the average teachers' salaries of the southeastern states.	Requires a service	Proviso Number (P1.71) amended from FY 23-24	Amended Proviso Number Only
P33.15	State	FY23-24 Proviso	RFA shall provide data to the Department of Health and Human Services for it to use to enroll and recertify eligible children for the CHIP program.	Requires a service	data linkage	No Change
P33.2	State	FY23-24 Proviso	RFA shall compute a composite index to reflect the respective costs of the components of the Medicaid program expenditures in computing the maximum inflation factor to be used in long term care contractual arrangements involving reimbursement of providers. The Revenue and Fiscal Affairs Office shall update the composite index so as to have the index available for each contract renewal.	Requires a service	calculation	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
P33.20	State	FY23-24 Proviso	The Revenue and Fiscal Affairs Office shall provide DHHS with any information required by the department in order to implement this proviso in accordance with state law and regulations. The proviso requires DHHS to implement accountability and quality improvement in the following initiatives: Community Health Improvement, Community Health Alignment, Improving Access, Quality Through Technology and Innovation in Pediatrics, Health Services, and Primary Care Safety Net.	Requires a service	Verbiage and Proviso number (P33.2) amended from FY 22-23.	No Change
P33.21	State	FY23-24 Proviso	Revenue and Fiscal Affairs Office and Area Health Education Consortium's Office of Healthcare Workforce Analysis and Planning shall provide the Department of Health and Human Services with any information required by the department in order to implement this proviso in accordance with state law and regulations. The proviso requires the DHHS to partner with state agencies, institutions, and other key stakeholders to implement these components of a Rural Health Initiative to better meet the needs of medically underserved communities throughout the state.	Requires a service	Verbiage and Proviso number (P33.22) amended from FY 23-24.	No Change
P31.26	State	FY23-24 Proviso	The Revenue and Fiscal Affairs Office shall provide data needed by the SCHIDS program to fulfill its mission, and all state agencies and public universities involved in educating South Carolinians through public programs for the purpose of improving health and wellness shall communicate with the program in order to improve collaboration and coordination and the possible use of SCHIDS to assist in the evaluation of program outcomes.	Requires a service	Proviso Number (P34.37) amended from FY 23-24	Amended Proviso Number Only
P103.1	State	FY23-24 Proviso	Funds appropriated or authorized to the Revenue and Fiscal Affairs Office for Mapping, shall be used to clarify county boundary determinations as directed by Section 27-2-105, of the 1976 Code and resolution of the boundary between the states of South Carolina and North Carolina.	Requires a service	Proviso Number (P102.1) amended from FY 22-23	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
P103.2	State	FY23-24 Proviso	In order to assist the County Registration and Election Commissions to ensure that registered voters are assigned to proper election districts, the Revenue and Fiscal Affairs Office, in conjunction with the South Carolina Election Commission, shall merge the voter registration file with the office's Geocoded Address List and the district boundaries of the Congress, South Carolina Senate, South Carolina House of Representatives, county councils, and such other districts as the office possesses official district boundary records in electronic format.	Requires a service	Proviso Number (P102.2) amended from FY 22-23	No Change
P103.3	State	FY23-24 Proviso	The Revenue and Fiscal Affairs Office shall integrate client information of state agencies and other entities to ensure that the operation of health and human services agencies may be enhanced by coordination and integration of client information. Client data from health and human services state agencies will be linked to improve client outcome measures, enabling state agencies to analyze coordination and continuity of care issues. The addition of these data will enhance existing agency systems by providing client data from other state agency programs to assist in the provision of client services.	Requires a service	Proviso Number (P102.3) amended from FY 22-23	No Change
P103.4	State	FY23-24 Proviso	The Revenue and Fiscal Affairs Office, utilizing the funds appropriated and or authorized in the appropriation act for the E911 program, must ensure that any new plans or proposed amendments to existing plans maintain comprehensive coverage for the full Public Safety Answering Points area as well as improve cost effectiveness.	Requires a service	Proviso Number (P102.4) amended from FY 22-23	No Change
P103.5	State	FY23-24 Proviso	The respective sections of the Revenue and Fiscal Affairs Office are authorized to provide and receive from other governmental entities, including other divisions, state and local agencies and departments, and the private sector, goods and services, as will in its opinion promote efficient and economical operations. The sections may charge and pay the entities for the goods and services, the revenue from which shall be deposited in the state treasury in a special account and expended only for the costs of providing the goods and services, and such funds may be retained and be expended for the same purposes.	Funding agency deliverable(s)	Proviso Number (P102.5) amended from FY 22-23	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
P102.7	State	FY22-23 Proviso	RFA shall be authorized to use up to $150,000 of the funds from the 58.2 percent compliance cost portion of the wireless 9-1-1 fund for costs associated with the further planning, development, and implementation of the comprehensive statewide NG9-1-1 system as outlined in the South Carolina NG9-1-1 strategic plan. Associated costs include, but are not limited to, the hiring of consultants, technical experts, or other professionals for assistance in defining, developing, or implementing the operating model and standards, system or technical requirements, or other elements of the system as outlined in the strategic plan.	Not related to agency deliverable	Ran its course without change in FY 19-20/20-21.	No Change
P117.1	State	FY23-24 Proviso	General fund appropriations herein made for the support of the public school system of the State must be greater than or equal to the revenues derived from the General Retail Sales Tax, the Soft Drinks Tax, and the state's portion of the Alcoholic Liquors Tax and Cable Television Fees as forecasted in the general fund revenue estimate of the Board of Economic Advisors as accounted for in the Statement of Revenues of this act.	Not related to agency deliverable	references the general fund forecast	No Change
P117.115	State	FY23-24 Proviso	From the funds available for allocation pursuant to this provision, no credits shall be issued for state employees who are funded with federal funds. The Public Employee Benefits Authority shall collaborate with the Department of Administration, Executive Budget Office and the Revenue and Fiscal Affairs Office to determine the amount of credit exclusion for federally-funded employees of state agencies.	Requires a service	Proviso Number (P117.117) amended from FY 22-23	Amended Proviso Number Only

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
P117.165	State	FY 2019-20 Proviso	In the current fiscal year, the Department of Motor Vehicles shall consult with the Department of Revenue and any association representing taxpayers subject to, or entities imposing, the road use fee pursuant to Article 23, Chapter 37, Title 12 of the 1976 Code, to determine the most efficient manner to implement a standardized system whereby the Department of Motor Vehicles collects all fees owed by commercial motor vehicles operating solely intrastate, including fees imposed by local government. The system must allow a payment plan option to allow these commercial motor vehicles to pay the infrastructure maintenance fee in multiple installments. The plan must include a fiscal impact statement, prepared by the Revenue and Fiscal Affairs Office, detailing the costs associated with the plan. The Department of Motor Vehicles shall submit the plan for the standardized system by December 1, 2019, to the Chairman of the Senate Finance Committee, the Chairman of the Senate Transportation Committee, the Chairman of the House Ways and Means Committee, and the Chairman of the House Education and Public Works Committee.	Requires a service	Fiscal Impact Statement	No Change
P117.63	State	FY23-24 Proviso	The Director of the Revenue and Fiscal Affairs Office or his designee must certify the annual Executive Budget proposed by the Governor in the same manner as the House Ways and Means and Senate Finance Committee versions of the budget bill are certified.	Requires a service	Proviso Number (P117.65) amended from FY 22-23	No Change
P118.15	State	FY22-23 Proviso	In the event that amounts in excess of the Fiscal Year 2018-19 unobligated general fund revenue as certified by the Board of Economic Advisors become available due to increased income tax collections resulting from the lottery ticket redemption associated with the October 24, 2018 Mega Millions contest, the Comptroller General shall transfer such amounts in excess of the total certified unobligated general fund revenue up to $61,400,000 to a Taxpayer Rebate Fund after the close of Fiscal Year 2018-19. To the extent sufficient funds are available, the Department of Revenue shall provide a fifty dollar refund to each individual income tax return filed for tax year 2018 that has at least a state individual income tax liability of fifty dollars, after credits, for returns filed on or before October 15, 2019. The Department of Revenue may prorate this amount based upon actual funds and eligible returns and is directed to issue these checks on December 2, 2019.	Not related to agency deliverable	references the certified general fund revenue. Proviso was specifically for FY 2019-20.	No Change
P118.16	State	FY 2018-19 Proviso	118.16. (SR: Nonrecurring Revenue) (34) E500 - Revenue and Fiscal Affairs Office - Statewide Aerial Imagery Project $ 2,000,000;	Funding agency deliverable(s)		Redesignated

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
P118.16	State	FY22-23 Proviso	118.19. (SR: Nonrecurring Revenue) (A) The source of revenue appropriated in subsection (B) is nonrecurring revenue generated from the following sources: (1) $1,023,777,259 from Fiscal Year 2020-21 Contingency Reserve Fund; (2) $2,853,646,014 from Fiscal Year 2021-22 Projected Surplus; (3) $16,832,497 from Fiscal Year 2021-22 Debt Service in Excess Obligation; (4) $53,898,508 from Litigation Recovery Account; (5) $525,000,000 from Savannah River Site Litigation; and (6) $100,000,000 from Estimated Excess Debt Service above Projected Expenditures.	Not related to agency deliverable	references the certified general fund revenue. should be 118.19. No need to include going forward.	No Change
P118.3	State	FY23-24 Proviso	The Board of Economic Advisors shall recognize all general fund revenues accumulated in a fiscal year in excess of general appropriations and supplemental appropriations as surplus funds. These revenues are credited to the Contingency Reserve Fund.	Report our agency must/may provide		No Change
§4-12-30	State	Statute	County Councils shall seek the advice and assistance of the Department of Commerce and the Revenue and Fiscal Affairs Office in making findings when entering into an inducement agreement which provides for fees in lieu of taxes.	Requires a service	Provide advice or assistance to county council(s)	No Change
§1-11-50	State	Statute	Certain revenue funds of Revenue and Fiscal Affairs Office and the Executive Budget Office carried forward.	Not related to agency deliverable		No Change
§6-1-50	State	Statute	Counties and municipalities receiving revenues from state aid, currently known as Aid to Subdivisions, shall submit annually to the Revenue and Fiscal Affairs Office a financial report detailing their sources of revenue, expenditures by category, indebtedness, and other information as the Revenue and Fiscal Affairs Office requires.	Report our agency must/may provide		No Change
§2-7-66	State	Statute	Create separate subsection for Education Improvement Act appropriations to agencies and entities other than Education Department.	Requires a service	Annual Appropriations Act	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§2-7-68	State	Statute	Format for general appropriations bill, new provisos, and sections providing for employment of additional personnel.	Requires a service	Annual Appropriations Act	No Change
§2-7-69	State	Statute	Report explanation and justification of new positions at each stage of consideration of appropriation bill; provide copies of Analysis of Change in appropriations by agency.	Report our agency must/may provide	At each stage of consideration of the general appropriation bill, the Revenue and Fiscal Affairs Office shall provide a member of the body presently considering the bill, upon his request, a copy of the Analysis of Change which details changes in appropriations by agency as of the most recent legislative action.	No Change
§2-7-70	State	Statute	Itemization required for bills carrying appropriation.	Requires a service	Fiscal Impact Statement	No Change
§2-7-71	State	Statute	Tax bills; requirement of estimated revenue impact statement.	Requires a service	Fiscal Impact Statement	No Change
§2-7-72	State	Statute	Bills and resolutions requiring expenditure of funds shall have fiscal impact statements.	Requires a service	Fiscal Impact Statement	No Change
§2-7-73	State	Statute	Bills and resolutions mandating health insurance coverage shall have fiscal impact statements.	Requires a service	Fiscal Impact Statement	No Change
§2-7-74	State	Statute	Requirement for a statement of estimated fiscal impacts of new criminal offenses and sentencing changes.	Requires a service	Fiscal Impact Statement	No Change
§2-7-76	State	Statute	Requirement for fiscal or revenue impact statements for certain bills and resolutions affecting the expenditure of funds by counties or municipalities and taxes imposed by political subdivisions.	Requires a service	Fiscal Impact Statement	No Change
§2-7-78	State	Statute	Requirements for certification of revenue estimate in the Governor's recommended appropriations bill and the conference committee report.	Requires a service	Written certification	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§12-10-80	State	Statute	The hourly base wages used to determine the maximum job development credit a qualifying business may claim for new employees must be adjusted annually by an inflation factor determined by the Revenue and Fiscal Affairs Office.	Requires a service	calculation	No Change
§12-10-81	State	Statute	The hourly base wages used to determine the maximum job development credit a qualifying business may claim for new employees must be adjusted annually by an inflation factor determined by the Revenue and Fiscal Affairs Office.	Requires a service	calculation	No Change
§6-1-85	State	Statute	The Office of Research and Statistics of the Revenue and Fiscal Affairs Office, shall monitor and review the tax burden borne by the classes of property listed in Article X, Section 1 of the State Constitution. To determine the tax burden of each class of property, the Office of Research and Statistics may use a ratio that compares total property taxes paid by the property class divided by the total fair market value of the property class. Tax incident statement prepared by RFA must be attached to bills potentially shifting tax incidence.	Report our agency must/may provide		No Change
§4-23-10	State	Statute	Murrell's Inlet-Garden City Fire District in Georgetown and Horry Counties consists of area on official RFA map.	Not related to agency deliverable		No Change
§11-11-10	State	Statute	RFA directed to employ staff and call upon DOR for information.	Requires a service	SECTION 11-11-10. Duties of Executive Budget Office and Revenue and Fiscal Affairs Office, and Department of Revenue. The Executive Budget Office and Revenue and Fiscal Affairs Office shall employ competent budget assistants and such special help as it may require to carry out the provisions of this chapter. It shall fix the compensation of such persons as it shall employ in this connection and cause such compensation, together with their necessary traveling expenses, to be paid out of the civil contingent fund. It shall call upon the State Department of Revenue for any information desired, and the State Department of Revenue shall furnish such information and shall be present at all hearings before the committees having charge of the appropriations in the Senate and House.	No Change
§12-3-10	State	Statute	South Carolina Taxation Realignment Commission created; membership; duties; report and recommendations for effectuating amendments. BEA must prepare revenue impact for the Commission's recommendations.	Requires a service	Fiscal Impact Statement	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§12-6-3385	State	Statute	The Revenue and Fiscal Affairs Office annually shall estimate a maximum credit that may be permitted under this section for a taxable year based on the number of taxpayers expected to claim the credit and the expected amount claimed. The Revenue and Fiscal Affairs Office shall certify the maximum credit to the Department of Revenue and for the applicable taxable year, the maximum credit amount must not exceed the lesser of the certified estimate or the maximum amount set forth in subitem (a). If the certified estimate exceeds the maximum amount set forth in subitem (b), then the credit must be reduced by a pro rata amount that the certified estimate exceeds the maximum set forth in subitem (b).	Requires a service	estimate and certification	No Change
§12-6-3780	State	Statute	On or before September 30, 2018, and by September thirtieth of each year thereafter, the Revenue and Fiscal Affairs Office shall estimate the number of taxpayers expected to claim the credit for the current tax year and the total amount expected to be claimed. In the event that the Revenue and Fiscal Affairs Office estimates that the total amount of credits claimed will exceed the maximum amount of aggregate credit allowed pursuant to this item, the Revenue and Fiscal Affairs Office shall certify to the Department of Revenue a pro rata adjustment to the credit otherwise provided.	Requires a service	estimate and certification	No Change
§7-7-30	State	Statute	The precinct lines defining the precincts identified in subsection (A) are as shown on map document P-01-19 and filed with the clerk of court of the county and the State Election Commission as provided and maintained by the Revenue and Fiscal Affairs Office. (Abbeville County)	Requires a service	Map	No Change
§7-7-40	State	Statute	(B) Precinct lines defining the precincts provided in subsection (A) of this section are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-03-22 and as shown on certified copies of the official map provided by the office to the State Election Commission and the Board of Voter Registration and Elections of Aiken County.	Requires a service	Map	No Change
§ 7-7-50	State	Statute	(B) The precinct lines defining the above precincts are as shown on maps on file with the Board of Voter Registration and Elections of Allendale County as provided and maintained by the Revenue and Fiscal Affairs Office designated as document P-05-12.	Requires a service	Map	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§ 7-7-80	State	Statute	(B) The precinct lines defining the precincts in Anderson County are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-07-19 and as shown on official copies furnished to the Board of Voter Registration and Elections of Anderson County.	Requires a service	Map	No Change
§7-7-90	State	Statute	(B) The precinct lines defining the precincts in subsection (A) are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office. (Bamberg County)	Requires a service	Map	No Change
§11-11-140	State	Statute	Limits on appropriation of surplus general fund revenues; revenue derived from change in accounting method.	Requires a service	(B) In making the annual budget recommendation to the General Assembly, the Governor shall not incorporate or realize any revenue derived on the basis of any future change in a method of accounting, as determined by the Revenue and Fiscal Affairs Office, unless the change in a method of accounting is based on statutory authority specifically granted to the Revenue and Fiscal Affairs Office or a statutory enactment changing the method of accounting.	No Change
§11-11-150	State	Statute	In calculating estimated state individual and corporate income tax revenues for a fiscal year the Board of Economic Advisors shall deduct amounts sufficient to pay the reimbursement required pursuant: Section 12-37-270 for the homestead exemption for persons over age sixty-five or disabled, but not including the portion attributable to school operating millage; Section 12-37-935(B) for manufacturer's additional depreciation; Section 12-37-450 for the inventory tax exemption; and Section 4-10-540(A) for the reimbursement provided for personal property taxes not collected on private passenger motor vehicles, motorcycles, general aviation aircraft, boats, and boat motors.	Report our agency must/may provide	Homestead exemption section amended	No Change
§11-11-155	State	Statute	The Board of Economic Advisors shall account for the Homestead Exemption Fund revenue separately from general fund revenues, and the board shall make an annual estimate of the receipts by the Homestead Exemption Fund by February fifteenth of each year. This estimate shall be transmitted to the State Treasurer, Comptroller General, the Chairmen of the House Ways and Means Committee and the Senate Finance Committee, and to each school district and county.	Report our agency must/may provide		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§11-11-156	State	Statute	Tier three reimbursements from the Homestead Exemption Fund must be increased on an annual basis by an inflation factor equal to the percentage increase in the previous year of the Consumer Price Index, Southeast Region, as published by the United States Department of Labor, Bureau of Labor Statistics plus the percentage increase in the previous year in the population of the State as determined by the Revenue and Fiscal Affairs Office.	Requires a service	Written certification	No Change
§11-11-220	State	Statute	Contingency Reserve Fund established. BEA notified of amount and shall recognize as surplus.	Requires a service	Upon determination by the Comptroller General as to the amount to be deposited in the Contingency Reserve Fund, the Comptroller General shall notify the Board of Economic Advisors and the board shall recognize that amount as surplus funds.	No Change
§11-11-350	State	Statute	Each state agency, department, institution, or entity receiving in the aggregate one percent or more of the state's general fund appropriations for any fiscal year shall provide to the Revenue and Fiscal Affairs Office, and the Executive Budget Office an estimate of its planned general fund expenditures for the next three fiscal years. This data, in conjunction with the Board of Economic Advisors' long-term revenue estimate, must be compiled by the Revenue and Fiscal Affairs Office, and the Executive Budget Office into a three-year financial plan that will assist the State in determining and planning for its long-term financial commitments. The plan must be updated annually and prepared for submission to the State Fiscal Accountability Authority and the Governor, the Speaker of the House of Representatives, and the President Pro Tempore of the Senate during the second quarter of each fiscal year.	Report our agency must/may provide		No Change
§11-11-410	State	Statute	Appropriations subject to spending limitation; financial emergency; surplus funds. RFA must determine the state's personal income and use it to annually compute and certify figure to limit appropriations.	Requires a service	calculation	No Change
§11-11-420	State	Statute	Limitation on permanent state positions; emergency suspension. RFA must certify that an appropriation bill amendment increasing the number of state employees does not exceed the limit before the amendment may be introduced.	Requires a service	calculation	No Change
117-1740.2	State	Regulation	RFA shall coordinate with counties obtaining new photography or reflights of existing photography, recommend whether a deviation in specified mapping scale proposed by a county is sufficient, and publish “Standards and Procedures for County Base Mapping” which counties must meet if it elects a coordinate base mapping system.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§11-9-110	State	Statute	Organization to which contribution is appropriated to submit statement to Executive Budget Office and the Revenue and Fiscal Affairs Office as to nature and function of organization and use of contribution.	Requires a service	Maintain detailed statement explaining the nature and function of the organization as well as a detailed statement explaining the use that was made of the contribution for public inspection and given to a member of the General Assembly upon request	No Change
§11-9-1110	State	Statute	Board of Economic Advisors; membership and appointment; reporting; staffing.	Requires a service	(A)(1) There is created the Board of Economic Advisors, a division of the Revenue and Fiscal Affairs Office, as follows: (a) one member, appointed by, and serving at the pleasure of the Governor, who shall serve as chairman and shall receive annual compensation of ten thousand dollars; (b) one member appointed by, and serving at the pleasure of the Chairman of the Senate Finance Committee, who shall receive annual compensation of eight thousand dollars; (c) one member appointed by, and serving at the pleasure of the Chairman of the Ways and Means Committee of the House of Representatives, who shall receive annual compensation of eight thousand dollars; (d) the Director of the Department of Revenue, who shall serve ex officio, with no voting rights. (2) The board shall unanimously select an Executive Director of the Revenue and Fiscal Affairs Office who shall serve a four-year term. The executive director only may be removed for malfeasance, misfeasance, incompetency, absenteeism, conflicts of interest, misconduct, persistent neglect of duty in office, or incapacity as found by the board. The executive director shall have the authority and perform the duties prescribed by law and as may be directed by the board.	No Change
§11-9-1120	State	Statute	Procedures relative to changes in revenue or expenditure forecast or projection; adjustments in appropriations or requests; meetings of board; board as official state voice on economic matters.	Requires a service	In the organizational and procedural framework governing the formulation, evaluation, and continuing review of revenues and expenditures, any appropriate governmental entity identifying or requesting a change in the official revenue and expenditure forecast or projection, for a specified period of time, shall first notify the office of the Chairman of the Board of Economic Advisors who must bring it to the attention of the Governor before any independent adjustment in the appropriations or requests of the revenue or expenditures for a particular year. The Ways and Means Committee in the House of Representatives and the Senate Finance Committee must be the first to be notified subsequent to notifying the Governor and must be informed simultaneously. The Board of Economic Advisors shall meet on a quarterly basis and at the call of the Governor, the General Assembly, the Chairman of the Board, or at the request of any member of the board who believes a meeting is necessary due to existing financial circumstances.	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§11-9-1130	State	Statute	Board of Economic Advisors to make forecasts of economic conditions; adjustments to forecasts; review of revenues; synopsis of revenue shortfalls; publication of reports.	Requires a service	A) The Board of Economic Advisors shall make an initial forecast of economic conditions in the State and state revenues for the next fiscal year no later than November tenth of each year. Adjustments to the forecast must be considered on December tenth and February fifteenth. A final forecast for the next fiscal year must be made on April tenth. However, prior to June thirtieth, the board may reduce forecasts for the next fiscal year as it considers necessary. Before making or adjusting any forecast, the board must consult with outside economic experts with respect to national and South Carolina economic business conditions. All forecasts and adjusted forecasts must contain: (1) a brief description of the economic model and all assumptions and basic decisions underlying the forecasts; (2) a projection of state revenues on a quarterly basis; (3) separate discussions of any industry which employs more than twenty percent of the state's total nonagricultural employment and separate projections for these industries.	No Change
§11-9-1140	State	Statute	Delineation of fiscal year revenue estimates by quarters; reduction of general fund appropriations; action to avoid year-end deficit.	Report our agency must/may provide		No Change
§11-9-830	State	Statute	Duties of Revenue and Fiscal Affairs Office	Requires a service	In order to provide a more effective system of providing advice to the Governor and the General Assembly on economic trends, the Revenue and Fiscal Affairs Office shall: (1) compile and maintain in a unified, concise, and orderly form information about total revenues and expenditures which involve the funding of state government operations, revenues received by the State which comprise general revenue sources of all receipts to include amounts borrowed, federal grants, earnings, and the various activities accounted for in other funds; (2) continuously review and evaluate total revenues and expenditures to determine the extent to which they meet fiscal plan forecasts/projections; (3) evaluate federal revenues in terms of impact on state programs; (4) compile economic, social, and demographic data for use in the publishing of economic scenarios for incorporation into the development of the state budget; (5) bring to the attention of the Governor and the General Assembly the effectiveness, or lack thereof, of the economic trends and the impact on statewide policies and priorities; (6) establish liaison with the Congressional Budget Office and the Office of Management and Budget at the national level.	No Change
§11-9-840	State	Statute	Revenue and Fiscal Affairs Office established	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§11-9-850	State	Statute	The Revenue and Fiscal Affairs Office must be comprised of a Digital Cartography and Precinct Demographics section, which shall report directly to the executive director.	Requires a service	The Office of Precinct Demographics shall:(1) review existing precinct boundaries and maps for accuracy and develop and rewrite descriptions of precincts for submission to the legislative process; (2) consult with members of the General Assembly or their designees on matters related to precinct construction or discrepancies that may exist or occur in precinct boundary development in the counties they represent; (3) develop a system for originating and maintaining precinct maps and related data for the State; (4) represent the General Assembly at public meetings and meetings with other state, county, or local governmental entities on matters related to precincts; (5) represent the office at public meetings, meetings with members of the General Assembly, and meetings with other state, county, or local governmental entities on matters related to precincts; (6) assist the appropriate county officials in the drawing of maps and writing of descriptions or precincts preliminary to these maps and descriptions being filed in this office for submission to the United States Department of Justice;	No Change
§11-9-860	State	Statute	The office shall assist the General Assembly with the development of the annual general appropriations act	Not related to agency deliverable		No Change
§11-9-870	State	Statute	Supplemental staff to assist board; meetings.	Requires a service	The staff of the Board of Economic Advisors must be supplemented by the following officials who each shall designate one professional from their individual staffs to assist the BEA staff on a regular basis: the Governor, the Chairman of the House Ways and Means Committee, the Chairman of the Senate Finance Committee, and the State Department of Revenue director. The BEA staff shall meet monthly with these designees in order to solicit their input.	No Change
§12-23-815	State	Statute	Information from RFA and DHEC to form basis for indigent health care assessments.	Not related to agency deliverable		No Change
§1-23-115	State	Statute	State Agency Rule Making and Adjudication of Contested Cases; State Register and Code of Regulations; RFA must submit a final assessment report on promulgated regulations upon written request by two members of the General Assembly. The office shall prepare and publish a final assessment report within sixty days after the public hearing held pursuant to Section 1-23-110. The office shall forward the final assessment report and a summary of the final report to the promulgating agency.	Report our agency must/may provide	Report	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§1-23-280	State	Statute	(A)(1) There is established a Small Business Regulatory Review Committee within the South Carolina Department of Commerce. For purposes of this article, "committee" is the Small Business Regulatory Review Committee and "department" is the South Carolina Department of Commerce. (2) The duties of the committee, in determining if a proposed permanent regulation has a significant adverse impact on small businesses, are to: (a) direct the promulgating agency to prepare the regulatory flexibility analysis described in Section 1 23 270(C)(2) no later than the end of the public comment period that follows the notice of proposed regulation, as provided in Section 1 23 110(A)(3); and (b) request, at the committee's discretion, the Revenue and Fiscal Affairs Office to prepare a final assessment report, as provided in Section 1 23 115(B), of the proposed permanent regulation no later than the end of the public comment period that follows the notice of proposed regulation, as provided in Section 1 23 110(A)(3).	Report our agency must/may provide	Report	No Change
§12-44-40	State	Statute	Fee agreement; economic development property to be exempt from ad valorem taxation; exemption period; inducement resolution; location of exempt property; criteria to qualify as economic development property. County council may seek advice and assistance of RFA or DOR in making required findings about a fee in lieu of property taxes project.	Requires a service	advice and assistance	No Change
§12-6-1140(10)	State	Statute	Maximum income tax deduction calculation for a volunteer firefighter, rescue squad member, volunteer member of a Hazardous Materials (HAZMAT) Response Team, reserve police officer, Department of Natural Resources deputy enforcement officer, a member of the State Guard, or a volunteer state constable.	Requires a service	Written certification	No Change
§12-6-2320(B)	State	Statute	Allocation and apportionment of taxpayer's income when provisions unfairly represent taxpayer's business activity; agreement with taxpayer; provision for taxpayer constructing or operating qualified recycling facility. Data from RFA used to determine per capita income from purposes of agreements between DOR and taxpayer allocating taxpayer's income.	Requires a service	Per capita income for the State shall be determined by using the most recent data available from the Revenue and Fiscal Affairs Office	No Change
§15-32-220	State	Statute	Noneconomic damages limit; exceptions; annual adjustment based on Consumer Price Index. BEA calculates inflation increases for noneconomic damages.	Requires a service	calculation	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§15-32-530	State	Statute	Awards not to exceed certain limits; Revenue and Fiscal Affairs Office to calculate adjustments to maximum punitive damage awards; publication in State Register.	Requires a service	calculation	No Change
§15-41-30	State	Statute	Property exempt from attachment, levy, and sale. BEA adjusts for inflation the amount of property value that is exempt by March first of each even-numbered year.	Requires a service	calculation	No Change
19-1001	State	Regulation	RFA shall collect ambulatory encounter data from any health care setting providing care on an outpatient basis. RFA may assess a civil fine for failure to comply with these regulations.	Requires a service	Hospitals and other licensed facilities must report outpatient data to RFA	No Change
19-1010	State	Regulation	RFA shall collect ambulatory encounter data from any health care setting providing care on an outpatient basis. RFA may assess a civil fine for failure to comply with these regulations.	Requires a service	Hospitals and other licensed facilities must report outpatient data to RFA	No Change
19-1020	State	Regulation	RFA shall collect ambulatory encounter data from any health care setting providing care on an outpatient basis. RFA may assess a civil fine for failure to comply with these regulations.	Requires a service	Hospitals and other licensed facilities must report outpatient data to RFA	No Change
19-1030	State	Regulation	RFA shall collect ambulatory encounter data from any health care setting providing care on an outpatient basis. RFA may assess a civil fine for failure to comply with these regulations.	Requires a service	Hospitals and other licensed facilities must report outpatient data to RFA	No Change
19-1040	State	Regulation	RFA shall collect ambulatory encounter data from any health care setting providing care on an outpatient basis. RFA may assess a civil fine for failure to comply with these regulations.	Requires a service	Hospitals and other licensed facilities must report outpatient data to RFA	No Change
19-1050	State	Regulation	RFA shall collect ambulatory encounter data from any health care setting providing care on an outpatient basis. RFA may assess a civil fine for failure to comply with these regulations.	Requires a service	Hospitals and other licensed facilities must report outpatient data to RFA	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
19-1060	State	Regulation	RFA shall collect ambulatory encounter data from any health care setting providing care on an outpatient basis. RFA may assess a civil fine for failure to comply with these regulations.	Requires a service	Hospitals and other licensed facilities must report outpatient data to RFA	No Change
19-1101	State	Regulation	The RFA shall release medical encounter data as directed by the Data Oversight Council.	Requires a service	RFA must follow data release protocol as established by the SC Data Oversight Council	No Change
19-1110	State	Regulation	The RFA shall release medical encounter data as directed by the Data Oversight Council.	Requires a service	RFA must follow data release protocol as established by the SC Data Oversight Council	No Change
19-1120	State	Regulation	The RFA shall release medical encounter data as directed by the Data Oversight Council.	Requires a service	RFA must follow data release protocol as established by the SC Data Oversight Council	No Change
19-1130	State	Regulation	The RFA shall release medical encounter data as directed by the Data Oversight Council.	Requires a service	RFA must follow data release protocol as established by the SC Data Oversight Council	No Change
19-800	State	Regulation	Data reporting requirements pertaining to South Carolina hospitals. RFA will specify the formats and data elements for the submission of data in conjunction with the Data Oversight Council. RFA may assess a civil fine for failure to comply with these regulations.	Requires a service	Hospitals shall report JAR, financial and medical record information to the RFA.	No Change
19-801	State	Regulation	Data reporting requirements pertaining to South Carolina hospitals. RFA will specify the formats and data elements for the submission of data in conjunction with the Data Oversight Council. RFA may assess a civil fine for failure to comply with these regulations.	Requires a service	Hospitals shall report JAR, financial and medical record information to the RFA.	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
19-810	State	Regulation	Data reporting requirements pertaining to South Carolina hospitals. RFA will specify the formats and data elements for the submission of data in conjunction with the Data Oversight Council. RFA may assess a civil fine for failure to comply with these regulations.	Requires a service	Hospitals shall report JAR, financial and medical record information to the RFA.	No Change
19-820	State	Regulation	Data reporting requirements pertaining to South Carolina hospitals. RFA will specify the formats and data elements for the submission of data in conjunction with the Data Oversight Council. RFA may assess a civil fine for failure to comply with these regulations.	Requires a service	Hospitals shall report JAR, financial and medical record information to the RFA.	No Change
P1A.12	State	FY23-24 Proviso	In the event an official EIA revenue shortfall is declared by the Board of Economic Advisors, the Department of Education may reduce any allocation in Section 1A specifically designated by proviso in accordance with the lower Board of Economic Advisors revenue estimate as directed by the Executive Budget Office. No allocation for teacher salaries shall be reduced as a result of this proviso.	Not related to agency deliverable	Proviso Number (P1A.13) amended from FY 22-23	No Change
P1A.31	State	FY23-24 Proviso	RFA shall estimate a southeastern average teacher salary, which shall be the average of the average teachers' salaries of the southeastern states.	Requires a service	Proviso Number (P1A.36) amended from FY 22-23	No Change
§2-1-220	State	Statute	Legislative appropriations; exemption from RFA and other entities' approval regarding expenditure, management or transfer of legislative appropriations.	Not related to agency deliverable		No Change
§22-2-190	State	Statute	Jury areas for magistrates courts in the various counties of the State are established and defined by maps on file with RFA.	Requires a service	Map	No Change
§22-2-30	State	Statute	Assistance in establishing jury areas; legislative adoption of jury areas. RFA provides demographic information upon request.	Requires a service	demographic information	No Change
§23-47-30	State	Statute	RFA reviews and approves local government 911 systems plans	Requires a service	review and approve	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§23-47-50	State	Statute	RFA reviews and approves the CMRS 911 charge	Requires a service	review and approve and calculate if needed	No Change
§23-47-65	State	Statute	CMRS Emergency Telephone Advisory Committee created; responsibilities of committee and Revenue and Fiscal Affairs Office.	Board, commission, or committee on which someone from our agency must/may serve		No Change
§2-41-50	State	Statute	Requirement to make professional and clerical support services available to the Joint Committee on Taxation.	Not related to agency deliverable		No Change
§27-2-85	State	Statute	Coordinate System for Defining Location of Points Within the State - Duties defined for the South Carolina Geodetic Survey as established within the Revenue and Fiscal Affairs Office.	Requires a service	Establish horizontal and vertical geodetic control within the State at a density that effectively will provide land and land-related items and records to be referenced to the national horizontal and vertical coordinate system, ensure the accuracy and integrity of new geodetic data entered into the state and national reference system, maintain geodetic files for the State, and disseminate geodetic information as necessary.	No Change
§27-2-95	State	Statute	State mapping products to be compatible with coordinate system; establishment of standards; programs.	Requires a service	coordinate mapping activities in the State to ensure that mapping products are compatible with the South Carolina Coordinate System	No Change
30-21	State	Regulation	The South Carolina Geodetic Survey must determine specifications for accuracy in the location and elevations of beach survey monuments.	Not related to agency deliverable	States that the specifications for accuracy in the location and elevation of Council monuments were determined by South Carolina Geodetic Survey	No Change
§31-13-170	State	Statute	Definition of low to moderate income for the Housing Authority based on the latest available statistics furnished to the Authority by the Revenue and Fiscal Affairs Office.	Requires a service	data	No Change
§31-3-20	State	Statute	Definition of low to moderate income for the Housing Authority from the latest available statistics furnished to the Authority by the Revenue and Fiscal Affairs Office.	Requires a service	data	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§38-71-1445	State	Statute	The South Carolina Department of Insurance and Revenue and Fiscal Affairs Office shall submit to the Office of the Governor and the General Assembly by January 1, 2010, a report on the effectiveness of the health group cooperative in expanding the availability of health insurance coverage for small employers.	Not related to agency deliverable		No Change
§4-10-540	State	Statute	Personal Property Tax Exemption Sales Tax Act; BEA must certify rate of Sales and Use tax necessary in a county to replace vehicle tax.	Requires a service	Written certification	No Change
§4-10-790	State	Statute	The RFA shall furnish data to the State Treasurer and to the applicable political subdivisions receiving local option sales tax revenues for the purpose of calculating distributions and estimating revenues.	Requires a service	furnish data including, but not limited to, gross receipts, net taxable sales, and tax liability by taxpayers	No Change
§41-29-120	State	Statute	RFA will continue to work with the Department of Employment and Workforce to develop and continuously improve a customer service portal, to include increased interagency integration and data sharing, and keep the General Assembly regularly informed of its progress in upgrading its computer system through a possible multistate compact in cooperation with the federal government.	Requires a service	(6) continue to work with the South Carolina Office of Research and Statistics of the Revenue and Fiscal Affairs Office to develop and continuously improve a customer service portal, to include increased interagency integration and data sharing, and keep the General Assembly regularly informed of its progress in upgrading its computer system through a possible multistate compact in cooperation with the federal government;	No Change
§4-23-1200	State	Statute	Landrum Fire and Rescue District in Greenville and Spartanburg Counties defined, in part, by RFA map.	Not related to agency deliverable		No Change
§44-1-210	State	Statute	All fees and charges collected pursuant to Sections 44-1-180 to 44-1-200, including vital statistics fees as now provided by law, shall be deposited in the State Treasury and shall be used in the operation of the public health program of the bureau, division, district health unit or local county health department which performed the services for which the fees and charges were collected. An annual report shall be made to the State Fiscal Accountability Authority, Executive Budget Office and the Revenue and Fiscal Affairs Office of the receipts and expenditures made under the provisions of Sections 44-1-180 to 44-1-200.	Not related to agency deliverable		No Change
§44-35-40	State	Statute	South Carolina Department of Health and Environmental Control will coordinate with RFA on procedures for the disclosure of confidential information in the Central Cancer Registry to researchers for the purposes of cancer prevention, control, and research.	Requires a service	The data release protocol developed in coordination with the Office of Research and Statistics of the Revenue and Fiscal Affairs Office, must be utilized by the registry to determine appropriate use and release of cancer registry data.	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§44-35-50	State	Statute	The Central Cancer Registry shall coordinate, to the fullest extent possible, with the Revenue and Fiscal Affairs Office, for the complete, timely, and accurate collection and reporting of cancer data.	Requires a service	The registry shall coordinate, to the fullest extent possible, with the Office of Research and Statistics of the Revenue and Fiscal Affairs Office, for the complete, timely, and accurate collection and reporting of cancer data.	No Change
§44-36-10	State	Statute	The South Carolina School of Public Health must adhere to regulations approved by the SC Data Oversight Council and promulgated by RFA if contacting patients or caregivers for the Alzheimer's Disease Registry	Requires a service	Patient contact following data received from the Office of Research and Statistics of the Revenue and Fiscal Affairs Office must be done in accordance with regulations approved by the South Carolina Data Oversight Council and promulgated by the Office of Research and Statistics of the Revenue and Fiscal Affairs Office. Caregivers must provide informed consent to participate in research on caregiving.	No Change
§44-36-30	State	Statute	For purposes of maintaining the Alzheimer's Disease Registry, the School of Public Health may access appropriate confidential data reported to the Revenue and Fiscal Affairs Office in accordance with Section 44-6-170.	Requires a service	A) The School of Public Health and all persons to whom data is released shall keep all patient information confidential. No publication of information, biomedical research, or medical data may be made which identifies the patients. For purposes of maintaining this registry, the School of Public Health may access appropriate confidential data reported to the Revenue and Fiscal Affairs Office in accordance with Section 44-6-170.	No Change
§44-5-40	State	Statute	South Carolina Department of Health and Environmental Control will coordinate with RFA and other agencies as appropriate in order to identify the data necessary for health planning and to develop the systems necessary to collect the data within the appropriate organizational structure.	Not related to agency deliverable		No Change
§44-61-160	State	Statute	RFA can access patient data collected under the Emergency Medical Services Act for purposes of maintaining the database and to provide access to appropriate confidential data reported in accordance with this Act.	Requires a service	For purposes of maintaining the database collected pursuant to this article, the department and the Revenue and Fiscal Affairs Office may access and provide access to appropriate confidential data reported in accordance with this section.	No Change
§44-61-330	State	Statute	The EMSC must adhere to regulations approved by the SC Data Oversight Council and promulgated by RFA if contacting patients or caregivers for the pediatric emergency and critical care medical services data.	Requires a service	Patient contact following data received from the Office of Research and Statistics of the Revenue and Fiscal Affairs Office must be conducted in accordance with regulations approved by the South Carolina Data Oversight Council and promulgated by the Office of Research and Statistics.	No Change
§44-61-340	State	Statute	For purposes of maintaining the statewide pediatric emergency and critical care medical services database, the RFA and the Department of Health and Human Services may access appropriate confidential data reported in accordance with Section 44-61-160.	Requires a service	For purposes of maintaining the database collected pursuant to this article, the department and the Revenue and Fiscal Affairs Office may both access and provide access to appropriate confidential data reported in accordance with Section 44-61-160.	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§44-6-150	State	Statute	Medically Indigent Assistance Program; reporting of charges for sponsored patients; duties of commission; duty to provide unreimbursed medical care to indigent persons. Hospital charges for patients sponsored by the Medically Indigent Assistance Program must be reported to the Revenue and Fiscal Affairs Office pursuant to Section 44-6-170.	Requires a service	(B) Hospital charges for patients sponsored by the Medically Indigent Assistance Program must be reported to the Revenue and Fiscal Affairs Office pursuant to Section 44-6-170.	No Change
§44-6-155	State	Statute	The South Carolina Department of Health and Human Services must provide up to two hundred forty thousand dollars from the Medicaid Expansion Fund to reimburse the Revenue and Fiscal Affairs Office and hospitals for the cost of collecting and reporting data pursuant to Section 44-6-170.	Requires a service	(7) provide up to two hundred forty thousand dollars to reimburse the Office of Research and Statistics of the Revenue and Fiscal Affairs Office and hospitals for the cost of collecting and reporting data pursuant to Section 44-6-170;	No Change
§44-6-170	State	Statute	Establishment of the Data Oversight Council to make recommendations to the General Assembly concerning the collection and release of health care-related data by the State which the council considers necessary to assist in the formation of health care policy in the State. RFA shall promulgate regulations regarding collection of patient data and convene a task force to make recommendations to the Council.	Requires a service	(D) The office, with the approval of the council, shall promulgate regulations in accordance with the Administrative Procedures Act regarding the collection of inpatient and outpatient information. No data may be released by the office except in a format recommended by the council and consistent with regulations. Before the office releases provider identifiable data the office must determine that the data to be released is for purposes consistent with the regulations as promulgated by the office and the release must be approved by the council and the committee. Provided, however, committee approval of the release is not necessary if the data elements and format in the release are substantially similar to releases or standardized reports previously approved by the committee. The council shall make periodic recommendations to the committee and the General Assembly concerning the collection and release of health care-related data by the State. Regulations promulgated by the office mandating the collection of inpatient or outpatient data apply to every provider or insurer affected by the regulation regardless of how the data is collected by the provider or insurer. Every effort must be made to utilize existing data sources.	No Change
§44-6-180	State	Statute	The Revenue and Fiscal Affairs Office shall use patient-identifiable data collected pursuant to Section 44-6-170 for the purpose of linking various data bases to carry out the purposes of Section 44-6-170. Linked data files must be made available to those agencies providing data files for linkage. No agency receiving patient-identifiable data collected pursuant to Section 44-6-170 may release this data in a manner such that an individual patient or provider may be identified except as provided in Section 44-6-170.	Requires a manner of delivery	The Revenue and Fiscal Affairs Office shall use patient-identifiable data collected pursuant to Section 44-6-170 for the purpose of linking various data bases to carry out the purposes of Section 44-6-170. Linked data files must be made available to those agencies providing data files for linkage. No agency receiving patient-identifiable data collected pursuant to Section 44-6-170 may release this data in a manner such that an individual patient or provider may be identified except as provided in Section 44-6-170. Nothing in this section may be construed to limit access by a submitting provider or its designee to that provider's information.	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§58-23-1700(J)	State	Statute	To ensure proper distribution of the local assessment fee, RFA must prepare and make available to the public Geographic Information System (GIS) for use in determining whether each prearranged trip through a transportation network company occurred within the incorporated boundaries of a municipality, or outside of the incorporated boundaries of a municipality and within the boundaries of a county of this State. This file must be updated quarterly and published on the RFA website.	Requires a service	data	No Change
§59-110-70	State	Statute	Office for Health Care Workforce Research will collaborate with RFA , the South Carolina Center for Nursing Leadership, health professional education programs, professional associations representing the various health profession disciplines, and the health care delivery system to monitor the need for and educational capacity for nurses in South Carolina.	Not related to agency deliverable		No Change
§59-150-350	State	Statute	The Board of Economic Advisors, in conjunction with the Lottery Commission, must provide to the General Assembly, in a separate estimate, the amount of projected net lottery proceeds for the upcoming fiscal year.	Report our agency must/may provide		No Change
§59-156-190	State	Statute	The Department of Education may retain $185 for the transportation of each four-year-old student. This amount annually must be increased by the same projected rate of inflation as determined by the Revenue and Fiscal Affairs Office for the Education Finance Act.	Requires a service	calculation	No Change
§59-18-1950(B)(1)	State	Statute	RFA , working with First Steps, SDE, CHE, DSS, TEC, CMRC, and DEW shall develop, implement, and maintain a universal identification system that includes, at a minimum, the following information for measuring the continuous improvement of the state public education system and the college and career readiness and success of its graduates: (a) students graduating from public high schools in the state who enter postsecondary education without the need for remediation; (b) working aged adults in SC by county who possess a postsecondary degree or industry credential; (c) high school graduates who are gainfully employed in the state within 5 and 10 years of graduating from high school; and (d) outcome data regarding student achievement and student growth that will assist colleges of education in achieving accreditation and in improving the quality of teachers in classrooms. (2) All information disseminated will conform to state and federal privacy laws.	Requires a service	develop, implement, and maintain a universal identification system	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§59-20-40	State	Statute	Each year the Revenue and Fiscal Affairs Office shall submit to the Legislature an estimate of the projected rate of inflation for the fiscal year to be budgeted, and the base student cost shall be adjusted to incorporate the inflated cost of providing the Defined Minimum Program.	Requires a service	calculation	No Change
§59-20-50	State	Statute	RFA must provide the General Assembly during their deliberations on the annual appropriations bill the southeastern average teacher salary. The southeastern average teacher salary is the average of the average teachers' salaries of the southeastern states.	Requires a service	calculation	No Change
§59-21-1030	State	Statute	RFA must provide an inflation factor to school district boards of trustees or any other appropriate governing body of a school district. Beginning in 1985-86, local financial effort for noncapital programs must be adjusted for an inflation factor so that the level of financial effort per pupil for noncapital programs is maintained as a minimum effort.	Requires a service	calculation	No Change
§6-1-320	State	Statute	The Revenue and Fiscal Affairs Offices shall compute the increase in the average of the twelve monthly consumer price indices for the most recent twelve-month period consisting of January through December of the preceding calendar year, plus, beginning in 2007, the percentage increase in the previous year in the population of the entity as determined by the Office of Research and Statistics of the Revenue and Fiscal Affairs Office. These inflation factors are used by local governing bodies as a limit on millage rate increases.	Requires a service	Written certification	No Change
§7-7-100	State	Statute	(B) The precinct lines defining the precincts provided in subsection (A) are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as P-11-04 and as shown on copies of the official map provided to the State Election Commission and the Board of Voter Registration and Elections of Barnwell County.	Requires a service	Map	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§7-7-110	State	Statute	(B) The precinct lines defining the above precincts are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-13-19 and P-13-23 and as shown on copies provided to the Board of Voter Registration and Elections of Beaufort County by the Revenue and Fiscal Affairs Office.	Requires a service	Map number amended	Amended
§7-7-120	State	Statute	(B) The precinct lines defining the precincts provided in subsection (A) are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-15-19 and as shown on copies provided to the Board of Voter Registration and Elections of Berkeley County.	Requires a service	Map	No Change
§7-7-130	State	Statute	(B) The precinct lines defining the above precincts are as shown on maps filed with the clerk of court of the county and also on file with the State Election Commission as provided and maintained by the Revenue and Fiscal Affairs Office and designated as document P-17-17. (Calhoun County)	Requires a service	Map	No Change
§7-7-140	State	Statute	(B) The precinct lines pursuant to subsection (A) defining the precincts in Charleston County are as shown on the official map of the United States Census Bureau designated as P-19-17 on file with the Revenue and Fiscal Affairs Office. The Revenue and Fiscal Affairs Office shall provide revised copies of maps of the above precincts defining precinct changes incorporated by the Revenue and Fiscal Affairs Office pursuant to this section to the Board of Voter Registration and Elections of Charleston County.	Requires a service	Map	No Change
§7-7-160	State	Statute	(B) The polling places of the various voting precincts in Cherokee County must be designated by the Board of Voter Registration and Elections of Cherokee County. The precinct lines defining the above precincts are as shown on the official map designated as P-21-23 on file with the Revenue and Fiscal Affairs Office and as shown on copies provided to the Board of Voter Registration and Elections of Cherokee County by the Revenue and Fiscal Affairs Office. The official map may not be changed except by act of the General Assembly.	Requires a service	Map	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§7-7-170	State	Statute	(B) The precinct lines defining the precincts provided in subsection (A) are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-23-14 and as shown on copies of the official map provided to the Board of Voter Registration and Elections of Chester County by the Office of Research and Statistics.	Requires a service	Map	No Change
§7-7-180	State	Statute	(B) The precinct lines defining the precincts in Chesterfield County pursuant to subsection (A) are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-25-08 and as shown on copies of the official map provided to the Board of Voter Registration and Elections of Chesterfield County by the office	Requires a service	Map	No Change
§7-7-190	State	Statute	(C) The precinct lines defining the precincts as provided in subsection (A) are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-27-17. (Clarendon County)	Requires a service	Map	No Change
§7-7-200	State	Statute	(B) The precinct lines defining the precincts provided for in subsection (A) are as shown on maps filed with the Colleton County Board of Voter Registration and Elections as provided and maintained by the Revenue and Fiscal Affairs Office designated as document P-29-15.	Requires a service	Map	No Change
§7-7-210	State	Statute	(B) The precinct lines defining the precincts provided for in subsection (A) are as shown on map document P-31-07 on file with the Board of Voter Registration and Elections of Darlington County as provided and maintained by the Revenue and Fiscal Affairs Office.	Requires a service	Map	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§7-7-220	State	Statute	(B) The precinct lines defining these precincts are as shown on maps filed with the clerk of court of the county and also on file with the State Election Commission as provided and maintained by the Revenue and Fiscal Affairs Office and designated as document P-33-19.	Requires a service	Map	No Change
§7-7-230	State	Statute	(B) The precinct lines defining the above precincts are as shown on maps filed with the Revenue and Fiscal Affairs Office designated as document P-35-19 and as shown on copies provided to the Board of Voter Registration and Elections of Dorchester County by the office.	Requires a service	Map	No Change
§7-7-240	State	Statute	(B) The precinct lines defining the above precincts are as shown on maps provided to the Board of Voter Registration and Elections of Edgefield County as maintained by the Revenue and Fiscal Affairs Office and designated as document P-37-13.	Requires a service	Map	No Change
§7-7-250	State	Statute	The precinct lines defining the above precincts are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office and as shown on copies of the official map provided to the State Election Commission and the Board of Voter Registration and Elections of Fairfield County by the Office of Research and Statistics. The official date of the map is June 15, 1989.	Requires a service	Map	No Change
§7-7-260	State	Statute	(B) The precinct lines defining the precincts in subsection (A) are as shown on the official map designated as document P-41-17 and on file with the Revenue and Fiscal Affairs Office and as shown on certified copies provided to the State Election Commission and the Board of Voter Registration and Elections of Florence County by the Revenue and Fiscal Affairs Office.	Requires a service	Map	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§7-7-270	State	Statute	(B) The precinct lines defining the above precincts in Georgetown County are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-43-17 and as shown on copies of the official map provided by the office to the Board of Voter Registration and Elections of Georgetown County.	Requires a service	Map	No Change
§7-7-280	State	Statute	(B) The precinct lines defining the precincts in subsection (A) are as shown on maps filed with the Board of Voter Registration and Elections of Greenville County as provided and maintained by the Revenue and Fiscal Affairs Office designated as document P-45-21.	Requires a service	Map	No Change
§7-7-290	State	Statute	(B) The precinct lines defining the precincts in subsection (A) are as shown on the official map designated as document P-47-19A on file with the Revenue and Fiscal Affairs Office and as shown on copies provided to the Board of Voter Registration and Elections of Greenwood County. The official map may not be changed except by act of the General Assembly.	Requires a service	Map	No Change
§7-7-300	State	Statute	(B) The precinct lines defining the precincts provided in subsection (A) are as shown on the map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-49-12 and as shown on copies provided to the Board of Voter Registration and Elections of Hampton County.	Requires a service	Map	No Change
§7-7-320	State	Statute	(B) Precinct lines defining the precincts provided for in subsection (A) are as shown on maps filed with the Board of Voter Registration and Elections of Horry County as provided and maintained by the Revenue and Fiscal Affairs Office designated as document P-51-22.	Requires a service	Map	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§7-7-330	State	Statute	(B) The precinct lines defining the precincts in subsection (A) are as shown on maps filed with the clerk of court of the county and also on file with the State Election Commission as provided and maintained by the Revenue and Fiscal Affairs Office designated as document P-53-23. (Jasper County)	Requires a service	Map	No Change
§7-7-340	State	Statute	(B) The precinct lines defining the above precincts in Kershaw County are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-55-20 and as shown on copies of the official map provided to the Board of Voter Registration and Elections of Kershaw County.	Requires a service	Map	No Change
§7-7-350	State	Statute	(B) The precinct lines defining the above precincts are as shown on maps filed with the clerk of court of the county and also on file with the State Election Commission as provided and maintained by the Revenue and Fiscal Affairs Office designated as document P-57-23A. (Lancaster County)	Requires a service	Map	No Change
§7-7-360	State	Statute	(B) The precinct lines defining the precincts in subsection (A) are as shown on the official map designated as P-59-22 and on file with the Revenue and Fiscal Affairs Office and as shown on certified copies provided to the Board of Voter Registration and Elections of Laurens County.	Requires a service	Map	No Change
§7-7-370	State	Statute	(B) The precinct lines defining the above precincts are as shown on maps filed with the Clerk of Court of the county and also on file with the State Election Commission as provided and maintained by the Revenue and Fiscal Affairs Office designated as document P-61-04. (Lee County)	Requires a service	Map	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§7-7-380	State	Statute	(B) The polling places of the various voting precincts in Lexington County must be designated by the Board of Voter Registration and Elections of Lexington County. The precinct lines defining the precincts in subsection (A) are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-63-14 and as shown on copies provided to the Board of Voter Registration and Elections of Lexington County. The official map may not be changed except by act of the General Assembly.	Requires a service	Map	No Change
§7-7-390	State	Statute	The precinct lines defining the above precincts are as shown on official maps on file with the Revenue and Fiscal Affairs Office designated as document P-65-13 and as shown on certified copies provided to the State Election Commission and the Board of Voter Registration and Elections of McCormick County.	Requires a service	Map	No Change
§7-7-400	State	Statute	The precinct lines defining the above precincts are as shown on maps filed with the Clerk of Court of the county and also on file with the State Election Commission as provided and maintained by the Revenue and Fiscal Affairs Office.	Requires a service	Map	No Change
§7-7-410	State	Statute	(B) The precinct lines defining the precincts provided in subsection (A) of this section are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-69-93 and as shown on certified copies of the official map provided by the office to the State Election Commission and the Board of Voter Registration and Elections of Marlboro County.	Requires a service	Map	No Change
§7-7-420	State	Statute	(B) The precinct lines defining the precincts provided in subsection (A) in Newberry County are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-71-18A and as shown on copies of the official map provided by the office to the State Election Commission and the Board of Voter Registration and Elections of Newberry County.	Requires a service	Map	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§7-7-430	State	Statute	(B) The precinct lines defining the above precincts in Oconee County are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-73-22 and as shown on certified copies of the official map provided to the Board of Voter Registration and Elections of Oconee County.	Requires a service	Map	No Change
§7-7-440	State	Statute	(B) The precinct lines defining the precincts in subsection (A) are as shown on official maps on file with the Revenue and Fiscal Affairs Office and as shown on copies provided to the State Election Commission and the Board of Voter Registration and Elections of Orangeburg County by the office and designated as P-75-23A.	Requires a service	Map	No Change
§7-7-450	State	Statute	(B) The precinct lines defining the above precincts are as shown on official maps on file with the Revenue and Fiscal Affairs Office designated as document P-77-19 and as shown on certified copies provided to the Board of Voter Registration and Elections of Pickens County.	Requires a service	Map	No Change
§7-7-465	State	Statute	(B) The precinct lines defining the precincts provided in subsection (A) are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-79-15 and as shown on copies of the official map provided to the Board of Voter Registration and Elections of Richland County by the Revenue and Fiscal Affairs Office.	Requires a service	Map	No Change
§7-7-480	State	Statute	(B) The precinct lines defining the above precincts are as shown on official maps on file with the Revenue and Fiscal Affairs Office designated as document P-81-20 and as shown on certified copies provided to the State Election Commission and the Board of Voter Registration and Elections of Saluda County by the office.	Requires a service	Map	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§7-7-490	State	Statute	(B) Precinct lines defining the precincts in subsection (A) are as shown on the official map on file with the Revenue and Fiscal Affairs Office, and as shown on copies provided to the Board of Voter Registration and Elections of Spartanburg County by the Revenue and Fiscal Affairs Office designated as document P-83-23A.	Requires a service	Map	No Change
§7-7-501	State	Statute	(B) The precinct lines defining the precincts provided for in subsection (A) are as shown on the official map prepared by and on file with the Revenue and Fiscal Affairs Office designated as document P-85-09 and as shown on copies provided to the Board of Voter Registration and Elections of Sumter County by the office.	Requires a service	Map	No Change
§7-7-510	State	Statute	(B) The precinct lines defining the precincts in subsection (A) are as shown on maps filed with the clerk of court of the county and also on file with the State Election Commission as provided and maintained by the Revenue and Fiscal Affairs Office designated as document P-87-21.	Requires a service	Map	No Change
§7-7-520	State	Statute	(B) The precinct lines defining the precincts provided in subsection (A) are as shown on maps filed with the Board of Voter Registration and Elections of Williamsburg County as provided and maintained by the Revenue and Fiscal Affairs Office designated as document P-89-12.	Requires a service	Map	No Change
§7-7-530	State	Statute	(B) The precinct lines defining the precincts in subsection (A) are as shown on the official map on file with the Revenue and Fiscal Affairs Office, or its successor agency, designated as document P-91-23A and as shown on copies provided to the Board of Voter Registration and Elections of York County by the Revenue and Fiscal Affairs Office.	Requires a service	Map	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
House Rule 5.13	State		Each bill effecting the expenditures of money by the State or directly affecting state revenues shall, prior to receiving second reading, have attached to it in writing such comment of the appropriate state official or office as may appear appropriate regarding the bill's effect on the finances of the State. Each committee amendment that substantially changes a bill effecting expenditures of money by the State or directly affecting state revenues, prior to the bill receiving second reading, shall have attached to the committee amendment such comment of the appropriate state official or office as may appear appropriate regarding the committee amendment's effect on the finances of the State. Provided, however, this rule shall not be invoked where the amount is shown in the bill. Committee chairmen shall satisfy these requirements of a fiscal impact statement prior to the bill receiving second reading.	Requires a service	Fiscal Impact Statement - Verbiage amended from FY 2022-23	No Change
House Rule 5.3A	State		Every General Appropriations Bill and Supplemental Appropriations Bill for the ordinary expenses of State Government before presentation shall have attached thereto a certificate from the Revenue and Fiscal Affairs Office stating that the total of the appropriations therein provided for is not in excess of the estimated total revenue of the State for such purposes. After passage on second reading and before its consideration on third reading, every General Appropriations Bill, and every Supplemental Appropriations Bill shall have attached thereto a certificate from the Revenue and Fiscal Affairs Office that the total of the appropriations therein provided is not in excess of the estimated total revenue of the State for such purposes, including that revenue which may be provided in the bill, or in any other bill previously passed by the House for the fiscal year to which the bill is applicable, and if the Revenue and Fiscal Affairs Office cannot give such certificate, the Speaker shall order the bill recommitted to the Ways and Means Committee.	Requires a service	Written certification	No Change
House Rule 5.3B	State		Provided, if an amendment identifies unspent projected revenue or balance as the funding source, the Speaker must consult with the Office of Revenue and Fiscal Affairs and confirm the existence of sufficient unspent revenue or balance before the House may consider the amendment.	Requires a service	consultation	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
House Rule 5.3C	State		Any provision offered for inclusion in the Annual Appropriations Bill which increases or decreases the most recent official projection of general fund revenues of the Board of Economic Advisors may not be included in the bill or recommendation unless the revenue impact is certified by the Board of Economic Advisors	Requires a service	certification	No Change
Senate Rule 26E	State		Any Bill or Resolution affecting the expenditure of money by the State shall, prior to receiving second reading, have attached to it in writing such comment of the State Revenue and Fiscal Affairs Office as may appear appropriate regarding its effect on the finances of the State.	Requires a service	Fiscal Impact Statement	No Change
Title 13 U.S.C., Section 8 (b)	Federal	Statute	Authorization for the US Census Bureau to undertake joint projects with the states. Pursuant to this authority, the Revenue and Fiscal Affairs Office will collaborate with the U.S. Census Bureau on population and housing unit estimates.	Report our agency must/may provide		No Change
Title 15 U.S.C., Section 1525	Federal	Statute	Authorization for the US Census Bureau to undertake joint projects with the states. Pursuant to this authority, the Revenue and Fiscal Affairs Office, acting as the State Data Center, will collaborate with the U.S. Census Bureau as a premier local partner to disseminate information and data produced by the Census Bureau to state and local governments. Since the State Data Center (SDC) is an official source of Census Bureau data for South Carolina, the SDC will be provided with Census Bureau data products, technical support, and training at no cost.	Requires a service	data	No Change
§59-26-35	State	Statute	The South Carolina Commission on Higher Education, with the assistance of the Department of Education, State Board of Education, the Center for Research on Teacher Education (SC-TEACHER), and the Revenue and Fiscal Affairs Office, shall form a commission to conduct a detailed assessment of the current data infrastructure, develop metrics, determine weightings, construct a unified data upload system, and construct public and private facing data reports including, but not limited to, annually publishing before November first an online report card known as the 'South Carolina Educator Preparation Report Card'.	Board, commission, or committee on which someone from our agency must/may serve		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§6-1-400(J)	State	Statute	A taxing jurisdiction shall provide access to taxpayers for the reporting, calculation, and payment of business license taxes through the business license tax portal hosted and managed by the Revenue and Fiscal Affairs Office, subject to the availability and capability of the portal.	Requires a service		No Change
P1.114	State	FY22-23 Proviso	Appoint one member to the Teacher Recruitment and Retention Task Force	Board, commission, or committee on which someone from our agency must/may serve	Ran its course without change in FY 22-23.	No Change
§41-30-520	State	Statute	Coordinating Council for Workforce Development consists of the following members: (1) the Executive Director of the Department of Employment and Workforce or his designee, who shall serve as chairman; (2) the Director of the Office of Statewide Workforce Development or his designee; (3) the Director of the South Carolina Department of Veterans Affairs or his designee; (4) the Commissioner of South Carolina Vocational Rehabilitation or his designee; (5) the Chairman of the South Carolina Research Authority or his designee; (6) the Commissioner of Agriculture or his designee; (7) the Director of the Department of Labor, Licensing and Regulation or his designee; (8) the Director of the Office of Revenue and Fiscal Affairs or his designee; (9) the Director of the Education Oversight Committee or his designee; (10) the President of the South Carolina Manufacturing Extension Partnership or his designee;	Board, commission, or committee on which someone from our agency must/may serve		No Change
§12-37-2850	State	Statute	The Department of Motor Vehicles shall assess annually the road use fee due on large commercial motor vehicles and buses based on the value determined in Section 12-37-2820 and an average millage for all purposes statewide for the preceding calendar year and shall publish the average millage for the preceding year by July first of each year. The Department of Revenue, in consultation with the Revenue and Fiscal Affairs Office, shall calculate the millage to be used to calculate the road use fee by June first of each year for the following calendar year. The road use fee assessed must be paid to the Department of Motor Vehicles, in addition to the registration fees required pursuant to Sections 56-3-660 and 56-3-670, at the time and in the manner that the registration fees on the vehicle are paid pursuant to Sections 56-3-660 and 56-3-670. Distribution of the fees paid must be made by the Office of the State Treasurer based on the distribution formula provided in Sections 12-37-2865 and 12-37-2870.	Requires a service	calculation along with DOR	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
§5-7-240	State	Statute	Beginning with the municipality fiscal year which begins after January 1, 2024, the reporting threshold is $500,000 of the total recurring revenue of a municipality. As soon as practicable at the beginning of each subsequent calendar year, the Revenue and Fiscal Affairs Office must determine the increase or decrease in the ratio of the Consumer Price Index to the index as of December 31 of the previous year and the threshold must be increased accordingly. If the average of the twelve-month consumer price index experiences a negative percentage, the average is deemed to be zero. For purposes of this subsection, "Consumer Price Index" means the Consumer Price Index for All Urban Consumers as published by the United States Department of Labor, Bureau of Labor Statistics.	Requires a service	calculation	No Change

2026

Services Data

as submitted for the Accountability Report by:

E500 - REVENUE AND FISCAL AFFAIRS

Description of Service	Description of Direct Customer	Customer Name	Others Impacted by Service	Division or major organizational unit providing the service.	Description of division or major organizational unit providing the service.	Primary negative impact if service not provided.	Changes made to services during FY2026	Summary of changes to services
The Statistics and Health Resources Sections of the Data Integration and Analysis Division provide data linkages and analysis.	Customers include other state agencies, health-care providers, researchers, and non-profit organizations.	Customers vary depending on the nature of the request.	Citizens eligible for, or enrolled in, state programs	Data Integration and Analysis	The division is the central setting for the South Carolina Integrated Data System (IDS). Through a series of statutes and agreements, agencies and organizations entrust their data systems with H&D. The IDS enables the analysis of the use of services and crossover by individuals among these agencies and organizations, adds a new dimension to information for program management and evaluation, and allows for identification and longitudinal analysis of cohorts of interest	Impede research, and agencies may be unable to operate needed programs such as the direct certification of students for free and reduced lunch or the allocation of resources based on population characteristics.	No Change	
The Data Visualization Section of the Data Integration and Analysis Division provides data analysis, online dashboard with mapping capability, and spatial analysis.	Anyone accessing the agency's public website.	Customers accessing website		Data Integration and Analysis	The division is the central setting for the South Carolina Integrated Data System (IDS). Through a series of statutes and agreements, agencies and organizations entrust their data systems with H&D. The IDS enables the analysis of the use of services and crossover by individuals among these agencies and organizations, adds a new dimension to information for program management and evaluation, and allows for identification and longitudinal analysis of cohorts of interest	Reduced transparency of state government operations.	No Change	
The Development Section under IT provides custom web application development.	Customers include other state agencies, universities, and non-profit organizations.	State Agencies, Universities, and Non-profits	State agency customers	Information Technology	Supports the IT needs of the agency and partners	Inability to efficiently manage and evaluate programs and in some cases, inability to provide effective customer care.	No Change	

Description of Service	Description of Direct Customer	Customer Name	Others Impacted by Service	Division or major organizational unit providing the service.	Description of division or major organizational unit providing the service.	Primary negative impact if service not provided.	Changes made to services during FY2026	Summary of changes to services
Census State Data Center lead, providing public information as well as population estimates and projections.	Customers range from the public to state agencies with specific needs for demographic information.	The public, state agencies, non-profits, and universities.		Data Integration and Analysis	The division is the central setting for the South Carolina Integrated Data System (IDS). Through a series of statutes and agreements, agencies and organizations entrust their data systems with H&D. The IDS enables the analysis of the use of services and crossover by individuals among these agencies and organizations, adds a new dimension to information for program management and evaluation, and allows for identification and longitudinal analysis of cohorts of interest	Accurate demographic information is essential to state program planning across all state agencies.	No Change	
Fiscal impacts for legislation impacting state and local revenue and expenditures	State legislature	General Assembly	State Agencies and Local Governments	Fiscal Analysis	This Division is responsible for estimates and projections of revenues and expenditures for state and local governments and analysis of fiscal impacts	General Assembly would not have an estimate of potential impact of legislation and other relevant statistics	No Change	
Statutory calculations and reports for the Education Finance Act, property tax reimbursements, millage rate increase limitations, statewide millage rate, and inflation factors	State Agencies and Local Governments	State Agencies and Local Governments		Fiscal Analysis	This Division is responsible for estimates and projections of revenues and expenditures for state and local governments and analysis of fiscal impacts	Local Governments would not have an estimate of reimbursements for budgetary purposes; Local Governments would not have the statutory limit for millage increases	No Change	
Budgetary projections of student counts, teacher salaries, local revenue estimates, and other forecasts	State legislature	General Assembly	State Agencies and Local Governments	Fiscal Analysis	This Division is responsible for estimates and projections of revenues and expenditures for state and local governments and analysis of fiscal impacts	Legislature and state agencies would not have projections for budgetary purposes. Local Governments would not have an estimate of potential revenue for sales taxes.	No Change	

Description of Service	Description of Direct Customer	Customer Name	Others Impacted by Service	Division or major organizational unit providing the service.	Description of division or major organizational unit providing the service.	Primary negative impact if service not provided.	Changes made to services during FY2026	Summary of changes to services
Projections for EFA, SE teacher salary average, and student counts; Jobs Tax Credit county designations; Statewide millage rate estimate calculations; DHHS long-term care facility rate inflation factor	General Assembly, State Agencies, and/or Local Governments	General Assembly, State Agencies, and/or Local Governments		Fiscal Analysis	This Division is responsible for estimates and projections of revenues and expenditures for state and local governments and analysis of fiscal impacts	Legislature and state agencies would not have projections for budgetary purposes. Local Governments would not have an estimate of potential revenue for sales taxes.	No Change	
Coordinates with the US Census Bureau and assists researchers and the public with data retrieval; Serves as the State Data Center	Demographics of requestors not collected	Demographics of requestors not collected		Data Integration and Analysis	This Division is responsible for estimates and projections of revenues and expenditures for state and local governments and analysis of fiscal impacts	State Government would not have a designated state data center with the US Census Bureau	No Change	
Maps, demographic reports, and redistricting support	General Assembly, State Agencies, and/or Local Governments	General Assembly, State Agencies, and/or Local Governments		Digital Cartography	Provides mapping and redistricting services to the legislature and local governments	Legislature and local governments would have to find another resource.	No Change	
Reports of voters possibly assigned to the incorrect election districts	General Assembly, State Agencies, and/or Local Governments	General Assembly, State Agencies, and/or Local Governments		Digital Cartography	Provides mapping and redistricting services to the legislature and local governments	Voters could be allowed to vote in incorrect election districts	No Change	
Maps of election districts and redistricting support	Local Governments	Local Governments		Digital Cartography	Provides mapping and redistricting services to the general public, legislature, and local governments	Local Governments would have to pay a private entity to assist with the redistricting process	No Change	
Wireless 911 funding	(50) local 911 jurisdictions covering the entire state	(46) counties; (4) municipalities	all South Carolina residents and visitors	SC Wireless 911	Distribute and reimburse wireless 911 surcharges back to the local jurisdictions which assists in the funding of local 911 operations.	Lack of funding would likely lead to 9-1-1 emergency calls not being answered in South Carolina	No Change	

Description of Service	Description of Direct Customer	Customer Name	Others Impacted by Service	Division or major organizational unit providing the service.	Description of division or major organizational unit providing the service.	Primary negative impact if service not provided.	Changes made to services during FY2026	Summary of changes to services
Quality 911 service	(50) local 911 jurisdictions covering the entire state	(46) counties; (4) municipalities	all South Carolina residents and visitors	SC Wireless 911	With the funding provided by our office, local jurisdictions are able to maintain and provide 911 service for their areas.	potential for 9-1-1 emergency calls not being answered in South Carolina	No Change	
Support the Senate Finance Committee and House Ways & Means Committee by providing analysis and reports to ensure the integrity of the appropriation bill during the annual budget process	State legislature	General Assembly		Fiscal Analysis	This Division is responsible for estimates and projections of revenues and expenditures for state and local governments and analysis of fiscal impacts	State would not have a timely budget	No Change	
Prepare a variety of reports (analytical and historical budget reports, summaries, and other statistical information) that support budgetary decision-making by the General Assembly	State legislature	General Assembly		Fiscal Analysis	This Division is responsible for estimates and projections of revenues and expenditures for state and local governments and analysis of fiscal impacts	Only comprehensive source for historical appropriation and expenditure data	No Change	
SC Real Time Network	Farming Community (precision agriculture), GIS technicians, Land Surveyors, Construction	over 900 customers statewide	SC Society of Professional Land Surveyors	SC Geodetic Survey	The South Carolina Geodetic Survey (SCGS) ensures the integrity of geodetic control throughout South Carolina so that land and land-related items can be accurately referenced to the national horizontal and vertical coordinate system. The SCGS accomplishes this by operating a statewide Real-Time GPS Network and upgrading county geodetic networks.	services contingent upon GIS accuracy across the state such as precision farming, construction, engineering, and surveying would be severely hampered	No Change	

Description of Service	Description of Direct Customer	Customer Name	Others Impacted by Service	Division or major organizational unit providing the service.	Description of division or major organizational unit providing the service.	Primary negative impact if service not provided.	Changes made to services during FY2026	Summary of changes to services
Statewide Aerial Orthophotography program	tax assessment, economic development, emergency response, land and forest management, law enforcement, road construction, and disaster recovery	multitude of federal, state, and local governments	photogrammetric firms	GIS and Mapping	The SCGS's county aerial orthophotography program begun in 1986 was the catalyst for creating and maintaining an accurate, up-to-date, uniform statewide mapping system on a county-by-county basis. This digitized map base is the foundation for county and state computerized land information systems that facilitate manipulating and storing land records for a multitude of purposes.	services contingent upon accurate aerial imagery would be severely hampered	No Change	
County Boundary program	tax assessment, redistricting (schools, political, other), emergency services	state and local governments	citizens	SC Geodetic Survey	The SCGS also re-establishes indeterminate political boundaries to ensure jurisdictional integrity which avoids costly litigation.	citizens would be negatively impacted in terms of tax assessments, ability to receive emergency services, voting, schools, etc.	No Change	
Staff provide expert analysis and information to assist the BEA Board in forecasting revenues and produce monthly reports monitoring revenue collections and the economy.	State appropriations process	Governor and General Assembly	All agencies and local governments	Fiscal Analysis	This Division is responsible for estimates and projections of revenues and expenditures for state and local governments and analysis of fiscal impacts	State would not have a timely forecast of General Fund Revenue for the budget process or be notified of potential changes in revenues.	No Change	
Staff assist local governments in the redistricting process	counties and municipalities	counties and municipalities		GIS and Mapping	The GIS and Mapping section develops standardized, geocoded data sets and provides geospatial demographic and statistical analysis and maps to support informed decision-making and provision of services. The section also facilitates the collection of statewide aerial imagery every three years to support state and local governments with manipulating and storing land records for a multitude of services.	County and Municipal governments would have to pay a consultant to provide the service.	No Change	Local government redistricting occurs as a result of the decennial census and therefore, is a service we provide intermittently.

Description of Service	Description of Direct Customer	Customer Name	Others Impacted by Service	Division or major organizational unit providing the service.	Description of division or major organizational unit providing the service.	Primary negative impact if service not provided.	Changes made to services during FY2026	Summary of changes to services
Host the Business License Renewal Portal	MASC, local taxing jurisdictions, and business paying taxes in the local government	MASC, local taxing jurisdictions, and business paying taxes in the local government	Tax payers	Information Technology	Supports the IT needs of the agency and partners	The process would be manual; therefore less efficient and more resource intensive.	No Change	This is a new initiative
Host the Department of Public Safety reporting infrastructure	SC Department of Public Safety	SC Department of Public Safety	N/A	Information Technology	Supports the IT needs of the agency and partners	Potential delay in reporting for DPS.	No Change	This is a new initiative

2026

Partnerships Data

as submitted for the Accountability Report by:

E500 - REVENUE AND FISCAL AFFAIRS

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
State Government	Department of Commerce	Partner in the establishment of a childhood to adult data system connecting education policy to workforce development	No Change
State Government	Department of Employment and Workforce	Partner in the establishment of a childhood to adult data system connecting education policy to workforce development	No Change
State Government	Department of Revenue	DOR provides individual income tax, sales tax and property tax data which is necessary for fiscal analyses and revenue projection	No Change
State Government	Department of Social Services	Partner in the establishment of a childhood to adult data system connecting education policy to workforce development	No Change
Federal Government	FCC	Complete report annually on 911 funding and operations for the state	No Change
State Government	Labor, Licensing and Regulation	Implement a statewide fire district GIS database in coordination with SC Dept. of LLR to coordinate statewide emergency efforts	No Change

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
Local Government	Local 911 coordinators and directors	Work together to help provide the highest quality 911 service throughout the state of South Carolina and on the distribution of wireless 911 surcharges to all the local jurisdictions.	No Change
Non-Governmental Organization	Municipal Association	Partner in the online business license portal for businesses to renew municipal business licenses	No Change
State Government	Office of First Steps to School Readiness	Partner in the establishment of a childhood to adult data system connecting education policy to workforce development	No Change
State Government	SC Commission on Higher Education	Partner in the establishment of a childhood to adult data system connecting education policy to workforce development	No Change
State Government	SC Comptroller General's Office	Partner in state revenue and expenditure monitoring and reporting	No Change
State Government	SC Department of Administration	Partner with staff of Executive Budget Office and SCEIS in the state budgeting process and revenue/expenditure monitoring	No Change
State Government	SC Department of Education	Partner in the establishment of a childhood to adult data system connecting education policy to workforce development	No Change

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
State Government	SC Department of Environmental Services	Partner with DHEC on the Beach Erosion Research and Monitoring Program	No Change
Higher Education Institute	SC Technical College System	Partner in the establishment of a childhood to adult data system connecting education policy to workforce development	No Change
State Government	Staff of General Assembly	Partner with staff of state Senate and House of Representatives in the development of the appropriation bill by providing fiscal analysis of budget provisos to ensure balanced budget	No Change
Federal Government	US Census Bureau	Work with US Census Bureau to ensure all residential addresses are included in the 2020 Census	No Change
Private Business Organization	NextGen Communications, Inc (a.k.a. Comtech)	Work together to provide ESInet and NG911 Core Services for the 99 PSAP locations across the state.	No Change
State Government	SC PEBA	Partner to enhance the integrated data system for providing program evaluation and research to other state agencies and the public.	No Change
State Government	Department of Public Health	Partner to enhance the integrated data system for providing program evaluation and research to other state agencies and the public.	No Change

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
State Government	SC Department of Corrections	Partner to enhance the integrated data system for providing program evaluation and research to other state agencies and the public.	No Change
State Government	SC Department of Mental Health	Partner to enhance the integrated data system for providing program evaluation and research to other state agencies and the public.	No Change
State Government	SC Office of Substance Use Services	Partner to enhance the integrated data system for providing program evaluation and research to other state agencies and the public.	No Change
State Government	SC Department of Juvenile Justice	Partner to enhance the integrated data system for providing program evaluation and research to other state agencies and the public.	No Change
State Government	SC Department of Health and Human Services	Partner to enhance the integrated data system for providing program evaluation and research to other state agencies and the public.	No Change
State Government	SC Department of Public Safety	Partner to host the reporting infrastructure utilized by DPS statisticians.	No Change
State Government	SC Department of Public Safety	Provide NG911 services for the SCHP dispatch centers.	Add

2026

Reports Data

as submitted for the Accountability Report by:

E500 - REVENUE AND FISCAL AFFAIRS

Report Name	Law Number (if applicable)	Summary of information requested in the report	Date of most recent submission DURING the past fiscal year	Reporting Frequency	Type of entity/entities	Method to access the report	Direct access hyperlink or agency contact (if not provided to LSA for posting online)	Changes to this report during the past fiscal year	Explanation why a report wasn't submitted
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."	September 2025	Annually	Governor or Lt. Governor AND Legislative entity or entities	Provided to LSA for posting online	E500.pdf (scstatehouse.gov)	No Change	
Agency Budget Request		Agency budget request of state funds, FTE changes, proviso changes, and authorization changes	September 2025	Annually	South Carolina state agency or agencies	Available on another website	https://admin.sc.gov/budget/budgetrequests	No Change	
Bonus Spreadsheet (117.55)		Bonuses paid out in the FY	August 2025	Annually	South Carolina state agency or agencies	Electronic copy available upon request	publicrelations@rfa.sc.gov	No Change	
Debt Collection Report (117.34)		Outstanding debt of agency and methods used to collect debt	February 2026	Annually	Legislative entity or entities AND South Carolina state agency or agencies	Electronic copy available upon request	publicrelations@rfa.sc.gov	No Change	
Discrimination Policy (117.13)		Employment and filled vacancy data by race and sex	October 2025	Annually	South Carolina state agency or agencies	Available on another website	publicrelations@rfa.sc.gov	No Change	
Education and Workforce Report	59-18-1950	To provide for the establishment of a state longitudinal data system for measuring the continuous improvement of public education and the college readiness and career readiness of public school graduates, and to provide related findings.	April 2026	Annually	South Carolina state agency or agencies	Available on agency's website	https://rfa.sc.gov/data-research/education/education-and-workforce	No Change	
Fines and Fees Report (117.74)		Summary of fines and fees that were charged and collected in the prior fiscal year	September 2025	Annually	Legislative entity or entities	Available on agency's website	https://rfa.sc.gov/agency-disclosures-and-reporting-requirements	No Change	
Historical Analyses		Historical data on the state's revenues and expenditures	December 2025	Annually	Legislative entity or entities	Available on agency's website	https://rfa.sc.gov/data-research/state-finances/historical-analyses	No Change	
IT Plan and IT Security Plan		all state agencies must submit an information technology plan and an information security plan to the Department of Administration. State agencies must submit updates to their plans if there are changes following initial submission. Changes that would necessitate an updated plan include, but are not limited to, changes in response to technological advancements, changes in legislation, regulation or compliance requirements, newly identified funding sources, or new issues relating to information technology management or business requirements.	April 2026	Annually	South Carolina state agency or agencies	Electronic copy available upon request	publicrelations@rfa.sc.gov	No Change	
Local Government Finance Report	§6-1-50	Local revenue and expenditure data for school districts, counties, municipalities, and special purpose districts	December 2025	Annually	Legislative entity or entities	Available on agency's website	https://rfa.sc.gov/data-research/local-government/finance	No Change	

Report Name	Law Number (if applicable)	Summary of information requested in the report	Date of most recent submission DURING the past fiscal year	Reporting Frequency	Type of entity/entities	Method to access the report	Direct access hyperlink or agency contact (if not provided to LSA for posting online)	Changes to this report during the past fiscal year	Explanation why a report wasn't submitted
Minority Spending Report		Report purchases made with a minority vendor	April 2026	Quarterly	South Carolina state agency or agencies	Available on agency's website	publicrelations@rfa.sc.gov	No Change	
Monetary Awards (117.15)		Allowance for Residences and Compensation Restrictions		Annually	South Carolina state agency or agencies	Electronic file available upon request			Nothing to report.
OSHA Form 300 (29CFRPart 1904.12)		Log of Work Related Injuries and Illnesses	February 2026	Monthly	Entity within federal government	Electronic copy available upon request	publicrelations@rfa.sc.gov	No Change	No work related injuries or illnesses in FY 2021-22 that we are aware of.. We transitioned to Shared Services in January 2022 after our HR Director suddenly retired. There was no record a report.
OSHA Form 300A (29CFRPart 1904.35)		Summary of Work Related Injuries and Illnesses	February 2026	Annually	Entity within federal government	Electronic copy available upon request	publicrelations@rfa.sc.gov	No Change	No work related injuries or illnesses in FY 2021-22 that we are aware of.. We transitioned to Shared Services in January 2022 after our HR Director suddenly retired. There was no record a report.
Other Funds Survey		Details all other fund revenues collected and program expenditures by the revenues	November 2025	Annually	South Carolina state agency or agencies	Available on another website	publicrelations@rfa.sc.gov	No Change	
Procurement Report		Information on sole source, emergency, trade-in, and illegal procurement data	April 2026	Quarterly	South Carolina state agency or agencies	Electronic copy available upon request	publicrelations@rfa.sc.gov	No Change	
PSAP Quarterly Call Volume Report	23-47-65	Wireless 911 call volumes by jurisdiction and amount of money distributed to each jurisdiction	May 2026	Quarterly	Other	Available on agency's website	https://rfa.sc.gov/e911/disbursements	No Change	
Reporting Packages		Information reported includes the topics of litigation, receivables, prepaid expenses, fund balances, operating leases, interfund payables, accounts payable, and capital assets	November 2025	Annually	South Carolina state agency or agencies	Electronic copy available upon request	publicrelations@rfa.sc.gov	No Change	
Retirement Incentive Program Cost Estimate Form (§9-1-1140(G)(H))	§9-1-1140(G)(H)	Salary and Fringe of employees participating in program	August 2025	Annually	South Carolina state agency or agencies	Electronic copy available upon request	publicrelations@rfa.sc.gov	No Change	
Tax Expenditure Report	11-9-830	Analysis of special exclusions, exemptions, or deductions affecting General Fund revenue	January 2026	Annually	Legislative entity or entities	Available on agency's website	https://rfa.sc.gov/TER	No Change	

Report Name	Law Number (if applicable)	Summary of information requested in the report	Date of most recent submission DURING the past fiscal year	Reporting Frequency	Type of entity/entities	Method to access the report	Direct access hyperlink or agency contact (if not provided to LSA for posting online)	Changes to this report during the past fiscal year	Explanation why a report wasn't submitted
Telecommuting		State Employee Telecommuting Guidelines	August 2025	Annually	South Carolina state agency or agencies	Electronic copy available upon request	publicrelations@rfa.sc.gov	No Change	
Three-year General Fund Financial Outlook	11-11-350	Spending projections and estimates	December 2025	Annually	Legislative entity or entities	Available on agency's website	https://rfa.sc.gov/sites/default/files/2024-12/Three-Year%20Financial%20Outlook%20FY26%20thru%20FY28%2012.11.2024.pdf	No Change	
Voluntary Separation Program Cost Estimate Form (117.32)		Payout of Employee Voluntary Separation	August 2025	Annually	South Carolina state agency or agencies	Electronic copy available upon request	publicrelations@rfa.sc.gov	No Change	

AGENCY NAME:	South Carolina Revenue and Fiscal Affairs Office		
AGENCY CODE:	E500	SECTION:	103

2026
Accountability Report

SUBMISSION FORM

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

- Data Template
  - Reorganization and Compliance
  - FY2026 Strategic Plan Results
  - FY2027 Strategic Plan Development
  - Legal
  - Services
  - Partnerships
  - Report or Review
  - Budget
- Discussion Template
- Organizational Template

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**	**Signature Received:** 09/15/2026
(TYPE/PRINT NAME):	Frank A. Rainwater	

BOARD/CMSN CHAIR *(SIGN AND DATE)*:	**SIGNATURE ON FILE**	**Signature Received:** 09/15/2026
(TYPE/PRINT NAME):	Edward B. Grimball	