

2026 Annual Accountability Report

South Carolina Department of Revenue

Agency Code: R440

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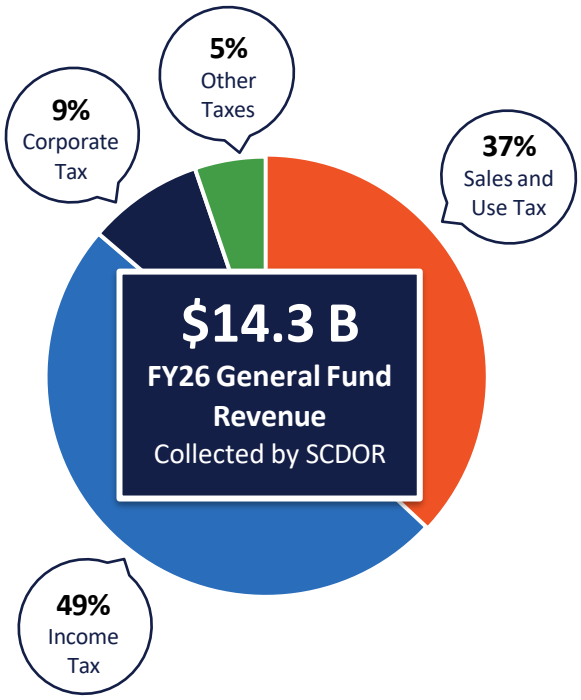
AGENCY'S DISCUSSION AND ANALYSIS

SCDOR'S ROLE

Funding a Better State

The SCDOR is funding a better state with total collections of $21.6 billion for FY26. The SCDOR collects approximately 93% of the State's General Fund, which provides education, health and social wellness, safety and other critical services to South Carolina citizens. In addition, the SCDOR collects various non-general fund taxes and fees.





SCDOR General Fund Collections by Source

General Fund revenue collected by the SCDOR is facilitated through the administration of over 72 different taxes and fees, the largest being income tax.

SCDOR Non-General Fund Collections

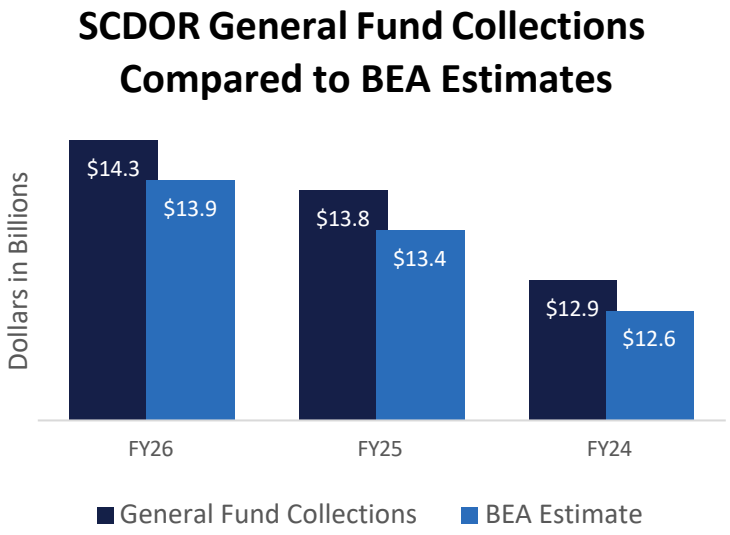
The SCDOR collects various taxes and fees that are directly allocated to local governments and other state agencies. Most notable are local sales taxes.



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SCDOR General Fund Collections

SCDOR General Fund collections for FY26 reached approximately $14.3 billion, exceeding the Board of Economic Advisors (BEA) collections estimate of $13.9 billion. As a result of the Comprehensive Tax Cut Act of 2022, the top income tax rate of 7% has been reduced incrementally over the last four years to 6% for Tax Year 2025. Even with these reductions in tax rate, general fund collections have steadily increased.



GOAL 1: INCREASING TAX & REGULATORY COMPLIANCE

Educate taxpayers through clear and consistent tax & regulatory guidance



SCDOR provides clear, consistent, and accessible guidance on the application of state tax laws and regulations administered by the agency. Simplifying complex tax laws improves voluntary compliance and increases the amount of State revenue collections. In FY26, SCDOR issued 38 public advisory opinions and 12 informal/private advisory opinions addressing more than 450 distinct issues in a manner warranting the highest degree of public confidence in our integrity, effectiveness and fairness. SCDOR also provided guidance on legislation under consideration by the General Assembly including tax conformity and tax reform, issued informal technical advice on 398 complex issues including various tax credits and admission tax and facility use fees, as well as published three manuals for taxpayers and tax professionals.

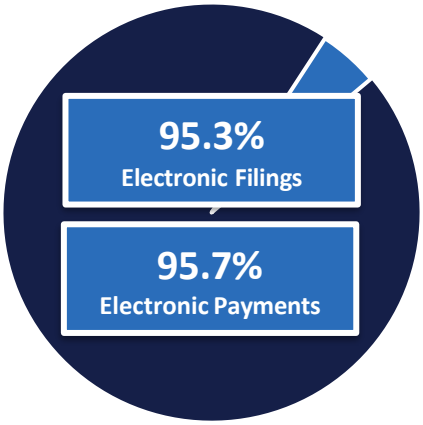
Additional taxpayer education efforts included:

- Hosted 25 workshops educating 713 taxpayers on sales tax, alcohol licensing, and withholding regulations, of which 92% reported increased confidence in applying information learned.
- Conducted five hybrid, industry-specific sales tax seminars attended by 248 taxpayers, with 88% reporting increased confidence in applying information learned.
- Participated in 79 speaking engagements attended by 3,081 taxpayers on tax law, cybersecurity, and required recertifications for county auditors, assessors and tax collectors.

- Expanded Setoff Debt & GEAR workshops, providing comprehensive guidance on program requirements, forms, resources, submission standards, protests, etc. to promote compliance and support consistent successful program operations.
- Expanded taxpayer outreach through news releases, mass emails, and social media to provide educational information and guidance to taxpayers and tax professionals.

Provide a simple compliance process for all taxpayers

SCDOR continued to expand simple, taxpayer-centered electronic compliance methods. An outcome for this strategy included increasing the percentage of electronic filings and payments. In FY26, 95.3% of tax returns, licenses and applications were filed electronically, while 95.7% of payments for taxes, licenses, and application fees were processed electronically. This outcome was accomplished by motivating, promoting and educating taxpayers on our continued progress towards more efficient and convenient electronic compliance options.



A significant initiative was the integration of all Motor Fuel tax types into MyDORWAY, our taxpayer portal. This multi-divisional effort increased electronic filing and payment capabilities while generating operational efficiencies, cost savings, and improved customer service.

SCDOR also expanded efforts to reduce paper check issuance by increasing the use of direct deposits for individual income tax refunds. As a result, the average rate of direct deposit refunds increased from 88.6% in FY25 to 92.8% in FY26. This increase in direct deposit usage reflects the agency's commitment to improving the speed, security, and efficiency of electronic refund delivery.

In response to the new Tort Reform and Liquor Liability Act (H.3430), SCDOR established a new alcohol server training framework to ensure regulatory compliance. This multi-divisional effort included the development and implementation of a new alcohol licensing system, liquor liability insurance mitigation system, a new penalty structure, and an alcohol server training and certification program.

Initiatives to reduce the number of non-compliant taxpayers

SCDOR continued to promote fair and consistent administration of the state's tax laws by identifying and addressing non-compliance. These efforts help to protect compliant taxpayers from bearing an increased share of the state's tax burden.

Audit Program

SCDOR developed and implemented a comprehensive sales suppression program to identify underreported taxable sales. Through data analytics and cross-referencing information from multiple sources, potential discrepancies and indicators of sales suppression are more strategically targeted.

This initiative strengthened audit effectiveness and supported the accurate reporting and collection of taxes due.

Collection Efforts

SCDOR continued to publish the Top 250 Delinquent Business Taxpayers and the Top 250 Delinquent Individual Taxpayers on our website quarterly, promoting transparency and encouraging compliance. Collections attributable to this initiative totaled $87.3 million in FY26.

The HOST (Highest Oldest Special Tax) Team focused on high-balanced cases identified through the Top Delinquent Taxpayer lists. In FY26, the team worked 638 new cases totaling approximately $119.4 million and achieved actionable results on approximately $118 million through payments, return adjustments and uncollectible debts.

SCDOR also used data analytics to score and prioritize delinquent accounts and determine the most effective collection actions. In FY 26, our data analytics system initiated 258,520 total actions with a 43% success rate. Overall, Collection Services:

- Collected $506.5 million and closed 327,634 cases;
- Established payment plans totaling $134.7 million;
- Issued 127,514 wage and 30,452 intangible levies; and
- Made 11,795 field attempt contacts on business and individual taxpayers.

Through these efforts, SCDOR continued to use data, technology, and targeted enforcement to improve collection outcomes while providing taxpayers with opportunities to resolve outstanding obligations through self-service and other compliance options.

Litigation

SCDOR successfully defended the state's tax laws in several cases involving significant state and local tax issues of nationwide importance. The South Carolina Supreme Court affirmed SCDOR's position in *Amazon Services, LLC v. SCDOR* confirming that Amazon is the retailer responsible for collecting and remitting South Carolina sales tax on all items sold on its Marketplace. Additionally, the South Carolina Court of Appeals affirmed SCDOR's position in *Tractor Supply Additionally, Company v. SCDOR* upholding SCDOR's alternative apportionment of a multi-state taxpayer's corporate income.

GOAL 2: ENSURING A SECURE ENVIRONMENT

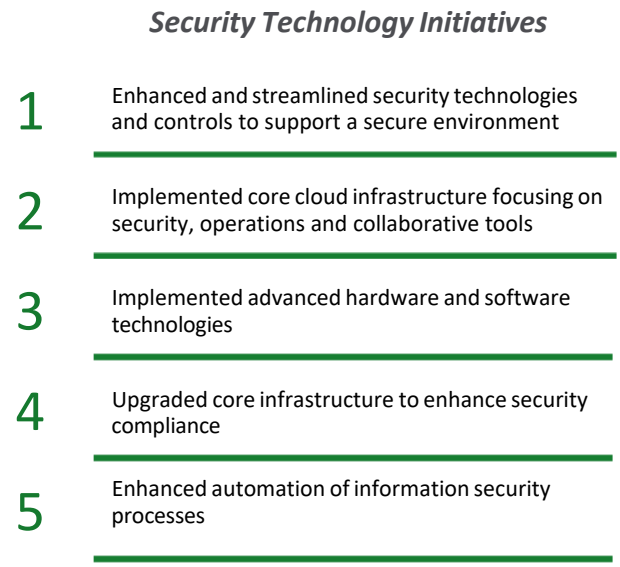
Information Security Training

SCDOR requires 100% of its active workforce to complete a recertification in Information Security and Privacy Standards. Because our workforce serves as the first line of defense in protecting confidential taxpayer information, SCDOR tailored security training based on employee roles and the specific threats associated with specialized or elevated technical access. Training emphasized identifying suspicious activity, recognizing potential cybersecurity threats, and following appropriate reporting procedures to help prevent security incidents. Key training and awareness initiatives included:

- Conducted 15 simulated phishing campaigns with more than 10,500 phishing emails resulting in a 2.5% click rate, well below industry standard, and a 74.6% reporting rate.
- Conducted nine Safeguarding Federal Taxpayer Information classes with 125 attendees.
- Conducted a browsing campaign using microlearning and gamification to direct employees to resources and training tools designed to reinforce the protection of confidential information.
- Leveraged the SCDOR Security Awareness Ambassador Program to reinforce cybersecurity best practices during Cybersecurity Awareness Month, Data Privacy Week, and the Digital Records Management initiative.

Security Technology Advancements

SCDOR utilized advanced technology solutions in administering tax and regulatory compliance and for ensuring information security. SCDOR developed comprehensive Information Technology and Information Security Plans and implemented strategic security technology initiatives to enhance and maintain a secure environment. These plans included more than 30 completed security-based technology projects with an on-time delivery rate of greater than 70%.



Hardware and Software

SCDOR implemented new and enhanced existing technologies supporting tax administration, information security, and business continuity. SCDOR assessed and enhanced our tax processing system, DORWAY, and our taxpayer portal, MyDORWAY, including implementation of the first 2026 service pack. SCDOR also integrated a new ransomware recovery solution with our existing technology to improve data recovery speed and minimize operational downtime. As part of our digital records management initiative, we strengthened our data protection through mandatory deployment of sensitivity labels and user training and awareness. Data loss prevention capabilities were also implemented to safeguard confidential information.

Security Compliance Assessment

SCDOR maintained a comprehensive security governance framework to protect confidential taxpayer information and prevent privacy, cyber, and physical security events. SCDOR's security processes are subject to requirements established by multiple external authorities, including the Internal Revenue Service (IRS), Payment Card Industry (PCI), Criminal Justice Information Services (CJIS), the State of South Carolina, and the National Automated Clearing House Association (NACHA). In FY26, compliance audits and assessments were conducted to evaluate methods and safeguards used to protect data against loss, breach or misuse, and to prevent unauthorized disclosure or access to confidential information. Agency policies, procedures, network and any system used to process, store, access, or

transmit data were in scope of these various assessments. SCDOR also worked with external partners to ensure technology and systems were optimized and secure through best practice reviews and assessments. As of June 30, 2026, results of security audits and assessments reported no critical or significant findings by external authorities. Notable results included:

- DIS-200 Information Security and Privacy Audit and Assessment – 100% compliance with State Standards across 117 key controls. SCDOR was the only agency in the state to earn a perfect score during the three years this audit has been conducted.
- IRS Safeguards Audit – Achieved a 95% score with no critical findings. SCDOR's highest score to date and among the highest reported nationally. This three-year cyclical audit evaluates compliance with IRS Publication 1075 for agencies that handle federal taxpayer information.
- Penetration Testing – Achieved perfect results on both internal and external testing, with no critical or high severity vulnerabilities identified. The security vendor conducting the assessment stated they had never seen an agency earn a perfect score on both elements.
- Payment Card Industry – Assessment reported SCDOR maintains a mature and well-managed PCI compliance program with no significant compliance gaps identified.
- In total, SCDOR achieved 100% annual compliance on 605 information security and privacy requirements.

Physical Security and Safety

The physical security and safety of our workforce, stakeholders, and facilities continue to be a high priority. In FY26, SCDOR enhanced emergency preparedness, security technology, and safety monitoring through the following initiatives:

- Strengthened the physical security drill program by implementing a standardized reporting process to evaluate drill execution, track employee participation and performance, and measure improvements in employee response and preparedness, including fire, inclement weather, active shooter, and lockdown drills.
- Implemented a new weapons detection system as part of a multi-year initiative to strengthen and modernize our physical security infrastructure at all SCDOR locations, providing a more comprehensive approach to protecting employees and visitors.
- Continued routine testing and maintenance of critical security systems, including mass notification, weapons detection, video surveillance, access control, intrusion detection, and visitor management system.

GOAL 3: PROVIDING A CUSTOMER-CENTRIC EXPERIENCE

SCDOR is committed to being an innovative and trustworthy partner to our stakeholders and to providing the highest level of service to South Carolina taxpayers. In FY26, we continued to strengthen our customer-centric approach by enhancing communication channels and self-service options, improving digital tools, and using customer feedback to streamline processes and improve the taxpayer experience.

Communication Channels and Online Tools

SCDOR expanded access to information and self-service resources through our public website, social media channels, and our taxpayer portal, MyDORWAY. Major accomplishments for FY26 included:

- Launched a redesigned public website with improved navigation, greater emphasis on online filing, expanded self-service options, and a more user-friendly design.
- Updated web content and publications to improve accessibility and align with Web Content and Accessibility Guidelines making information easier to access for customers with disabilities.
- Increased website engagement with more than 9.6 million views, an increase of 17% from FY25.
- Expanded social media presence, reaching 403,540 taxpayers, generating 8,761 clicks to our linked website content.
- Expanded MyDORWAY usage with more than 110,000 additional logons, 38,000 additional uses of online services, and 157,000 taxpayers choosing our Go Green paperless option.
- Enhanced Dorwin, our digital assistant "chatbot", by refining its knowledge base in response to taxpayer questions, expanding its ability to provide greater taxpayer assistance. Dorwin provided answers to more than 196,000 questions from taxpayers with a 94.5% successful response rate with a new feature to assist taxpayers with the clarification of 18 different letters/notices.



DORWAY/MyDORWAY Enhancements

In FY26, SCDOR implemented 470 enhancements and process improvements to our tax processing system, DORWAY, and our taxpayer portal, MyDORWAY. These enhancements provided taxpayers with additional options for completing tax related actions and employees with more streamlined features for providing improved customer service. Notable enhancements included:

- Motor Fuel – integrated all motor fuel tax types including return filings and payments into DORWAY/MyDORWAY resulting in significant cost savings of approximately $500,000 annually.
- Alcohol Server Licensing – developed and implemented policies, procedures and system changes in DORWAY/MyDORWAY to ensure compliance with new liability and alcohol laws.
- Interactive Voice Response – integrated IVR through the NICE platform to capture taxpayer information allowing DORWAY to automatically display customer account information.
- Returned Mail – A semi-annual process was implemented for National Change of Address updates to taxpayers mailing addresses. More than 463,000 addresses were updated during FY26. Additionally, a new DORWAY Returned Mail cube was developed and implemented to track the number of mail pieces by correspondence type.

To further improve taxpayers' MyDORWAY experience, SCDOR began a new multi-year initiative to establish an agencywide Customer Experience team to collect and evaluate taxpayer feedback following selected MyDORWAY transactions. From the 11 transactions available for customers to provide feedback, the average rating received ranged between 4.0 – 4.8 out of 5 stars. Also, a process was established to continue to gather and evaluate feedback from additional processes.

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Independent Assessment of SC Taxpayers

SCDOR partnered with Winthrop University's Center for Public Opinion and Policy Research to independently assess the overall quality of service provided by the agency. Among participants who reported having contact with SCDOR during FY26, 83.4% were satisfied with the overall quality of service. Taxpayer uncertainty related to pending tax conformity legislation coupled with the timing of the survey may have contributed to a slightly lower satisfaction rate than in previous years.





Agency Direct Customer Contact Surveys

SCDOR conducted touch point surveys in all taxpayer service centers across the state. Following in-person visits to SCDOR, customers reported a 97.3% satisfaction rate based on their interaction with taxpayer assistance representatives and their overall experience. Through SCDOR's enhanced telephone survey functionality, customer satisfaction surveys were offered on all taxpayer assistance phone lines across the agency. Following telephone communications, customers reported a 91% satisfaction rate based on their interactions with SCDOR representatives and their overall experience. With more than 17,000 customer surveys received, an average of 94% were satisfied with the overall quality of service they received.

GOAL 4: ENGAGING & EMPOWERING EMPLOYEES

Strategic Workforce Planning

SCDOR updated and enhanced our agency's Strategic Workforce Plan to improve employee engagement and to meet our current and future human capital challenges. The Plan consists of a thorough analysis of the supply and demand for talent, the development of strategic inititatives to support the needs of an evolving workforce including skill development, and the implementation of system and process improvements. SCDOR also promoted and encouraged work-life balance and a healthier lifestyle.

Workforce Training

Educational efforts provided during FY26 to develop and better equip our workforce to succeed in their careers included:

- Successfully delivered 221 workforce training sessions within the nine program areas of the agency. Attendee participation totaled 2,161 with a 98% satisfaction rate.

- Introduced video micro-learnings utilizing gamifications and other training aids on key topics to provide workforce with quick access to helpful how to's.
- Provided internal training for emerging leaders in the agency such as Lead Worker training.
- Encouraged and recognized employees participating in statewide leadership programs, including Associate Public Manager (APM), Certified Public Manager (CPM), and LeadSC.

Workforce Recruitment

SCDOR completed a multi-year workforce recruitment initiative to enhance recruitment efforts by streamlining the vacancy-to-fill process, broadening communications, and by providing managers with the right tools. These efforts included:

- Increased attendance at career fairs, increased distribution of updated presentation materials and handouts, and expansion of the recruitment ambassadors' team.
- Increased social media presence through the development of a recruitment video, creation of a careers landing page on the agency's external website and sharing more about SCDOR's culture, employee engagement and award-winning wellness program.
- Provided newly revised processes and procedures for people managers and HR liaisons, making them easily accessible on the Coach's Corner, our intranet resource site.
- Reviewed and updated approximately 60 resource documents and links.
- Introduced a hiring manager survey to get continuous real-time feedback that will assist in making further improvements to the Coach's Corner.
- Updated applicant communications for job posting verbiage, offer letters and emails, welcome packet, and 18 NEOGOV notice templates.

Salary Study

SCDOR completed a multi-year initiative in partnership with the Department of Administration and Division of State Human Resources to conduct an agency-wide compensation study for all SCDOR full-time equivalent positions to establish minimum hiring rates that are competitive with the market. The comprehensive study resulted in increased hiring rates for most positions in the agency. This effort along with our efforts to recognize exceptional employee contributions through agency awards, performance-based salary increases, and bonuses positively impacted recruitment and attrition as evidenced by SCDOR's 8.66% attrition rate for FY26.

Workforce Wellness

SCDOR's strong commitment to enhancing the quality of life for our workforce is paramount. SCDOR promoted and encouraged work-life balance through our comprehensive wellness program, sponsored wellness events, and promotion of employee benefits programs. SCDOR offered employees telework opportunities, wellness walks, and lunch-and-learn programs focused on employees' physical, mental, social, financial, and preventive health. Our award-winning approach to employee well-being and

success has been embraced with wide participation from our workforce in all seven offices across the state and recognized on a statewide level.

Workforce Engagement Survey

To further accomplish the agency's strategic goal to engage and empower employees, SCDOR contracts with a top-tier vendor to conduct an anonymous, independent workforce engagement survey. SCDOR employees trust in the anonymity of the survey and share their feedback, comments and suggestions in the survey's written comments section. A high participation rate provides reliable data to support and enhance agency decisions for workforce strategies. The participation rate of our initial survey in 2019 was 82%. Participation remains high with an 83% rate (655 responses out of 789) in 2026.



Survey Results:

✓ SCDOR's overall engagement score ranked in the 93rd percentile, meaning that SCDOR scored higher than 93% of other public sector organizations.

✓ SCDOR's overall engagement score was 72, which is considered a very strong score as only 10% of organizations score higher than 70.

✓ SCDOR's engagement factors ranked at or above the 85th percentile, three of those four ranked in the 90th percentile.

In summary, SCDOR employees are highly engaged and motivated to do their best. Baseline measures for Culture of Engagement, Strategic Alignment, Motivating and Relating to Employees and for Managing and Execution are used to identify areas of opportunities for focused efforts to improve employee engagement. Each year, SCDOR establishes baseline management thresholds for Division Deputies to work with managers who did not experience engagement survey results at the expected levels, and to build action plans to enhance leadership skills development.

AGENCY RISK ASSESSMENT AND MITIGATION STRATEGIES

Risk and Impact

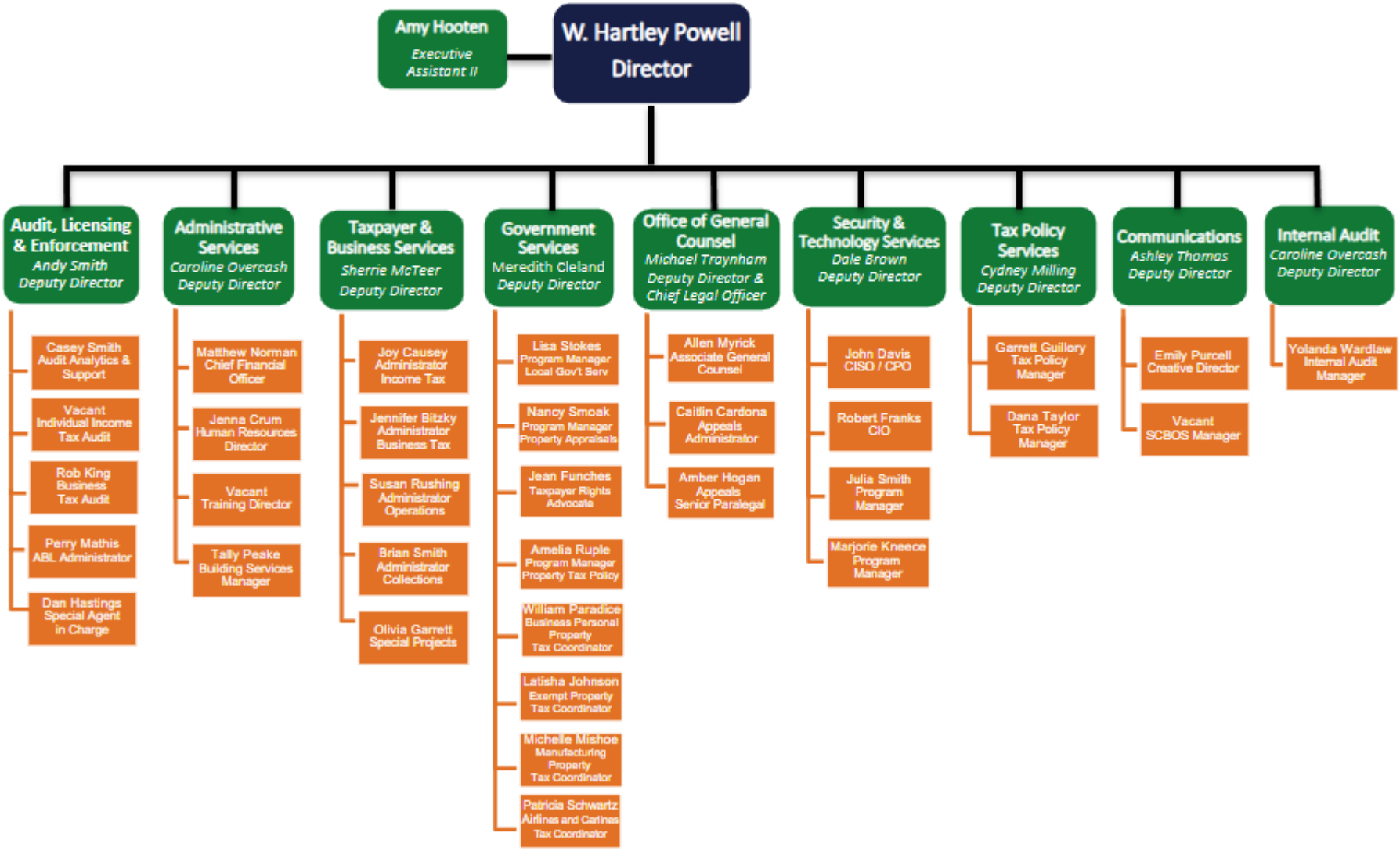
As a result of Proviso 117.193 of the 2025-2026 Appropriation Act which required the deletion of a portion of SCDOR's full-time equivalent vacant positions, SCDOR may not have sufficient positions or associated funding to effectively implement and administer any new legislatively mandated responsibilities.

Mitigation Strategies

To mitigate this risk, adequate FTE positions and funding for those positions should be provided to SCDOR to ensure the agency has the resources necessary to effectively implement and administer any new legislatively mandated responsibilities.

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South Carolina Department of Revenue



2026 Reorganization and Compliance

as submitted for the Accountability Report by:

R440 - DEPARTMENT OF REVENUE

Primary Contact

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

First Name	Last Name	Role/Title	Email Address	Phone
Matthew	Norman	Chief Financial Officer	gregory.norman@dor.sc.gov	803-898-8130

Agency Mission	Adopted in:	2017

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

Agency Vision	Adopted in:	2017

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

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

Pending Tax Conformity legislation resulted in individual income tax filing date extension and delayed issuance of refunds.	July	June	Maintain a high satisfaction rate with the overall quality of service provided to customers as reported by an independent, third party annual assessment	
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:	**Various sections within Title 12**			
Has the agency promulgated any regulations?				No
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)				

FY2026

Strategic Plan Results

as submitted for the Accountability Report by:

R440 - DEPARTMENT OF REVENUE

Goal 1 Increase tax and regulatory compliance
Goal 2 Ensure a secure environment
Goal 3 Provide a customer-centric experience
Goal 4 Engage and empower employees

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	**Educate taxpayers through clear and consistent tax and regulatory guidance**										**State Objective: Government and Citizens**			
1.1.1	Number of advisory opinions issued based on changes in laws, regulations, court decisions, tax administrative changes, and/or taxpayer practices	47	40	50	Count	Equal to or greater than	State Fiscal Year	Number of public and informal/private advisory opinions issued to include Revenue Rulings, Revenue Procedures, Private Letter Rulings and Information Letters	SCDOR Master Performance Metric Dashboard	Tax Policy Services	Educate and empower taxpayers	SC Taxpayers and Tax Professionals	3000.150000.000	
1.1.2	Percent of revenue collected voluntarily from taxpayers	96.4%	96%	96%	Percent	Equal to or greater than	State Fiscal Year	Total dollar amount of revenue collected compared to total dollar amount of tax returns filed	SCEIS Business Objects Report (General Fund)	Administrative Services - Tax Revenue	Services provided through programs funded with state tax dollars	SC Citizens who benefit from tax dollars collected	3000.150000.000; 3001.100000.000	
1.2	**Provide a simple compliance process for all taxpayers**										**State Objective: Government and Citizens**			
1.2.1	Percent of returns, licenses and applications filed electronically	94.8%	93%	95.3%	Percent	Equal to or greater than	State Fiscal Year	Number of returns, licenses, applications filed electronically compared to total number filed	DORWAY, Tax Processing System	Taxpayer & Business Services	Provide a simple compliance process	SC Taxpayers and Tax Professionals	3001.100000.000; 3001.050000.000	
1.2.2	Percent of returns, licenses and applications paid electronically	95%	94%	95.7%	Percent	Equal to or greater than	State Fiscal Year	Number of returns, licenses, applications paid electronically compared to total number paid	DORWAY, Tax Processing System	Taxpayer & Business Services	Provide a simple compliance process	SC Taxpayers and Tax Professionals	3001.100000.000; 3001.050000.000	
1.3	**Establish initiatives to reduce the number of non-compliant taxpayers**										**State Objective: Government and Citizens**			
1.3.1	Number of audits performed	2,522	2,000	2,214	Count	Equal to or greater than	State Fiscal Year	Total number of audits performed in current fiscal year	SCDOR Master Performance Metric Dashboard	Audit, Licensing & Enforcement - Audit	Collect outstanding tax liabilities	SC Citizens who benefit from tax dollars collected	3001.100000.000	
1.3.2	Percent of successful outreach results for outstanding tax liabilities	48%	40-55%	43%	Acceptable Range	Equal to or greater than	State Fiscal Year	Total number of successful results compared to total number of results	DORWAY, Tax Processing System	Taxpayer & Business Services	Collect outstanding tax liabilities	SC Citizens who benefit from tax dollars collected	3001.100000.000; 3001.050000.000	
2.1	**Ensure workforce security through training and skill development**										**State Objective: Maintaining Safety, Integrity and Security**			
2.1.1	Maintain agency standard rate of reporting simulated phishing emails to the SCDOR Security Office by the SCDOR workforce during agency simulated phishing campaigns	66%	65-75%	74.6%	Acceptable Range	Equal to or greater than	State Fiscal Year	Total number of simulated phishing emails reported by the workforce compared to total number of simulated phishing emails sent to the workforce	SCDOR Cyber Security	Security & Technology Services	Security of Taxpayer Data	SC Taxpayers	0100.000000.000; 3001.050000.000	

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
2.1.2	Percent of SCDOR's workforce recertified in Information Security and Privacy Standards	100%	100%	100%	Percent	Equal to or greater than	State Fiscal Year	Total number of SCDOR's workforce recertified in security training compared to total number of SCDOR's workforce	SCDOR Master Performance Metric Dashboard	Administrative Services - Training	Security of Taxpayer Data	SC Taxpayers	3001.050000.000	
2.2	**Maintain strong governance of security processes to detect and prevent all privacy, cyber, and physical security events**										**State Objective: Maintaining Safety, Integrity and Security**			
2.2.1	Number of security related critical findings received from governmental and external regulatory authorities	0	0	0	Count	Equal to or less than	State Fiscal Year	Severity of findings determined through various inspections	Various audit and assessments reports	Internal Audit	Security of Taxpayer Data	SC Taxpayers	0100.000000.000	
2.2.2	Number of taxpayer privacy disclosure incidents legally requiring SCDOR to notify affected taxpayer	0	0	0	Count	Equal to or less than	State Fiscal Year	Number of letters sent to taxpayers	SCDOR Disclosure Officer	Security & Technology Services	Security of Taxpayer Data	SC Taxpayers	0100.000000.000	
2.3	**Utilize advanced technology to detect and prevent physical intrusions, data breaches, website defacements, and malicious systems outages**										**State Objective: Maintaining Safety, Integrity and Security**			
2.3.1	Number of data breaches, website defacements and malicious system outages	0	0	0	Count	Equal to or less than	State Fiscal Year	Number of data breaches, website defacements and malicious system outages	SCDOR Cyber Security	Security & Technology Services	Security of Taxpayer Data	SC Taxpayers	0100.000000.000; 3001.050000.000	
2.3.2	Number of facility breaches by unauthorized people	1	0	0	Count	Equal to or less than	State Fiscal Year	Number of physical facility intrusions by unauthorized people	SCDOR Protective Services	Audit, Licensing & Enforcement - Protective Services	Physical Security of Stakeholders and Taxpayer Data	SC Taxpayers and SCDOR Workforce	3001.050000.000; 3001.100000.000	
3.1	**Develop and implement process improvements to enhance the quality of customer service**										**State Objective: Government and Citizens**			
3.1.1	Number of process improvements implemented in DORWAY (tax processing system) to enhance the quality of customer service	510	350-550	413	Acceptable Range	Equal to or greater than	State Fiscal Year	Total number of DORWAY enhancements implemented	DORWAY, Tax Processing System	Taxpayer & Business Services	Provide a customer centric experience	SC Taxpayers and Tax Professionals	3001.050000.000; 3001.100000.000	
3.1.2	Number of process improvements implemented in MyDORWAY (taxpayer portal) to enhance the customer-centric experience	73	45-75	57	Acceptable Range	Equal to or greater than	State Fiscal Year	Total number of MyDORWAY enhancements implemented	DORWAY, Tax Processing System	Taxpayer & Business Services	Provide a customer centric experience	SC Taxpayers and Tax Professionals	3001.050000.000; 3001.100000.000	
3.2	**Gather customer feedback and measure customer satisfaction**										**State Objective: Government and Citizens**			
3.2.1	Maintain a high satisfaction rate with the overall quality of service provided to customers as reported by an independent, third party annual assessment	90%	85-100%	83.4%	Acceptable Range	Maintain range	State Fiscal Year	Of the number of SC citizens reporting contact with SCDOR, the number of citizens indicating neither, somewhat, or very satisfied with the overall quality of service provided by SCDOR	Winthrop University's Center for Public Opinion & Policy Research Annual Survey	Internal Audit	Provide a customer centric experience	SC Taxpayers and Tax Professionals	0100.000000.000	Pending Tax Conformity legislation resulting in individual income tax filing date extension and delayed issuance of refunds in relation to the timing of the survey may have contributed to lower taxpayer overall satisfaction than in previous years.

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
3.2.2	Maintain a high satisfaction rate with the overall quality of service provided to customers as reported through SCDOR customer surveys	95%	90-100%	94%	Acceptable Range	Maintain range	State Fiscal Year	Average of customer survey responses from SCDOR customers having direct interaction via phone, in-person visits and Dorwin, our digital assistant	DORWAY, Tax Processing System and SCDOR Master Performance Metric Dashboard	Taxpayer & Business Services	Provide a customer centric experience	SC Taxpayers and Tax Professionals	3001.100000.000	
4.1	**Recruit and retain the right people for the right careers at SCDOR**										**State Objective: Education, Training, and Human Development**			
4.1.1	Maintain an acceptable attrition rate within the industry standard	9.4%	8-13%	8.7%	Acceptable range	Equal to or less than	State Fiscal Year	Number of employees who left the agency compared to total number of employees at the beginning of the reporting period	SCDOR Master Performance Metric Dashboard	Administrative Services - Human Resources	Recruit and retain the right people for the right careers	SCDOR Workforce	3001.050000.000	
4.1.2	Maintain an acceptable time frame to complete the vacancy-to-fill process	60	50-75	42	Acceptable Range	Equal to or less than	State Fiscal Year	Average number of work days from beginning of hiring process to candidate acceptance	SCDOR Master Performance Metric Dashboard	Administrative Services - Human Resources	Recruit and retain the right people for the right careers	SCDOR Workforce	3001.050000.000	
4.2	**Equip employees with essential skills, competencies and resources to succeed in their careers**										**State Objective: Education, Training, and Human Development**			
4.2.1	Maintain a high percentage of Strategic Alignment from SCDOR's workforce as reported through SCDOR's annual Workforce Engagement Survey	89%	75-100%	90%	Acceptable Range	Maintain range	State Fiscal Year	Third-party evaluation of survey results measuring how well SCDOR's workforce understands where the organization is headed and how they contribute to its success	Annual SCDOR Workforce Engagement Survey	Administrative Services - Human Resources and Communications and Strategic Solutions	Engage and empower employees	SCDOR Workforce	3001.050000.000; 0100.000000.000	
4.2.2	Maintain a high percentage of Culture of Engagement from SCDOR's workforce as reported through SCDOR's annual Workforce Engagement Survey	82%	70-100%	85%	Acceptable Range	Maintain range	State Fiscal Year	Third-party evaluation of survey results measuring how well SCDOR's culture motivates, empowers, challenges and respects the workforce	Annual SCDOR Workforce Engagement Survey	Administrative Services - Human Resources and Communications and Strategic Solutions	Engage and empower employees	SCDOR Workforce	3001.050000.000; 0100.000000.000	

FY2027

Strategic Plan Development

as submitted for the Accountability Report by:

R440 - DEPARTMENT OF REVENUE

Goal 1 Increase tax and regulatory compliance
Goal 2 Ensure a secure environment
Goal 3 Provide a customer-centric experience
Goal 4 Engage and empower employees

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
1.1	**Educate taxpayers through clear and consistent tax and regulatory guidance**								**State Objective: Government and Citizens**				
1.1.1	Number of advisory opinions issued based on changes in laws, regulations, court decisions, tax administrative changes, and/or taxpayer practices	50	40	Count	Equal to or greater than	State Fiscal Year	Number of public and informal/private advisory opinions issued to include Revenue Rulings, Revenue Procedures, Private Letter Rulings and Information Letters	SCDOR Master Performance Metric Dashboard	Tax Policy Services	Educate and empower taxpayers	SC Taxpayers and Tax Professionals	3000.150000.000	
1.1.2	Percent of revenue collected voluntarily from taxpayers	96%	96%	Percent	Equal to or greater than	State Fiscal Year	Total dollar amount of revenue collected compared to total dollar amount of tax returns filed	SCEIS Business Objects Report (General Fund)	Administrative Services - Tax Revenue	Services provided through programs funded with state tax dollars	SC Citizens who benefit from tax dollars collected	3000.150000.000; 3001.100000.000	
1.2	**Provide a simple compliance process for all taxpayers**								**State Objective: Government and Citizens**				
1.2.1	Percent of returns, licenses and applications filed electronically	95.3%	94%	Percent	Equal to or greater than	State Fiscal Year	Number of returns, licenses, applications filed electronically compared to total number filed	DORWAY, Tax Processing System	Taxpayer & Business Services	Provide a simple compliance process	SC Taxpayers and Tax Professionals	3001.100000.000; 3001.050000.000	
1.2.2	Percent of returns, licenses and applications paid electronically	95.7%	94%	Percent	Equal to or greater than	State Fiscal Year	Number of returns, licenses, applications paid electronically compared to total number paid	DORWAY, Tax Processing System	Taxpayer & Business Services	Provide a simple compliance process	SC Taxpayers and Tax Professionals	3001.100000.000; 3001.050000.000	
1.3	**Establish initiatives to reduce the number of non-compliant taxpayers**								**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
1.3.1	Number of audits performed	2,214	2,000	Count	Equal to or greater than	State Fiscal Year	Total number of audits performed in current fiscal year	SCDOR Master Performance Metric Dashboard	Audit, Licensing & Enforcement - Audit	Collect outstanding tax liabilities	SC Citizens who benefit from tax dollars collected	3001.100000.000	
1.3.2	Percent of successful outreach results for outstanding tax liabilities	43%	40-55%	Acceptable Range	Equal to or greater than	State Fiscal Year	Total number of successful results compared to total number of results	DORWAY, Tax Processing System	Taxpayer & Business Services	Collect outstanding tax liabilities	SC Citizens who benefit from tax dollars collected	3001.100000.000; 3001.050000.000	
2.1	**Ensure workforce security through training and skill development**								**State Objective:**	**Maintaining Safety, Integrity and Security**			
2.1.1	Maintain agency standard rate of reporting simulated phishing emails to the SCDOR Security Office by the SCDOR workforce during agency simulated phishing campaigns	74.6%	65-85%	Acceptable Range	Equal to or greater than	State Fiscal Year	Total number of simulated phishing emails reported by the workforce compared to total number of simulated phishing emails sent to the workforce	SCDOR Cyber Security	Security & Technology Services	Security of Taxpayer Data	SC Taxpayers	0100.000000.000; 3001.050000.000	
2.1.2	Percent of SCDOR's workforce recertified in Information Security and Privacy Standards	100%	100%	Percent	Equal to or greater than	State Fiscal Year	Total number of SCDOR's workforce recertified in security training compared to total number of SCDOR's workforce	SCDOR Master Performance Metric Dashboard	Administrative Services - Training	Security of Taxpayer Data	SC Taxpayers	3001.050000.000	
2.2	**Maintain strong governance of security processes to detect and prevent all privacy, cyber, and physical security events**								**State Objective:**	**Maintaining Safety, Integrity and Security**			
2.2.1	Number of security related critical findings received from governmental and external regulatory authorities	0	0	Count	Equal to or less than	State Fiscal Year	Severity of findings determined through various inspections	Various audit and assessments reports	Internal Audit	Security of Taxpayer Data	SC Taxpayers	0100.000000.000	
2.2.2	Number of taxpayer privacy disclosure incidents legally requiring SCDOR to notify affected taxpayer	0	0	Count	Equal to or less than	State Fiscal Year	Number of letters sent to taxpayers	SCDOR Disclosure Officer	Security & Technology Services	Security of Taxpayer Data	SC Taxpayers	0100.000000.000	
2.3	**Utilize advanced technology to detect and prevent physical intrusions, data breaches, website defacements, and malicious systems outages**								**State Objective:**	**Maintaining Safety, Integrity and Security**			

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
2.3.1	Number of data breaches, website defacements and malicious system outages	0	0	Count	Equal to or less than	State Fiscal Year	Number of data breaches, website defacements and malicious system outages	SCDOR Cyber Security	Security & Technology Services	Security of Taxpayer Data	SC Taxpayers	0100.000000.000; 3001.050000.000	
2.3.2	Number of facility breaches by unauthorized people	0	0	Count	Equal to or less than	State Fiscal Year	Number of physical facility intrusions by unauthorized people	SCDOR Protective Services	Audit, Licensing & Enforcement - Protective Services	Physical Security of Stakeholders and Taxpayer Data	SC Taxpayers and SCDOR Workforce	3001.050000.000; 3001.100000.000	
3.1	**Develop and implement process improvements to enhance the quality of customer service**								**State Objective: Government and Citizens**				
3.1.1	Number of process improvements implemented in DORWAY (tax processing system) to enhance the quality of customer service	413	350-550	Acceptable Range	Equal to or greater than	State Fiscal Year	Total number of DORWAY enhancements implemented	DORWAY, Tax Processing System	Taxpayer & Business Services	Provide a customer centric experience	SC Taxpayers and Tax Professionals	3001.050000.000; 3001.100000.000	
3.1.2	Number of process improvements implemented in MyDORWAY (taxpayer portal) to enhance the customer-centric experience	57	47-75	Acceptable Range	Equal to or greater than	State Fiscal Year	Total number of MyDORWAY enhancements implemented	DORWAY, Tax Processing System	Taxpayer & Business Services	Provide a customer centric experience	SC Taxpayers and Tax Professionals	3001.050000.000; 3001.100000.000	
3.2	**Gather customer feedback and measure customer satisfaction**								**State Objective: Government and Citizens**				
3.2.1	Maintain a high satisfaction rate with the overall quality of service provided to customers as reported by an independent, third party annual assessment	83.4%	85-100%	Acceptable Range	Maintain range	State Fiscal Year	Of the number of SC citizens reporting contact with SCDOR, the number of citizens indicating neither, somewhat, or very satisfied with the overall quality of service provided by SCDOR	Winthrop University's Center for Public Opinion & Policy Research Annual Survey	Internal Audit	Provide a customer centric experience	SC Taxpayers and Tax Professionals	0100.000000.000	
3.2.2	Maintain a high satisfaction rate with the overall quality of service provided to customers as reported through SCDOR customer surveys	94%	90-100%	Acceptable Range	Maintain range	State Fiscal Year	Average of customer survey responses from SCDOR customers having direct interaction via phone, in-person visits and Dorwin, our digital assistant	DORWAY, Tax Processing System and SCDOR Master Performance Metric Dashboard	Taxpayer & Business Services	Provide a customer centric experience	SC Taxpayers and Tax Professionals	3001.100000.000	

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
4.1	**Recruit and retain the right people for the right careers at SCDOR**								**State Objective: Education, Training, and Human Development**				
4.1.1	Maintain an acceptable attrition rate within the industry standard	8.7%	8-13%	Acceptable range	Equal to or less than	State Fiscal Year	Number of employees who left the agency compared to total number of employees at the beginning of the reporting period	SCDOR Master Performance Metric Dashboard	Administrative Services - Human Resources	Recruit and retain the right people for the right careers	SCDOR Workforce	3001.050000.000	
4.1.2	Maintain an acceptable time frame to complete the vacancy-to-fill process	42	40-60	Acceptable Range	Equal to or less than	State Fiscal Year	Average number of work days from beginning of hiring process to candidate acceptance	SCDOR Master Performance Metric Dashboard	Administrative Services - Human Resources	Recruit and retain the right people for the right careers	SCDOR Workforce	3001.050000.000	
4.2	**Equip employees with essential skills, competencies and resources to succeed in their careers**								**State Objective: Education, Training, and Human Development**				
4.2.1	Maintain a high percentage of Strategic Alignment from SCDOR's workforce as reported through SCDOR's annual Workforce Engagement Survey	90%	80-100%	Acceptable Range	Maintain range	State Fiscal Year	Third-party evaluation of survey results measuring how well SCDOR's workforce understands where the organization is headed and how they contribute to its success	Annual SCDOR Workforce Engagement Survey	Administrative Services - Human Resources and Communications and Strategic Solutions	Engage and empower employees	SCDOR Workforce	3001.050000.000; 0100.000000.000	
4.2.2	Maintain a high percentage of Culture of Engagement from SCDOR's workforce as reported through SCDOR's annual Workforce Engagement Survey	85%	80-100%	Acceptable Range	Maintain range	State Fiscal Year	Third-party evaluation of survey results measuring how well SCDOR's culture motivates, empowers, challenges and respects the workforce	Annual SCDOR Workforce Engagement Survey	Administrative Services - Human Resources and Communications and Strategic Solutions	Engage and empower employees	SCDOR Workforce	3001.050000.000; 0100.000000.000	

2026 Budget Data

as submitted for the Accountability Report by:

R440 - DEPARTMENT OF REVENUE

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
0100.000000.000	Administrative & Program Support	Executive, Internal Audit, Security, and Communications & Strategic Solutions	$ 2,666,003.00	$ 6,790,179.00	$ -	$ 9,456,182.00	$ 5,500,000.00	$ 3,500,000.00	$ -	$ 9,000,000.00
3000.150000.000	Legal, Policy & Legislative	Tax Policy Services	$ 1,070,595.00	$ 318,277.00	$ -	$ 1,388,872.00	$ 1,500,000.00	$ 200,000.00	$ -	$ 1,700,000.00
3001.050000.000	Support Services	Administrative Services and Technology Services	$ 10,252,896.00	$ 33,529,762.00	$ -	$ 43,782,658.00	$ 8,097,297.00	$ 34,000,000.00	$ -	$ 42,097,297.00
3001.100000.000	Revenue & Regulatory	Audit, Licensing & Enforcement, Taxpayer & Business Services, Government Services and Office of General Counsel	$ 29,813,180.00	$ 16,149,139.00	$ -	$ 45,962,319.00	$ 26,000,000.00	$ 20,000,000.00	$ -	$ 46,000,000.00
9500.050000.000	State Employer Contributions	Employer share of fringe benefits paid on agency employee salaries.	$ 19,428,112.00	$ 3,774,613.00	$ -	$ 23,202,725.00	$ 20,750,000.00	$ 2,477,093.00	$ -	$ 23,227,093.00

2026

Legal Data

as submitted for the Accountability Report by:

R440 - DEPARTMENT OF REVENUE

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
Executive Order No. 2016-16 and Executive Order No. 2022-19	State	Executive Order	Cabinet Agencies must report annually funds appropriated to SCDOR through a hidden earmark in the previous fiscal year.	Report our agency must/may provide		No Change
EXECUTIVE ORDER No. 2016-22	State	Executive Order	SCDOR must provide the following: 1. For each Other Fund revenue source, the enabling statute or proviso that authorizes its collection. 2. The agency program or activity that is supported by funds generated from the revenue source. 3. The statute or proviso that grants carry forward authority for funds generated from the revenue source. 4. An explanation of how the revenue source is generated to include the entity or person(s) assessed the fee, fine, or charge. 5. The actual amount collected in the previous fiscal year, the amounts estimated to be collected in the current fiscal year, and the amount estimated to be collected in the upcoming fiscal year. 6. The actual expenditures paid from funds generated by the revenue source for the previous fiscal year. 7. The revenue source's cash balance at the end of the previous fiscal year. 8. An explanation of the need to carry a cash balance in excess of the actual expenditures for the previous fiscal year.	Report our agency must/may provide		No Change
EXECUTIVE ORDER No. 2016-7	State	Executive Order	Cabinet Agencies must develop a three-year strategic plan for information technology.	Report our agency must/may provide		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
1.37	State	FY26-27 Proviso	(SDE: Impute Index Value) For the current fiscal year and for the purposes of calculating the index of taxpaying ability the SCDOR shall impute an index value for owner-occupied residential property qualifying for the special four percent assessment ratio. The SCDOR shall not include sales ratio data in its calculation of the index of taxpaying ability.	Requires a service	Previous proviso number 1.38	Amended Proviso Number Only
41.2	State	FY26-27 Proviso	(DOA: Guardian Ad Litem Program) For the current fiscal year, the SCDOR is directed to reduce the rate of interest paid on eligible refunds by two percentage points. The revenue resulting from this reduction must be used exclusively for operations of the Guardian ad Litem program and be deposited in the State Treasury in a separate and distinct fund known as the "South Carolina Guardian ad Litem Trust Fund."	Distribute funding to another entity	Remained effective FY26-27 Proviso - same proviso number	No Change
47.2	State	FY26-27 Proviso	(DNR: Casual Sales Tax Collection) SCDOR shall reimburse the Department of Natural Resources the cost of collecting the casual sales tax from revenues generated by the casual sales tax.	Distribute funding to another entity	Remained effective FY26-27 Proviso - same proviso number	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
49.19	State	FY26-27 Proviso	(PRT: Local Film Carry Forward) (A) Any unexpended funds authorized or appropriated to the Department of Parks, Recreation and Tourism for the South Carolina Film Commission may be carried forward. For the current fiscal year, up to two million dollars of these carried forward funds shall be used to create a pilot program whereby: (B) An entity may apply to receive a state rebate with a project budget of a minimum of $250,000 and maximum of $999,999. Organizations certifying the satisfaction of the following requirements may receive a state rebate for 25% of all production costs, including wages and supplies, after a cumulative audit from the South Carolina Department of Revenue and the South Carolina Film Commission.	Requires a service	Previous proviso number 49.24	Amended Proviso Number Only
109.2	State	FY26-27 Proviso	(SCDOR: Court Order Funds Carry Forward) Funds awarded to the SCDOR by court order shall be retained in a special account and shall be carried forward from year to year, and expended as needed to accomplish the purposes and conditions of said order if specified, and if not specified, as may be directed by the Director of the SCDOR.	Funding agency deliverable(s)	Remained effective FY26-27 Proviso - same proviso number	No Change
109.3	State	FY26-27 Proviso	(SCDOR: Rural Infrastructure Fund Transfer) Notwithstanding Section 12-10-85, the SCDOR is authorized to deposit revenues from the Rural Infrastructure Fund in excess of twelve million dollars to the Rural Infrastructure Fund under the Rural Infrastructure Authority. Any revenues in excess of seventeen million dollars shall be deposited in the Rural Infrastructure Fund under the Department of Commerce, Coordinating Council.	Distribute funding to another entity	Remained effective FY26-27 Proviso - same proviso number	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
109.4	State	FY26-27 Proviso	(SCDOR: SCBOS Funds) SCDOR shall share equally the collection assistance fees imposed on overdue tax debt with the South Carolina Business One Stop program. The funds received by the department from this fee shall be used for continued administration of the revenue laws in a fair and impartial manner. Any unexpended funds generated by the fee shall be carried forward from the prior fiscal year into the current fiscal year and shall also be shared equally between the SCDOR and the South Carolina Business One Stop program.	Funding agency deliverable(s)	Remained effective FY26-27 Proviso - same proviso number	No Change
109.5	State	FY26-27 Proviso	(DOR: Across the Board Cut Exemption) Whenever the Executive Budget Office or General Assembly implements an across the board budget reduction, the funds appropriated to the Department of Revenue shall be exempt from any such mandated budget reduction.	Funding agency deliverable(s)	Remained effective FY26-27 Proviso - same proviso number	No Change
109.6	State	FY26-27 Proviso	(SCDOR: Candidate Tax Return Programs) (A) From the funds appropriated in this act, the SCDOR must develop a program to process inquiries from a candidate for an office of this State or its political subdivisions or any gubernatorial appointee concerning whether that candidate or appointee has filed annual state income tax returns that he was required to file during the past ten years, regardless of the source of income, has paid all income taxes due during that time period, and has satisfied all judgments, liens, or other penalties for failure to pay income taxes when due. (B) Unless a candidate or appointee requests otherwise, the SCDOR must post the results of all inquiries from candidates or appointees in a prominent place on its internet website.	Requires a service	Remained effective FY26-27 Proviso - same proviso number	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
109.7	State	FY26-27 Proviso	(SCDOR: Fraudulent Tax Return Program) SCDOR may establish a Fraudulent Tax Return Detection Program to prevent payment of fraudulent tax refunds. To implement the program the department may contract with information and technology entities to provide the necessary detection capabilities. SCDOR shall pay for the program from the savings realized by implementation.	Requires a service	Remained effective FY26-27 Proviso - same proviso number	No Change
109.8	State	FY26-27 Proviso	(SCDOR: Treasury Offset Program) SCDOR is authorized to retain up to one hundred forty thousand dollars of mailing and associated administrative costs incurred as a result of the State's participation in and the notice requirements of the Federal Treasury Offset Program. Retained expenses shall be from tax offset revenue received from the federal government. Remaining revenue shall be deposited in the General Fund.	Funding agency deliverable(s)	Remained effective FY26-27 Proviso - same proviso number	No Change
109.9	State	FY26-27 Proviso	(SCDOR: Public Safety Events) SCDOR shall remit Accommodation tax funds to Horry County for special purposes upon request	Distribute funding to another entity	Remained effective FY26-27 Proviso - same proviso number	No Change
109.11	State	FY26-27 Proviso	(DOR: Notification of Protest) SCDOR shall notify any affected county and school district of certain written protests.	Requires a service	Remained effective FY26-27 Proviso - same proviso number	No Change
109.15	State	FY26-27 Proviso	(DOR: Income Tax Withholding) SCDOR shall clarify that any income tax withholding provision that requires withholding at the rate of seven percent means withholding at the maximum individual income tax rate.	Requires a service	Remained effective FY26-27 Proviso - same proviso number	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
117.33	State	FY26-27 Proviso	(GP: Debt Collection Reports) Each state agency shall provide to the Chairmen of the Senate Finance and House of Representatives Ways and Means Committees and the Inspector General a report detailing the amount of its outstanding debt and all methods it has used to collect that debt. This report is due by the last day of February for the previous calendar year. For purposes of this provision, outstanding debt means a sum remaining due and owed to a state agency by a nongovernmental entity for more than sixty calendar days.	Report our agency must/may provide	Remained effective FY26-27 Proviso - same proviso number	No Change
117.69	State	FY26-27 Proviso	(GP: Fines and Fees Report) In order to promote accountability and transparency, each state agency must provide and release to the public via the agency's website, a report of all aggregate amounts of fines and fees that were charged and collected by that state agency in the prior fiscal year. The report must be posted online by September first. Additionally, the report must be delivered to the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee by September first. Funds appropriated to and/or authorized for use by each state agency shall be used to accomplish this directive.	Report our agency must/may provide	Remained effective FY26-27 Proviso - same proviso number	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
117.78	State	FY26-27 Proviso	(GP: Bank Account Transparency and Accountability) Each state agency, except state institutions of higher learning, which has composite reservoir bank accounts or any other accounts containing public funds which are not included in the Comptroller General's South Carolina Enterprise Information System shall prepare a report for each account disclosing every transaction of the account in the prior fiscal year. The report shall be submitted to the State Fiscal Accountability Authority by October first of each fiscal year.	Report our agency must/may provide	Remained effective FY26-27 Proviso - same proviso number	No Change
117.81	State	FY26-27 Proviso	(GP: Joint Children's Committee) For the current fiscal year, SCDOR is directed to reduce the rate of interest paid on eligible refunds by one percentage point. Of the revenue resulting from this reduction, $475,000 shall be transferred to the Senate for the Joint Citizens and Legislative Committee on Children. The remaining revenue resulting from this reduction shall be transferred to the Department of Juvenile Justice (DJJ).	Distribute funding to another entity	Remained effective FY26-27 Proviso - same proviso number	No Change
117.96	State	FY26-27 Proviso	(GP: Data Breach Notification) An agency of this State owning or licensing computerized data or other data that includes personal identifying information shall disclose any breach of the security of the system following discovery or notification of the breach in the security of the data to any resident of this State whose personal identifying information was, or is reasonably believed to have been, acquired by an unauthorized person.	Report our agency must/may provide	Previous proviso number 117.97	Amended Proviso Number Only

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
117.101	State	FY26-27 Proviso	(GP: Information Technology and Information Security Plans) (A) By August first of the current fiscal year, 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.	Report our agency may/must provide	Previous proviso number 117.102	Amended Proviso Number Only
117.106	State	FY26-27 Proviso	Agencies must develop a three-year strategic plan for information technology.	Report our agency must/may provide	Previous proviso number 117.107	Amended Proviso Number Only
117.133	State	FY26-27 Proviso	(GP: Statewide Strategic Personnel Budgeting) SCDOR must submit human resource and other personnel related data to the Department of Administration by August 1st of each year.	Report our agency must/may provide	Previous proviso number 117.136	Amended Proviso Number Only
117.136	State	FY26-27 Proviso	(GP: Federal Gun Law) For the current fiscal year, no law enforcement agency that receives state or local funds shall enforce a federal law, regulation, statute, executive order, or procedure related to firearms put into effect after January 1, 2021, if any such federal action requires the seizure of a firearm, firearm part, or firearm component solely because of its classification or type of weapon.	Requires a service	Previous proviso number 117.139	Amended Proviso Number Only

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
117.158	State	FY26-27 Proviso	(GP: Athletic Admissions Revenue) SCDOR shall allocate certain admissions tax collections back to the college or university so long as the use of the revenue is limited exclusively to supporting the college or university's student-athletes through the provision of student aid, scholarship, and/or related financial support.	Distribute finding to another entity	Previous proviso number 117.162	Amended Proviso Number Only
117.180	State	FY26-27 Proviso	(GP: Fraud Mitigation) State agencies that issue certain checks shall develop and implement measures to mitigate the risk of fraud and compile a report detailing fraud mitigation measures implemented.	Report our agency may/must provide	Previous proviso number 117.191	Amended Proviso Number Only
118.10(C)	State	FY26-27 Proviso	(SR: Tax Deduction for Consumer Protection Services) (C) By March fifteenth of each year, SCDOR shall issue a report to the Governor and the General Assembly detailing the number of taxpayers claiming the deduction allowed by this item in the most recent tax year for which there is an accurate figure, and the total monetary value of the deductions claimed pursuant to this item in that same year.	Report our agency must/may provide	Remained effective FY26-27 Proviso - same proviso number	No Change
118.10(D)	State	FY26-27 Proviso	(SR: Tax Deduction for Consumer Protection Services) (D) SCDOR shall prescribe the necessary forms to claim the deduction allowed by this section. SCDOR may require the taxpayer to provide proof of the actual costs and the taxpayer’s eligibility.	Requires a service	Remained effective FY26-27 Proviso - same proviso number	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
1A.7	State	FY26-27 Proviso	(SDE-EIA: Disbursements/Other Entities) SCDOR shall disburse certain funds as directed to certain state agencies and entities on a quarterly basis and shall disburse full appropriation of certain funds to the Department of Education at the start of the fiscal year.	Distribute funding to another entity	Remained effective FY26-27 Proviso - same proviso number	No Change
Regulation - 117-1200.3	State	Regulation	SCDOR must prescribe forms for the reporting of the number of cases of alcoholic liquors sold during the preceding month.	Requires a service		No Change
Regulation - 117-1250.1	State	Regulation	SCDOR must prescribe forms for the reporting by wholesale beer and wine dealers of purchases or exchange of their products with other wholesale dealers.	Requires a service		No Change
Regulation - 117-1600.1	State	Regulation	SCDOR must prescribe forms for reporting of sales of cigarettes.	Requires a service		No Change
Regulation - 117-1600.2 (a)	State	Regulation	SCDOR shall develop and order forms for cigarette stamps.	Requires a service		No Change
Regulation - 117-1600.2(d)	State	Regulation	SCDOR shall develop forms for purchase of exempt stamps.	Requires a service		No Change
Regulation - 117-1600.2(d)(2)	State	Regulation	SCDOR shall develop procedures related to tamper-evident features of stamps.	Requires a service		No Change
Regulation - 117-1600.3	State	Regulation	SCDOR shall develop forms and processes for authorizing refunds.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
Regulation - 117-1600.5(B)	State	Regulation	SCDOR must develop and advise of storage requirements. SCDOR must approve staging areas.	Requires a service		No Change
Regulation - 117-1720.2(A)	State	Regulation	SCDOR shall annually make a ratio study of all the counties in the State to determine level of appraisal as provided in Section 12-43-250.	Requires a service		No Change
Regulation - 117-1720.3	State	Regulation	SCDOR must supply a copy of the final index of taxpaying ability to the Department of Education and the auditor of each county on or before February first.	Requires a service		No Change
Regulation - 117-1740.1	State	Regulation	SCDOR directs what information must be contained in a building permit.	Requires a service		No Change
Regulation - 117-1740.3	State	Regulation	SCDOR directs what information must be kept by counties in order to value property for property tax purposes.	Requires a service		No Change
Regulation - 117-1740.4	State	Regulation	SCDOR must provide forms to all counties for the purpose of providing information for ratio studies. SCDOR must also approve the forms for submission of information in an electronic form.	Requires a service		No Change
Regulation - 117-1840.2 (C)	State	Regulation	SCDOR is responsible for implementing the use value procedures for timberland and cropland.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
Regulation - 117-850.1	State	Regulation	SCDOR must provide forms for the completion of income tax returns. Reproduced or computer prepared forms must conform to the standards issued by the forms management section of SCDOR.	Requires a service		No Change
Regulation - 117-850.2	State	Regulation	SCDOR must publish standards for the specifications for using non paper methods.	Requires a service		No Change
Regulation - 117-875	State	Regulation	SCDOR must determine voluntary contributions to check offs at least annually.	Requires a service		No Change
Regulation -117-200.2 (I)(2)(c)	State	Regulation	If a taxpayer converts machine sensible records, including copies of files to a standard record format, SCDOR is responsible for developing the format.	Requires a service		No Change
12-23-40	State	Statute	License Taxes on Other Businesses: SCDOR's administrative responsibility of the Electric Power Tax and Hospital Tax, SCDOR shall administer and shall collect the electric power tax.	Requires a service		No Change
12-10-82	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. SCDOR must create a form for a taxpayer to make an election to assign job development credits to a designated trustee.	Requires a service		No Change
11-11-10	State	Statute	Public Finance, SCDOR shall furnish information as requested from the Executive Budget Office and Fiscal Affairs Office, and shall be present at all hearings before the committees having charge of the appropriations in the Senate and the House.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-4-10	State	Statute	The South Carolina Department of Revenue, Department Organization, SCDOR must administer and enforce SC revenue laws, licensing and regulation of alcoholic liquors, beer and wine, and assess penalties for violations, and other laws specifically assigned.	Requires a service		No Change
6-4-20	State	Statute	Specifies Accommodations tax distributions.	Distribute funding to another entity		No Change
11-7-20	State	Statute	Provides the State with an independent review of our agency's procedures that were agreed to, by management, on the systems, processes and behaviors related to financial activity.	Report our agency must/may provide		No Change
12-6-20	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures. SCDOR shall administer and enforce the taxes imposed by Chapter 6. SCDOR shall make and publish rules and regulations necessary to enforce this chapter.	Requires a service		No Change
12-21-2450	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. , SCDOR shall issue licenses to operate a place of amusement upon receipt of application.	Requires a service		No Change
12-21-2742	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. SCDOR must seize and confiscate any unlicensed equipment and then SCDOR must sell equipment at public auction.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-21-2744	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. Owners of property seized by SCDOR may file a cash bond within five days of the seizure. Within ten days, the equipment owner must bring legal action to have seizure set aside; otherwise SCDOR must declare the bond filed forfeited.	Requires a service		No Change
12-6-3381	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures. SCDOR must prescribe a form in order to claim the tax credit for costs associated with a premarital preparation course.	Requires a service		No Change
12-6-3588	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures. SCDOR shall determine the proof necessary to meet the requirements of the Clean Energy Tax Incentive Credit. SCDOR must certify the qualifying expenditures for the credit. SCDOR must consult with the Department of Commerce, the State Energy Office or any other agency on standards for certification	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-6-3790	State	Statute	The department shall conduct a comprehensive study of the Exceptional Needs Tax Credit program. The study must examine the following:(a) the allocation of scholarship funds and tax credits among students, including the effect of funding limitations on the addition of new participants; the demographic and socio-economic data of the participants and their families, including the distribution of scholarship funds by income ranges, to be determined by the department, of scholarship recipients, and their legal guardians, as applicable; and the geographical distribution of the participants. In reporting the information required by this sub item, the department shall protect and may not display any personally identifiable information of scholarship recipients, their families or legal guardians, or taxpayers;	Report our agency must/may provide		No Change
12-21-4200	State	Statute	SCDOR shall deposit with the State Treasurer bingo revenue in twelve equal amounts into an account called "Division on Aging Senior Citizens Centers Permanent Improvement Fund".	Distribute funding to another entity		No Change
12-21-4210	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. SCDOR shall make refunds on all returned bingo paper. If an organization ceases operation SCDOR shall accept returned paper and credit the value of returned paper.	Requires a service		No Change
12-21-4220	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. SCDOR shall set the design and requirements of all bingo cards.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-21-4230	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. SCDOR must set all bond amounts for all organizations, promoters, manufacturers and distributors of bingo cards.	Requires a service		No Change
12-21-4240	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. SCDOR will license all organizations, promoters, manufacturers and distributors of bingo paper. SCDOR is required to collect annual license fee of five thousand dollars for manufacturers and two thousand dollars for distributors.	Requires a service		No Change
12-21-4270	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. Each licensee may obtain cards approved by SCDOR by making application and remitting sixteen and one-half percent of the total face value of the cards purchased. Upon receipt of tax paid SCDOR shall notify a licensed distributor to release the face value of cards requested. SCDOR is required to set forth procedures to ensure cross-checking between manufacturers and distributors and organizations.	Requires a service		No Change
12-35-50	State	Statute	The Simplified Sales and Use Tax Administration Act: SCDOR's required representative and agreement. SCDOR shall enter into the Streamlined Sales and Use Tax Agreement.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
11-11-155	State	Statute	Specifies SCDOR distribution of Homestead Exemption to Aid to Subdivisions	Distribute funding to another entity		No Change
11-11-156 (5)(b)	State	Statute	SCDOR must reimburse the county treasurer for Homestead Exemption credits of each school district in the county.	Distribute funding to another entity		No Change
11-44-70 (A)	State	Statute	SCDOR shall provide for the manner in which the angel investor application is to be submitted and shall review the application and tentatively approve the application upon determining that it meets the requirements of this chapter.	Requires a service		No Change
11-44-70 (B)	State	Statute	SCDOR shall provide tentative approval of the application by the date provided in subsection (C).	Requires a service		No Change
11-44-70 (C)	State	Statute	SCDOR shall notify each qualified investor of the tax credits tentatively approved and allocated to the qualified investor by January thirty first of the year after the application was submitted. If the credit amounts on applications filed with SCDOR exceed the maximum aggregate limit of tax credits, then the tax credit must be allocated among the angel investors who filed a timely application on a pro rata basis, based upon the amounts otherwise allowed by this chapter.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
11-44-70(D)	State	Statute	SCDOR shall report by March thirty first each year to the House Ways and Means Committee, the Senate Finance Committee, and the Governor, by county, the number of angel investor tax credit applications SCDOR has received, the number of applications approved and the tax credits approved. The report must be available in a conspicuous place on SCDOR's website.	Report our agency must/may provide		No Change
11-47-20(j)	State	Statute	SCDOR shall ascertain the amount of State excise tax paid on cigarettes sold within South Carolina.	Requires a service		No Change
1-1-810	State	Statute	SCDOR must submit an annual Accountability Report by September 15 of each year. The report "must contain the agency's or department's mission, objectives to accomplish the mission, and performance measures that show the degree to which objectives are being met." Agencies must "identify key program area descriptions and expenditures and link these to key financial and performance results measures."	Report our agency must/may provide		No Change
11-9-820 (A)(1)(d)	State	Statute	Public Finance, The Director of SCDOR shall serve as an ex officio member with no voting rights on the Board of Economic Advisors(BEA), a division of the Revenue and Fiscal Affairs Office.	Board, commission, or committee on which someone from our agency must/may serve		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
11-9-820 (D)	State	Statute	Public Finance, SCDOR must provide to the Board of Economic Advisors by November tenth a report of the amount of tax credits claimed and magnetic tapes containing data from all state individual and corporate income tax filings from the previous year.	Report our agency must/may provide		No Change
11-9-825	State	Statute	Public Finance, The BEA must be supplemented by one professional from the staff of SCDOR.	Requires a service		No Change
12-10-100(B)	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. SCDOR may retain a portion of the Revitalization Zone/Enterprise Zone fee to defray cost of administration.	Funding agency deliverable(s)		No Change
12-10-105	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. SCDOR may charge an annual fee to qualifying businesses that claim the job development tax credit to defray administrative cost.	Funding agency deliverable(s)		No Change
12-10-80(A)(11)	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. SCDOR shall audit each qualifying business with claims in excess of ten thousand dollars in a calendar year at least once every three years to verify proper sources and uses of the funds. SCDOR shall impose a penalty for all reports filed after June thirtieth or the approved extension date.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-10-80(E)	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. SCDOR is required to remit the appropriate amount of funds to the State Rural Infrastructure Fund.	Distribute funding to another entity		No Change
12-10-85(A)	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. Funds received by SCDOR for the State Rural Infrastructure Fund must be deposited in the State Rural Infrastructure Fund of the Council.	Distribute funding to another entity		No Change
12-10-88(B)	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. SCDOR shall remit the redevelopment fees for each calendar quarter for which the Redevelopment Authority provides a timely statement with required information.	Distribute funding to another entity		No Change
12-10-95(I)(3)	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund. SCDOR must audit any business that claimed the job retraining credit every three years solely for the purpose of verifying proper sources and uses of the credit.	Requires a service	This code reference number was changed from 12-10-95(I)(2) to 12-10-95(I)(3).	No Change
12-11-50	State	Statute	SCDOR must collect and remit the bank tax to the General Fund.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-13-100	State	Statute	SCDOR must collect and remit the savings and loan association tax to the General Fund.	Distribute funding to another entity		No Change
12-20-170	State	Statute	SCDOR shall collect and remit the corporate license fee to the General Fund.	Distribute funding to another entity		No Change
12-20-105(H)	State	Statute	Corporate License Fees, SCDOR's Corporate Infrastructure Credit report due to the General Assembly. SCDOR shall report to Senate Finance, House Ways and Means and Department of Commerce the history of the license tax credit pursuant to this section.	Report our agency must/may provide		No Change
12-21-10	State	Statute	SCDOR shall administer and enforce the admission fee, beer and wine wholesalers excise tax, bingo tax, coin operated device tax and tobacco tax.	Requires a service		No Change
12-21-1050	State	Statute	SCDOR shall prescribe forms for the collection of the beer and wine license tax.	Requires a service		No Change
12-21-1060	State	Statute	SCDOR shall allow a discount of two percent to the wholesaler on the amount of tax reported monthly on timely filed returns.	Requires a service		No Change
12-21-1120	State	Statute	Beer and wine taxes and license fees provided by this article must be paid to and collected by SCDOR and deposited to the general fund of this state.	Distribute funding to another entity		No Change
12-21-1130	State	Statute	SCDOR shall transfer to the special school account from any unallocated funds on the last day of the month the State's portion from the sale of beer or wine.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-21-2420(16)(b)	State	Statute	Revenue derived from fishing piers from admissions tax along the coast must be allocated for use by the Commercial Fisheries Division of the Department of Natural Resources.	Distribute funding to another entity		No Change
12-21-2720 (E)	State	Statute	SCDOR shall collect increased fees on Class 2 coin-operated machines for purposes of funding South Carolina Law Enforcement Division (SLED) operations, and these funds are sent to SLED to offset the cost of video gaming enforcement.	Distribute funding to another entity		No Change
12-21-3940 (A)	State	Statute	SCDOR shall prescribe application forms for a bingo license.	Requires a service		No Change
12-21-3940(A)(1)	State	Statute	SCDOR will make the determination if an organization is qualified to hold a bingo license.	Requires a service		No Change
12-21-3950(B)	State	Statute	SCDOR has forty-five days to approve or reject a bingo application based on the requirements.	Requires a service		No Change
12-21-4000 (12)(b)	State	Statute	Excess proceeds tax must be remitted to SCDOR. If promoter or organization fail to remit, SCDOR shall suspend both licenses.	Requires a service		No Change
12-21-4190 (C)	State	Statute	Revenue derived from Class F licenses shall be distributed pursuant to Section 12-21-4200.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-21-4190(A)	State	Statute	SCDOR shall charge and retain ten cents for each dollar of face value of each bingo card sold for AA,B,D and E licenses and four cents for each dollar of face value of each bingo card for a C license. SCDOR shall charge and retain five cents for each dollar of face value for an F license.	Distribute funding to another entity		No Change
12-21-4190(B)(1)	State	Statute	SCDOR must make the revenue distribution back to the charity for which the bingo cards were purchased. This distribution must be made by the last day of the next month following the month the revenue was collected. These amounts must be reduced by any delinquent debts as defined in the Setoff Debt Collection Act.	Distribute funding to another entity		No Change
12-21-4200 (1)	State	Statute	SCDOR shall deposit with the State Treasurer bingo revenue to be credited to the account of the Division on Aging.	Distribute funding to another entity		No Change
12-21-4200 (2)	State	Statute	SCDOR shall deposit with the State Treasurer bingo revenue to be credited to the South Carolina Department of Parks, Recreation and Tourism	Distribute funding to another entity		No Change
12-21-4200 (3)	State	Statute	SCDOR shall deposit with the State Treasurer bingo revenue to the general fund and to the Commission on Minority Affairs.	Distribute funding to another entity		No Change
12-21-625(B)(1)	State	Statute	Five million dollars of the revenue generated from the cigarette surtax shall be directed to the Medical University of South Carolina Hollings Cancer Center.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-21-625(B)(2)	State	Statute	Five million dollars of the revenue generated shall be directed to the Smoking Prevention and Cessation Trust Fund.	Distribute funding to another entity		No Change
12-21-625(B)(3)	State	Statute	Remaining revenue shall be deposited in the South Carolina Medical Reserve Fund.	Distribute funding to another entity		No Change
12-21-6530(A)	State	Statute	If a facility qualifies under this article, one-fourth of the admissions tax generated by that facility must be paid by SCDOR to the county or municipality in which the facility is located.	Distribute funding to another entity		No Change
12-21-6540(A)	State	Statute	If a facility qualifies under this article, one-fourth of the admissions tax generated by that facility must be paid by SCDOR to the special tourism infrastructure development fund.	Distribute funding to another entity		No Change
12-21-6550(B)	State	Statute	SCDOR shall notify the county or municipality in writing if a certification application is approved.	Requires a service		No Change
12-21-670	State	Statute	SCDOR shall issue a license for sale of tobacco products upon receipt of application and SCDOR shall produce forms for this purpose.	Requires a service		No Change
12-21-735(E)	State	Statute	SCDOR shall prescribe, prepare and furnish stamps for the payment of the cigarette tax. SCDOR shall also cause to be prepared stamps that indicate that a package of cigarettes is exempt.	Requires a service		No Change
12-21-735(E)(2)	State	Statute	SCDOR shall designate the type of stamps to be applied.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-21-735(E)(6)	State	Statute	SCDOR determines the amount of credit to be allowed for the purchase of a stamping machine and equipment.	Requires a service		No Change
12-21-735 (H)(2)	State	Statute	Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax. SCDOR shall provide a method of purchasing stamps.	Requires a service		No Change
12-21-735(J)	State	Statute	SCDOR must report by March fifteenth of each year to Senate Finance and House Ways and Means the costs associated with the operation of the cigarette tax stamp program.	Report our agency must/may provide		No Change
12-23-810(C)	State	Statute	SCDOR must notify hospitals as to the amount of hospital tax due based on calculations from the Department of Health and Human Services.	Requires a service		No Change
12-23-815	State	Statute	SCDOR shall issue assessments for the tax based on information provided by the Department of Health and Environmental Control and the Office of Research and Statistics of the Revenue and Fiscal Affairs Office.	Requires a service		No Change
12-23-820	State	Statute	SCDOR shall administer and enforce provisions of this article. The hospital tax levied pursuant to this article must be collected in accordance with the provisions of Chapter 54 of Title 12.	Requires a service		No Change
12-23-840	State	Statute	Revenues derived from the Hospital Tax must be deposited in the Medicaid Expansion Fund created by Section 44-6-155.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-24-90(B)(3)	State	Statute	SCDOR must collect and remit one dollar of each one dollar thirty cents of the deed recording fee to the General Fund.	Distribute funding to another entity		No Change
12-24-90(B)(1)	State	Statute	Allocates to the Heritage Land Trust Fund a portion of the state portion of the Deed Recording Fee collected.	Distribute funding to another entity		No Change
12-24-90(B)(2)	State	Statute	Allocates to the State Housing Authority a portion of the state portion of the Deed Recording Fee collected.	Distribute funding to another entity		No Change
12-2-5	State	Statute	Taxation SCDOR is governed by an Agency Director who is appointed by the Governor. There are no service limits for an Agency Director. The Agency Director may be removed by the Governor as provided in 1-3-240(B).	Not related to agency deliverable		No Change
12-28-1400	State	Statute	SCDOR must provide the manner in which information related to motor fuel user fees should be submitted and must use all of the information reported to track petroleum products.	Requires a service		No Change
12-28-1730(F)	State	Statute	SCDOR shall impose a civil penalty in the amount of one thousand dollars or ten dollars for each gallon of dyed fuel used to operate a vehicle on the highways of this state.	Requires a service		No Change
12-28-1730(F)	State	Statute	SCDOR shall remit the collected civil penalty for each gallon of dyed fuel used to operate a vehicle on the highways of this state to the South Carolina Department of Transportation.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-28-2355(C)	State	Statute	Petroleum Inspection Fees as described in SC Code Sec. 12-28-2355 (A) are collected by SCDOR and remitted to the State Non-Federal Aid Highway Fund at Department of Transportation.	Distribute funding to another entity		No Change
12-28-2740 (A)(3)	State	Statute	SCDOR shall collect information regarding the number of gallons of gasoline sold in each county for use in making allocations of donor funds. SCDOR shall submit the percentage of the total represented by each county to the Department of Transportation.	Requires a service		No Change
12-28-2915(A)	State	Statute	Twenty million dollars of the electric power tax must be deposited into the account for economic development as provided in Section 12-28-2910.	Distribute funding to another entity		No Change
12-28-2915(B)	State	Statute	All revenues in excess of twenty million dollars of the electric power tax shall be credited to the Department of Transportation.	Distribute funding to another entity		No Change
12-28-310(D)	State	Statute	SCDOR shall permanently increase the amount of the motor fuel user fee by two cents, for a total of twelve cents starting on July 1, 2017 and each July 1st thereafter until after July 1, 2022.	Requires a service		No Change
12-28-970(A)	State	Statute	SCDOR must establish procedures regarding backup user fees related to motor fuel.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-28-995	State	Statute	SCDOR shall establish conditions for payment of tax on motor fuel removed from a bulk plant and imported by a tank wagon and delivered to a South Carolina destination less than twenty five miles from the border of this state.	Requires a service		No Change
12-33-245(A)	State	Statute	SCDOR must collect and remit alcoholic liquor tax to the General Fund.	Distribute funding to another entity		No Change
12-33-245(B)	State	Statute	SCDOR must deposit eleven percent of the revenue generated from the liquor by the drink excise tax with the State Treasurer to be deposited into a separate fund.	Distribute funding to another entity		No Change
12-33-480	State	Statute	SCDOR shall prescribe a form for the payment of taxes and must also assess and collect tax from licensed alcohol wholesalers in same manner as other taxes.	Requires a service		No Change
12-35-40	State	Statute	SCDOR must provide representative to Streamlined Sales Tax Committee.	Board, commission, or committee on which someone from our agency must/may serve		No Change
12-36.	State	Statute	SCDOR must collect and remit the sales tax and retailer license fee to the General Fund.	Distribute funding to another entity		No Change
12-36-1320	State	Statute	Requires SCDOR to determine the useful life of transient construction property in order for use tax on transient construction property to be calculated.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-36-2110(A)(4)	State	Statute	Revenue resulting from the increase in the maximum sales tax must be credited to the Infrastructure Maintenance Trust Fund	Distribute funding to another entity		No Change
12-36-2120 (78)	State	Statute	SCDOR shall issue an appropriate exemption certificate to an organization which researches and tests natural hazards per the statute.	Requires a service		No Change
12-36-2120(57)	State	Statute	SCDOR shall publish a yearly list of articles which qualify for the August sales tax holiday.	Requires a service		No Change
12-36-2120(65)(d)	State	Statute	SCDOR shall issue an exemption certificate to the qualifying taxpayer for a sales tax exemption for computer equipment for a technology intensive facility.	Requires a service		No Change
12-36-2620	State	Statute	Allocates proceeds of sales tax imposed by statutes.	Distribute funding to another entity		No Change
12-36-2630	State	Statute	Specifies Accommodations tax distributions.	Distribute funding to another entity		No Change
12-36-2630(3)	State	Statute	The proceeds of the 2% local accommodations tax, less SCDOR's actual incremental increase in the cost of administration, must be remitted quarterly to the municipality or the county in which it is collected.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-36-2660	State	Statute	SCDOR shall administer and enforce the provisions of Chapter 36, Title 12.	Requires a service		No Change
12-36-2680	State	Statute	SCDOR shall prescribe an exemption certificate for persons making exempt agricultural purchases.	Requires a service		No Change
12-36-510(B)(3)	State	Statute	SCDOR must prescribe a form for payment of accommodations tax.	Requires a service		No Change
12-36-540	State	Statute	SCDOR shall issue a separate license for each retail sales location.	Requires a service		No Change
12-37-2160	State	Statute	SCDOR must collect and remit private car lines tax to the General Fund.	Distribute funding to another entity		No Change
12-37-1610	State	Statute	SCDOR shall prescribe a form for property filings of railroads.	Requires a service		No Change
12-37-1680	State	Statute	SCDOR shall proceed to ascertain value of railroads when railroad companies refuse to file.	Requires a service		No Change
12-37-2000	State	Statute	SCDOR shall examine statements filed by telegraph and telephone companies.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-37-2120	State	Statute	SCDOR prescribes form on which carlines pay property taxes.	Requires a service		No Change
12-37-2130	State	Statute	SCDOR shall annually assess the valuation of all private cars of each private car company.	Requires a service		No Change
12-37-2140	State	Statute	SCDOR must determine valuation of carlines.	Requires a service		No Change
12-37-2150	State	Statute	SCDOR shall levy against carlines and determine average levy for all purposes in state.	Requires a service		No Change
12-37-2430	State	Statute	SCDOR shall annually assess, adjust, equalize and apportion the valuation of all aircraft in this State.	Requires a service		No Change
12-37-2450	State	Statute	SCDOR shall annually levy tax against the value of aircraft so determined and collect the tax.	Requires a service		No Change
12-37-250(A)(4)	State	Statute	SCDOR must approve forms for the homestead exemption. SCDOR shall direct the auditor to notify municipalities of all applications for the homestead exemption within the municipality and the information necessary to calculate the amount of the exemption.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-37-250(F)	State	Statute	SCDOR shall reimburse from funds appropriated for homestead reimbursement the state agency of Vocational Rehabilitation for the actual expenses incurred in making decisions related to disability.	Distribute funding to another entity		No Change
12-37-250(G)	State	Statute	SCDOR shall develop advisory opinions as may be necessary to carry out the homestead exemption provisions.	Requires a service		No Change
12-37-255(C)	State	Statute	SCDOR must withhold from the next disbursement of state funds to a county or municipality the amount of tax and penalties related to improperly granted homestead exemptions.	Requires a service		No Change
12-37-266(A)	State	Statute	SCDOR must approve forms used by a trustee who holds legal title to a dwelling in order to apply for a homestead exemption.	Requires a service		No Change
12-37-266(B)	State	Statute	SCDOR shall reimburse the taxing entity for the taxes not collected by reason of the homestead exemption.	Requires a service		No Change
12-37-2680	State	Statute	SCDOR must provide motor vehicle guides to counties. Starting in 2020, the SCDOR must determine appropriate adjustments for high mileage including for motorcycles in vehicle valuation guide.	Requires a service		No Change
12-37-270(A)	State	Statute	SCDOR from the Trust Fund for Tax Relief shall annually pay to the county or municipality in which a dwelling is located a sum equal to the taxes not collected because of the homestead exemption.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-37-270(B)	State	Statute	SCDOR shall purchase and distribute the applications for the homestead exemption and the costs must be paid from the trust fund.	Distribute funding to another entity		No Change
12-37-280(A)	State	Statute	SCDOR must make reimbursements to local governments for the homestead exemption on an annual basis.	Distribute funding to another entity		No Change
12-37-3150(A)(8)	State	Statute	SCDOR shall provide the form used to notify the tax assessor after a conveyance of an ownership interest that constitutes an assessable transfer of interest.	Requires a service		No Change
12-37-3160(A)	State	Statute	SCDOR shall examine the substance rather than merely the form of the transfer in determining whether an assessable transfer of interest has occurred.	Requires a service		No Change
12-37-3160(B)	State	Statute	SCDOR must prescribe the certificate that is contained with the property tax notice which certifies the details of the ownership of property.	Requires a service		No Change
12-37-450(A)	State	Statute	SCDOR shall make reimbursements for the inventory exemption to counties and municipalities in four equal payments. Counties and municipalities must be reimbursed for the inventory exemption based on the 1987 tax year millage and 1987 tax year assessed values for inventories.	Distribute funding to another entity		No Change
12-37-735(B)	State	Statute	SCDOR must design a form in which a transferor assumes personal liability for his share of the taxes when property is transferred.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-37-970	State	Statute	SCDOR determines assessment of merchants' property and other business personal property and must supply these assessments to the counties.	Requires a service		No Change
12-39-15(A)	State	Statute	SCDOR must establish the content, cost and dates of continuing education courses that county auditors must complete.	Requires a service		No Change
12-39-150	State	Statute	SCDOR must prescribe the manner in which county auditors must list in a book all taxable property in the county and the value of it as equalized.	Requires a service		No Change
12-39-180	State	Statute	SCDOR must provide statements of the rates and sums to be levied for the current year to be used by county auditors. SCDOR shall prescribe the manner and form by which county auditors must list the property for taxation. SCDOR or the county auditor must place a minimum assessment of at least twenty dollars on all personal property that generates a tax bill.	Requires a service		No Change
12-39-350	State	Statute	When notified by the county auditor of property which is required by law to be assessed has been omitted, SCDOR shall appraise and assess the omitted personal property.	Requires a service		No Change
12-4-310(1)	State	Statute	SCDOR shall hold meetings, as considered necessary.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-4-310(10)	State	Statute	SCDOR shall make gross receipts or net taxable sales figures reported to SCDOR available to municipalities or counties levying a tax based on gross receipts or net taxable sales.	Requires a service		No Change
12-4-310(11)	State	Statute	SCDOR shall provide data and assistance to municipalities and counties in which Article 8, Chapter 1, Title 6, the Fairness in Lodging Act, is implemented.	Requires a service		No Change
12-4-310(2)	State	Statute	SCDOR shall formulate and recommend legislation to enhance uniformity, enforcement, and administration of the tax laws, and secure just taxation and improvements in the system of taxation.	Requires a service		No Change
12-4-310(3)	State	Statute	SCDOR shall consult and confer with the Governor upon the subject of taxation, the administration of the laws, and the progress of the work of the department, and furnish the Governor reports, assistance, and information he may require.	Requires a service		No Change
12-4-310(4)	State	Statute	SCDOR shall prepare and publish, annually, statistics reasonably available with respect to the operation of the department, including amounts collected, and other facts it considers pertinent and valuable.	Report our agency must/may provide		No Change
12-4-310(5)	State	Statute	SCDOR shall make available to the authorities of a political subdivision information reported to SCDOR pursuant to the requirements of Chapter 36 of this title of businesses licensed under Section 12-36-510 in the requesting political subdivision.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-4-310(6)	State	Statute	SCDOR shall hire all necessary personnel, including officers, agents, deputies, experts, and assistants, and assign to them duties and powers as the department prescribes.	Not related to agency deliverable		No Change
12-4-310(7)	State	Statute	SCDOR shall require those of its officers, agents, and employees it designates to give bond for the honest performance of their duties in the sum and with the sureties it determines; and all premiums on the bonds must be paid by the department	Not related to agency deliverable		No Change
12-4-310(8)	State	Statute	SCDOR shall pay travel expenses, purchase, or lease all necessary facilities, equipment, books, periodicals, and supplies for the performance of its duties	Not related to agency deliverable		No Change
12-4-310(9)	State	Statute	SCDOR shall exercise and perform other powers and duties as granted to it or imposed upon it by law	Not related to agency deliverable		No Change
12-43-220 (g)	State	Statute	SCDOR must apply an equalization factor to real and personal property owned by or leased to transportation companies for hire as mandated by federal legislation.	Requires a service		No Change
12-43-224(3)	State	Statute	SCDOR must approve forms for discounted values which must be applied for subdivided lots with the local assessor.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-43-230(d)(3)	State	Statute	SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State. SCDOR must approve forms to be used for application of special valuation with the assessor for homeowners associations.	Requires a service		No Change
12-43-230(a)	State	Statute	SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State. SCDOR shall provide by regulation a more detailed definition of agricultural real property consistent with the general definition set forth in this section which will be used by the county assessors.	Requires a service		No Change
12-43-250	State	Statute	SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State. SCDOR shall make sales ratio studies in all counties of the State.	Requires a service		No Change
12-43-300	State	Statute	SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State. SCDOR shall prescribe a standard reassessment form designed to contain information required in Section 12-60-2510(A)(1).	Requires a service		No Change
12-4-360	State	Statute	SCDOR shall verify, when requested by the Retirement Systems of the Public Employee Benefit Authority, information on individual income tax returns to assist the retirement systems in ascertaining if an individual receiving disability benefits has gainful employment for which he is receiving compensation.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-4-375	State	Statute	SCDOR can retain and expend the first one hundred fifty thousand dollars from bankruptcy operations to defray administrative cost	Not related to agency deliverable		No Change
12-4-377	State	Statute	SCDOR must maintain adequate records accounting for the receipt of funds from the sale of confiscated alcoholic beverages. This revenue shall be deposited to the General Fund after deducting costs.	Distribute funding to another entity		No Change
12-4-380	State	Statute	SCDOR shall report to the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee, within thirty days of final settlement, the details of all tax liabilities reduced by order of the director.	Report our agency must/may provide		No Change
12-4-385	State	Statute	SCDOR shall notify the appropriate licensing division of the Department of Labor, Licensing and Regulation when a change in policy is proposed concerning a particular industry group.	Requires a service		No Change
12-4-387	State	Statute	SCDOR shall use available personnel to conduct audits involving all taxes to help promote voluntary compliance and collect revenues for the general fund.	Requires a service		No Change
12-4-388	State	Statute	SCDOR may charge participants in taxpayer education workshops a fee to cover direct costs.	Funding agency deliverable(s)		No Change
12-4-390 (A)	State	Statute	SCDOR can collect fees to recover the cost of the production, purchase, handling and mailing of documents, publications, records and data sets.	Funding agency deliverable(s)		No Change
12-4-39 (C)	State	Statute	SCDOR is required to pay for annual costs to maintain a legislatively mandated requirement (license or professional designation) for employment by SCDOR.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-44-50(A)(1)(c)(i)	State	Statute	SCDOR's administration responsibilities In certain special instances, SCDOR must determine the value of property subject to the fee.	Requires a service		No Change
12-44-90(H)	State	Statute	SCDOR's administration responsibilities, SCDOR must develop forms and procedures for processing fee-in-lieu extension requests.	Requires a service		No Change
12-4-510(2)	State	Statute	In order to administer effectively the equitable assessment of property for taxation, SCDOR shall make the levy upon the assessed value of property subject to tax necessary to raise the annual appropriations made by the General Assembly as it relates to private carlines and flight equipment.	Requires a service		No Change
12-45-15(A)	State	Statute	SCDOR's requirement to provide continuing education to County Treasurers and SCDOR partnership responsibilities with Counties to collect. SCDOR must establish the content, cost and dates of annual continuing education courses that county treasurers must complete.	Requires a service		No Change
12-45-17	State	Statute	SCDOR's requirement to provide continuing education to County Treasurers and SCDOR partnership responsibilities with Counties to collect. SCDOR must establish the content, cost and dates of annual continuing education courses that county tax collectors must complete.	Requires a service		No Change
12-4-520(1)	State	Statute	SCDOR shall call meetings of all county assessors, to provide instruction as to the law governing the assessment and taxation of all classes of property. SCDOR shall formulate and prescribe rules to govern assessors and county boards of tax appeals in the discharge of their duties.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-4-520(2)	State	Statute	SCDOR shall confer with, advise, and direct assessors and county boards of tax appeals as to their duties.	Requires a service		No Change
12-4-520(5)	State	Statute	SCDOR shall require county auditors to place upon the assessment rolls omitted property that may have escaped taxation in the current or previous years.	Requires a service		No Change
12-4-540(A)	State	Statute	SCDOR has sole responsibility for the appraisal, assessment, and equalization of the taxable values of corporate headquarters, corporate office facilities, and distribution facilities and of the real and personal property owned by or leased by manufacturing, railway, private carline, airline, water, heat, light and power, telephone, cable television, sewer, pipeline, and mining businesses in the conduct of their business. SCDOR has sole responsibility for the appraisal, assessment, and equalization of the taxable values of the personal property of merchants.	Requires a service		No Change
12-4-540(D)	State	Statute	SCDOR shall assess all real and personal property, leased or used, to the owner, except as otherwise provided.	Requires a service		No Change
12-4-550(1)	State	Statute	SCDOR shall require municipal, county, and other public officers to report information as to the assessment of property, collection of taxes, receipts from licenses and other sources, and information necessary in the work of SCDOR.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-4-550(2)	State	Statute	SCDOR shall require all persons to furnish information concerning their capital, bonded or other debts, current assets and liabilities, value of property, earnings, operating and other expenses, taxes, and other facts necessary for SCDOR to ascertain the value and relative tax burden borne by all kinds of property.	Requires a service		No Change
12-4-560	State	Statute	SCDOR shall prepare appropriate manuals, guides, and other aids for the equitable assessment of all properties and prepare suitable forms for an adequate listing and description of property by groups and classes.	Requires a service		No Change
12-45-70(A)	State	Statute	SCDOR must direct and supervise the manner in which the county treasurer should collect taxes as prescribed by law.	Requires a service		No Change
12-4-580	State	Statute	SCDOR charges a fee to governmental entities for collecting outstanding liabilities on their behalf.	Funding agency deliverable(s)		No Change
12-4-710	State	Statute	SCDOR shall determine if any property qualifies for exemption from local property taxes under Section 12-37-220, except for the exemption provided by 12-37-220(A)(9) in accordance with the Constitution and general laws. This determination must be made on an annual basis and the appropriate county official advised by SCDOR by June first of each year.	Requires a service		No Change
12-4-730	State	Statute	SCDOR shall certify a property tax exemption on real and personal property to the auditor's office in the county for those approved.	Requires a service		No Change
12-53-50	State	Statute	SCDOR shall remit to the clerk of court of the county the amount of prior liens against the property seized and sold.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-54-122(G)	State	Statute	SCDOR shall notify all clerks of court and registers of deeds upon the implementation of a statewide lien system.	Requires a service		No Change
12-54-25(C)(1)	State	Statute	SCDOR must determine amount of interest on refunds.	Requires a service		No Change
12-54-250(F)(2)	State	Statute	SCDOR shall include a notice detailing electronic filing requirements for tax return preparers filing one hundred or more returns in its form instructions and in the forms area of its website.	Requires a service		No Change
12-54-265(A)	State	Statute	SCDOR shall prescribe a form for financial institutions to submit information on debtors for purposes of collecting outstanding debts.	Requires a service		No Change
12-55-40	State	Statute	SCDOR shall notify a taxpayer that a collection assistance fee may be imposed in order to impose a collection assistance fee on a tax debt.	Requires a service		No Change
12-55-70	State	Statute	The collection assistance fee must be credited to a special account within SCDOR to be used to fund the South Carolina Business One Stop (SCBOS) program within SCDOR. Any excess proceeds above the amount required to fund SCBOS must be credited to SCDOR for use in budgeted operations.	Funding agency deliverable(s)		No Change
12-56-60 (B)	State	Statute	SCDOR shall determine if debtor is due a refund and shall set off the delinquent debt against the refund.	Requires a service		No Change
12-56-80(A)	State	Statute	SCDOR must transmit proceeds and accounting of setoffs to claimant agencies.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-58-120	State	Statute	Provides guidelines where, under certain circumstances, SCDOR shall release any levy issued.	Requires a service		No Change
12-58-150	State	Statute	SCDOR shall provide an administrative appeal procedure for releasing liens.	Requires a service		No Change
12-58-160(A)	State	Statute	Requires action from SCDOR upon discovery of a lien that was filed in error.	Requires a service		No Change
12-58-160(B)	State	Statute	When SCDOR releases a lien erroneously filed, notice must be mailed to the taxpayer and a copy of the release forwarded to the major credit reporting companies upon taxpayer request.	Requires a service		No Change
12-58-165	State	Statute	If SCDOR determines that no taxes were due, the recorded lien shall be expunged as if it were fully paid and satisfied.	Requires a service		No Change
12-58-30	State	Statute	SCDOR shall establish the position of the taxpayer advocate. The taxpayer advocate is responsible for facilitating resolution of taxpayer's complaints and problems.	Requires a service		No Change
12-58-40	State	Statute	SCDOR shall develop and implement a taxpayer education and information program.	Requires a service		No Change
12-58-50 (B)	State	Statute	SCDOR shall annually publish a report of recommendations for improving taxpayer compliance and uniform administration.	Report our agency must/may provide		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-58-80	State	Statute	SCDOR must develop and implement a program to evaluate employee's performance with respect to contact with taxpayers. The program must be coordinated with the Taxpayers' Rights Advocate.	Requires a service		No Change
12-60-1310 (C)	State	Statute	SCDOR and the person shall stipulate the facts and issues after a protest is filed to attempt to settle a case.	Requires a service		No Change
12-60-1310 (D)(2)	State	Statute	A Department Determination by SCDOR must be in writing.	Requires a service		No Change
12-60-1310 (D)(I)	State	Statute	SCDOR shall make a Department Determination using information provided in accordance with Section 12-60-30(15)(C)(iii).	Requires a service		No Change
12-60-1330 (A)(3)	State	Statute	Regarding a request for contested case hearing after determination by SCDOR, If a person fails to file a protest with the department within ninety days of the date of the denial or proposed suspension, cancellation, or revocation, the person is in default, and the department shall deny, suspend, cancel, or revoke the license or permit appropriate.	Requires a service		No Change
12-60-1330(B)	State	Statute	SCDOR shall issue an amended Department Determination in the same manner as the original if the original is remanded to SCDOR by the Administrative Law Court.	Requires a service		No Change
12-60-1340	State	Statute	If SCDOR determines that public health, safety or welfare requires emergency action it shall seek an emergency revocation order from the Administrative Law Court.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-60-1720	State	Statute	SCDOR shall prescribe rules and procedures it considers appropriate to administer property tax protests.	Requires a service		No Change
12-60-1730	State	Statute	SCDOR shall provide protest forms to county assessors for property assessments. The use of these forms is not mandatory.	Requires a service		No Change
12-60-2130	State	Statute	Upon remand of a case from the Administrative Law Court, SCDOR has thirty days, or a longer period if ordered by the judge, to consider the new facts. SCDOR shall issue its amended Department Determination in the same manner as the original.	Requires a service		No Change
12-60-2140(A)	State	Statute	SCDOR shall notify the county auditor where the property is located to adjust the property tax assessment under protest to eighty percent if the appeal is not reasonably expected to be resolved by December thirty first.	Requires a service		No Change
12-60-2150 (B)	State	Statute	SCDOR shall notify the counties affected by any claim for refund of property tax.	Requires a service		No Change
12-60-2150 (D)	State	Statute	The appropriate division of SCDOR shall determine what refund is due and give the property taxpayer written notice of its determination.	Requires a service		No Change
12-60-2150 (F)	State	Statute	SCDOR shall consider any claim, determine the correct property tax assessment and issue any necessary orders. All appeals before SCDOR must be conducted as provided in Section 12-60-450 (C) through (E).	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-60-2150 (H)	State	Statute	Upon remand, SCDOR has thirty days, or a longer period ordered by a judge, to consider new facts and amend its Department Determination. SCDOR shall issue its amended Department Determination in the same manner as the original.	Requires a service		No Change
12-60-410	State	Statute	SCDOR shall assess all state taxes, interest, additions to taxes, and penalties. Also, SCDOR shall furnish a copy of an assessment to the taxpayer upon request.	Requires a service		No Change
12-60-420(A)	State	Statute	In a division decision or a proposed assessment SCDOR must explain the basis for the division decision or proposed assessment and state the assessment will be made or the decision will be final unless the taxpayer protests.	Requires a service		No Change
12-60-420(B)	State	Statute	SCDOR shall make available forms which taxpayers may use to protest a division decision or a proposed assessment.	Requires a service		No Change
12-60-500	State	Statute	SCDOR shall issue an order to the State Treasurer to issue a refund if it's determined a refund is due.	Requires a service		No Change
12-60-510 (B)	State	Statute	SCDOR shall issue an amended Department Determination in the same manner as the original if the original is remanded to SCDOR by the Administrative Law Court.	Requires a service		No Change
12-60-510(A)(2)	State	Statute	SCDOR must issue an assessment for taxes if a taxpayer fails to file a protest with SCDOR within ninety days.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-6-1140(10)(d)	State	Statute	SCDOR must approve forms by which certifications must be filed by members of the State Guard and other officers eligible for a tax deduction.	Requires a service		No Change
12-62-40(C)(3)	State	Statute	SCDOR shall issue a sales tax exemption certificate once an application for motion picture incentives is approved by the Secretary of Commerce.	Requires a service		No Change
12-62-50	State	Statute	Regarding SCDOR's responsibility for issuance of a sales tax exemption once a motion picture incentive is approved, SCDOR must remit withholding revenue to Parks, Recreation and Tourism upon request.	Distribute funding to another entity		No Change
12-62-60(A)(1)	State	Statute	Regarding SCDOR's responsibility for issuance of a sales tax exemption once a motion picture incentive is approved, the amount of twenty-six percent of the general fund portion of admissions tax must be provided for exclusive use of the South Carolina Film Commission.	Distribute funding to another entity		No Change
12-6-3360 (B)	State	Statute	SCDOR shall rank and designate the state's counties for purposes of the jobs tax credit.	Requires a service		No Change
12-6-3360 (I)	State	Statute	Related to the Job Tax Credit, SCDOR shall determine if qualifying net increases or decreases have occurred related to jobs.	Requires a service		No Change
12-6-3360 (J)	State	Statute	SCDOR shall prescribe certification procedures to ensure taxpayers can claim credits in future years even if a particular county's classification is changed.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-6-3360 (O)	State	Statute	SCDOR shall report by May first to Senate Finance, Ways and Means and the Governor complying with disclosure requirements the net number of new full-time jobs created in this state by a professional sports team, the average compensation and the aggregated residency status.	Report our agency must/may provide		No Change
12-6-3367 (D)	State	Statute	SCDOR shall prescribe certification procedures to ensure taxpayers may qualify for a corporate tax moratorium in future years even if a particular county is removed from the list of qualifying counties.	Requires a service		No Change
12-6-3375(B)(2)	State	Statute	SCDOR must prescribe the manner in which a taxpayer shall claim a credit for increasing its port cargo volume.	Requires a service		No Change
12-6-3620(E)	State	Statute	SCDOR shall consult with the State Energy Office or any other appropriate state and federal officials on standards for certification. SCDOR must notify the taxpayer that it qualifies for the biomass resource credit.	Requires a service		No Change
12-6-3622(B)	State	Statute	The fire sprinkler system credit is claimed on a form developed by SCDOR.	Requires a service		No Change
12-6-3780 (B)(2)	State	Statute	If the preventative maintenance refundable income tax credit claimed in a tax year is less than the amounts transferred to SCDOR, then the excess shall revert back from SCDOR to the Department of Transportation.	Distribute funding to another entity		No Change
12-6-3780(A)(1)	State	Statute	SCDOR must prescribe the manner in which to claim the preventative maintenance credit.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-6-3790 (D)(2)	State	Statute	SCDOR shall establish an application process to determine the amount of credit available to be claimed related to the Exceptional Needs Program. SCDOR shall prescribe the form and manner of proof required to obtain the credit related to the Exceptional Needs Program. The department also shall develop a method of informing taxpayers if the credit limit is met any time during the tax year.	Requires a service		No Change
12-6-3800(F)	State	Statute	The Department shall report by March 31st of each year the number of taxpayers claiming the clinical rotations credit, the total amount of credits allowed and the number of hours that the recipient taxpayers served as preceptors to Senate Finance, Ways and Means and the Governor. The report must distinguish between physicians, advanced practice registered nurses and physicians assistants.	Report our agency must/may provide		No Change
12-6-3910 (A)	State	Statute	SCDOR must prescribe forms for estimated taxes.	Requires a service		No Change
12-6-5060(B)	State	Statute	SCDOR must put a check off list on all individual income tax returns. The instructions to the income tax form must contain a description of the purposes for which the funds were established and the use of the monies from the income tax contributions.	Requires a service		No Change
12-6-5060(C)	State	Statute	SCDOR shall determine and report at least annually to the appropriate agency administering the fund the amount of voluntary contributions. SCDOR shall transfer the appropriate amount to each fund at the earliest possible time. The incremental cost of collection must be retained by SCDOR.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-6-520	State	Statute	Annually by December fifteen, SCDOR shall adjust the income tax brackets in the same manner as the Internal Revenue Code 1(f), but limited to one-half the adjustment of IRC Section 1(f) and limit the adjustment to four percent a year and round off to the nearest ten dollars. Inflation adjustments must be made cumulatively to the income tax brackets.	Requires a service		No Change
12-6-530	State	Statute	SCDOR must collect and remit corporate income tax to the General Fund.	Distribute funding to another entity		No Change
12-6-5590(E)	State	Statute	SCDOR shall examine the substance and donative intent, rather than merely the form, of contributions qualifying as a qualified conservation contribution.	Requires a service		No Change
12-8.	State	Statute	SCDOR must collect and remit revenue from withholding tax to the General Fund.	Distribute funding to another entity		No Change
12-8-1530 (A)	State	Statute	SCDOR is required to develop quarterly withholding returns.	Requires a service		No Change
12-8-520 (A)	State	Statute	Employers withhold based on tables and rules promulgated by SCDOR.	Requires a service		No Change
12-8-590 (A)	State	Statute	SCDOR is to prescribe forms and provide for the manner in which withholding is to be conducted for distributions to non-resident shareholders of corporations and non-resident partners of partnerships.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
1-30-95	State	Statute	SCDOR is governed by an Agency Director who is appointed by the Governor. There are no service limits for an Agency Director. The Agency Director may be removed by the Governor as provided in 1-3-240(B).	Not related to agency deliverable		No Change
13-1-1710	State	Statute	The Director of SCDOR shall serve as a member of the Coordinating Council for Economic Development.	Board, commission, or committee on which someone from our agency must/may serve		No Change
16-11-340	State	Statute	SCDOR shall print and distribute to each business establishment in the State that has a retail license, a cardboard placard advising of penalties for armed robbery.	Requires a service		No Change
16-17-503(A)	State	Statute	SCDOR shall designate an enforcement officer to conduct annual inspections related to tobacco products. SCDOR must publish annually and make available to the public upon request results of compliance checks resulting in a tobacco retailer being prohibited from selling or distributing tobacco products.	Requires a service		No Change
23-47-50(F)	State	Statute	SCDOR must provide a form and collect 911 fees and deposit with State Treasurer.	Distribute funding to another entity		No Change
23-51-60 (G)	State	Statute	Law Enforcement and Public Safety Cigarettes seized by law enforcement or the State Fire Marshal under the Ignition Propensity Standards must be turned over to SCDOR and forfeited to the State.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
23-51-70 (B)	State	Statute	SCDOR in the regular course of business may inspect cigarette packages for ignition propensity marking. If cigarettes are not marked as required SCDOR shall notify the State Fire Marshal.	Requires a service		No Change
27-16-110 (C)(3)	State	Statute	SCDOR shall collect all revenues derived from the special tribal bingo tax.	Distribute funding to another entity		No Change
27-16-110 (E)	State	Statute	SCDOR has the authority to administer, and regulate all bingo games sponsored by the tribe. SCDOR has the authority to suspend or revoke the Tribe's bingo license. SCDOR shall notify the Tribe of violations and provide the Tribe with an opportunity to correct the violations before its license may be revoked.	Requires a service		No Change
27-16-110(B)(2)	State	Statute	SCDOR must regulate Catawba Indian Bingo games and issue Special Catawba Bingo license.	Requires a service		No Change
27-16-130(D)(4)	State	Statute	If the Tribe chooses to assess a tribal real property tax, SCDOR shall provide necessary assistance.	Requires a service		No Change
27-16-130(F)(1)	State	Statute	A political subdivision may certify the deficiency of payment of property taxes to the State and the State shall levy against other taxable property of the taxpayer in the State and remit the proceeds to the appropriate taxing authority.	Requires a service		No Change
27-16-130(H)(3)	State	Statute	SCDOR must administer and collect the tribal sales tax and must separately account for the tribal sales tax.	Distribute funding to another entity		No Change
30-4-30(B)	State	Statute	SCDOR may establish and collect a reasonable fee not to exceed the actual cost of the search, retrieval of records resulting from a Freedom of Information request.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
3-11-400(C)(3)(b)(i)	State	Statute	SCDOR must develop the form and format to report the average daily percentage of winnings to losses by gambling vessels. SCDOR must perform an annual audit to verify the accuracy of the reports.	Requires a service		No Change
3-11-400(C)(3)(b)(iii)	State	Statute	SCDOR must make the information reported from gambling vessels available on a quarterly basis to the county or municipality from which the gambling vessel originates, the general public, the Governor, President Pro Tempore of the Senate and the Speaker of the House.	Requires a service		No Change
31-17-340	State	Statute	SCDOR shall prescribe forms necessary to issue mobile home decals.	Requires a service		No Change
31-17-370	State	Statute	SCDOR shall prescribe forms necessary for moving permits on mobile homes and how it should be displayed.	Requires a service		No Change
34-11-70(a)	State	Statute	SCDOR can retain a non-sufficient fund fee for a check, draft, or other written order that is not paid by the bank because the maker or drawer did not have sufficient funds on deposit.	Not related to agency deliverable		No Change
38-55-570(C)	State	Statute	SCDOR shall report but not adjudicate all cases of suspected false statements to the Insurance Fraud Division of the Office of Attorney General.	Requires a service		No Change
40-60-35 (A)(2)	State	Statute	Professions and Occupations Assessors and other staff responsible for the assessment of property must receive seven hours of instructions each year. This instruction must be received from SCDOR or other providers or courses approved by the Department of Labor, Licensing and Regulation.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
4-10-350(A)	State	Statute	SCDOR must administer and collect the Capital Project Sales Tax in the same manner that other sales and use taxes are collected.	Requires a service		No Change
4-10-360	State	Statute	SCDOR shall deposit with the State Treasurer all collections to be credited to a separate account.	Distribute funding to another entity		No Change
4-10-370	State	Statute	SCDOR shall furnish data to the State Treasurer and to county treasurers receiving revenues for the purpose of calculating distributions and estimating revenues (Capital Project Sales Tax).	Requires a service		No Change
4-10-440	State	Statute	SCDOR shall remit collections from the Education Capital Improvement tax to the State Treasurer.	Distribute funding to another entity		No Change
4-10-450	State	Statute	SCDOR shall furnish data to the State Treasurer and to a school district and others receiving tax revenues pursuant to this article for the purpose of calculating distributions and estimating revenues. (Education Capital Improvement Sales Tax)	Requires a service		No Change
4-10-580(A)	State	Statute	Counties, SCDOR must administer and collect local sales tax in the same manner that other sales taxes are collected.	Requires a service		No Change
4-10-770	State	Statute	Counties, SCDOR must administer and collect the local option sales and use tax for local property tax credits, if imposed by a county, in the same manner that other sales and use taxes are collected.	Requires a service		No Change
4-10-90(A)	State	Statute	Counties, SCDOR shall administer and collect the local sales and use tax in the manner that statewide sales and use taxes are collected and administered. (Local Option Sales Tax)	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
4-10-90(B)	State	Statute	All revenues collected must be remitted to the State Treasurer to be credited to a Local Sales and Use Tax Fund.	Distribute funding to another entity		No Change
4-10-90(C)	State	Statute	SCDOR shall furnish data to the State Treasurer and to the governing bodies of the counties and municipalities receiving revenues for the purpose of calculating distributions and estimating revenues. The information which may be supplied to counties and municipalities includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers. (Local Option Sales Tax)	Requires a service		No Change
4-10-930	State	Statute	SCDOR shall accept for filing a certified copy of an ordinance or referendum results reducing or repealing the Local Option Tourism Development fee.	Requires a service		No Change
4-10-940	State	Statute	SCDOR can retain a fee for administering the Tourism Development fee.	Funding agency deliverable(s)		No Change
4-10-940 (B)	State	Statute	Counties, SCDOR must administer and collect the Tourism Development Fee in the same manner as the Sales and Use Tax.	Requires a service		No Change
4-10-940 (E)	State	Statute	SCDOR shall deposit collected fees with the State Treasurer	Distribute funding to another entity		No Change
4-10-960	State	Statute	SCDOR shall furnish data to the State Treasurer and to the municipal treasurers receiving revenues for the purpose of calculating distributions and estimating revenues.	Requires a service		No Change
4-12-30 (O)(8)	State	Statute	SCDOR shall develop applicable forms and procedures for handling and processing extension requests.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
4-12-30(B)(3)	State	Statute	SCDOR shall designate by December thirty first of each year the counties qualifying for the reduced fee-in-lieu threshold requirement.	Requires a service		No Change
4-12-30(D)(2)(a)(i)	State	Statute	SCDOR must determine the value of property subject to the fee-in-lieu of taxes in certain special instances.	Requires a service		No Change
4-29-67 (S)(7)	State	Statute	SCDOR shall develop applicable forms and procedures for handling and processing fee-in-lieu extension requests.	Requires a service		No Change
4-29-67(D)(2)(a)(iii)	State	Statute	SCDOR must determine a fair market value estimate of the value of the property using the procedure in the statute and must determine the value of real property subject to the fee under certain conditions. In certain special instances.	Requires a service		No Change
43-5-120(a)	State	Statute	SCDOR shall provide the Department of Social Services director or his designees an abstract of the income tax return requested, or provide information concerning any item of income or expense contained in the income tax return or disclosed by any investigation of income or return of the applicant or recipient.	Requires a service		No Change
43-5-120(c)	State	Statute	The applicant or recipient whose income tax records have been requested from SCDOR shall be notified by mail that such request has been made at the time of the request.	Requires a service		No Change
4-37-30 (A)(16)	State	Statute	SCDOR shall furnish data to the State Treasurer and to the counties receiving revenues for the purpose of calculating distributions and estimating revenues.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
4-37-30 (A)(8)	State	Statute	The Local Option Transportation tax levied pursuant to this section must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Requires a service		No Change
44-56-405	State	Statute	SCDOR shall collect and enforce payment of surcharges and fees which constitute the Dry cleaning Facility Restoration Trust Fund	Requires a service		No Change
44-56-420(A)	State	Statute	SCDOR must collect and administer Drycleaning Facility Restoration Trust Fund and remit collections to the South Carolina Department of Health and Environmental Control.	Requires a service		No Change
44-56-425	State	Statute	SCDOR shall issue an updated dry cleaning facility exemption certificate to a new owner or operator upon request.	Requires a service		No Change
44-56-430(3)	State	Statute	SCDOR can retain environmental surcharge to defray cost of administration.	Funding agency deliverable(s)		No Change
44-56-435 (A)	State	Statute	SCDOR shall use reasonable efforts to identify and notify owners, operators, and property owners of dry cleaning and wholesale supply facilities of the registration requirements by certified mail, return receipt requested. SCDOR shall provide to DHEC a copy of each applicant's registration materials within thirty working days of the receipt of materials.	Requires a service		No Change
44-56-435 (B)	State	Statute	SCDOR must administer, collect, and enforce the surcharge and fees for drycleaning facilities to include an environmental surcharge in the same manner as sales and use taxes, except no timely payment discount, or exemptions or exclusions are allowed.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
44-56-435 (C)	State	Statute	SCDOR shall retain funds for the costs incurred to collect and enforce the fund. The proceeds of the registration fee and surcharges, after deducting the costs incurred by SCDOR must be remitted to the State Treasurer and credited to the Fund.	Distribute funding to another entity		No Change
44-56-435 (F)	State	Statute	SCDOR shall create and update an annual report of all dry cleaning facilities in the State. Report must identify those that have a dry cleaning facility exemption certificate and must provide the status of the annual certificates of registration for those in the fund. SCDOR shall publicize the report and distribute it as widely as practical on October thirtieth of each year to interested parties.	Requires a service		No Change
44-56-440 (A)(2)(a)	State	Statute	SCDOR must notify the owner or operator of the dry cleaning facility of a registration by the property owner.	Requires a service		No Change
44-56-440 (C)	State	Statute	SCDOR must issue a drycleaner's certificate of registration.	Requires a service		No Change
44-56-470(D)	State	Statute	SCDOR can retain annual registration and fees for dry-cleaning facilities to defray cost of administration	Funding agency deliverable(s)		No Change
44-56-470(E)	State	Statute	SCDOR shall review the application for eligibility and request any information within ninety days. SCDOR shall notify the applicant within one hundred eighty days the eligibility status.	Requires a service		No Change
44-56-495(D)	State	Statute	SCDOR shall attend meetings of the Dry cleaning Advisory Council to provide the council informal assistance as to matters involving the surcharges and fees that are imposed by this act and administered and collected by SCDOR.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
44-96-120(B)	State	Statute	South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act Allocates proceeds of solid waste disposal fees.	Distribute funding to another entity		No Change
44-96-160(W)(1)	State	Statute	SCDOR shall administer, collect and enforce the motor oil fee in the same manner as sales and use taxes.	Requires a service		No Change
44-96-160(W)(2)	State	Statute	SCDOR shall remit fees collected pursuant to this chapter to the Solid Waste Management Trust Fund.	Distribute funding to another entity		No Change
44-96-160(X)	State	Statute	SCDOR is required to adjust the rate of the fee to reflect a full year's collection to produce the amount of revenue required in the fund.	Distribute funding to another entity		No Change
44-96-160(Y)	State	Statute	SCDOR shall promulgate regulations necessary to implement the South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act.	Requires a service		No Change
44-96-170(N)	State	Statute	SCDOR shall administer, collect and enforce waste tire disposal fee in the same manner as sales and use tax. SCDOR shall remit fees collected to the State Treasurer.	Requires a service		No Change
44-96-170(O)	State	Statute	SCDOR must provide requirements for verification of refunds on fees for tires.	Requires a service		No Change
44-96-180(F)	State	Statute	SCDOR shall administer, collect and enforce lead acid battery fee in the same manner as sales and use tax. SCDOR shall remit fees to the State Treasurer.	Requires a service		No Change
44-96-200 (E)	State	Statute	SCDOR shall administer, collect and enforce white good disposal fee in the same manner as sales and use tax. SCDOR shall remit fees to the State Treasurer.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
46-1-160 (B)(1)	State	Statute	SCDOR shall assist the Department of Agriculture in the administration of the grant program by providing auditing services, accounting services, and review and oversight of all financial aspects of the grant program.	Requires a service		No Change
46-1-160 (D)(1)	State	Statute	SCDOR shall utilize the provisions of the Setoff Debt Collections Act to collect money from a Farm Aid Grant recipient who provided inaccurate information or used funds for ineligible expenses.	Requires a service		No Change
48-30-40	State	Statute	SCDOR deposits proceeds of the assessment on primary forest products to the forest renewal fund.	Distribute funding to another entity		No Change
48-30-50	State	Statute	SCDOR shall develop administrative procedures to collect the assessment from primary forest product processors, deposit funds collected from the assessment and audit records to determine compliance.	Requires a service		No Change
48-30-50	State	Statute	SCDOR shall remit Forest Renewal Tax to the Forestry Commission.	Distribute funding to another entity		No Change
48-30-50	State	Statute	SCDOR shall retain a portion of the Forest Renewal Tax for operation cost.	Funding agency deliverable(s)		No Change
48-30-80	State	Statute	SCDOR shall enforce collection of the primary forest product assessment.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
48-46-40(D)(1)	State	Statute	SCDOR shall deposit with the State Treasurer payments on low level radioactive waste.	Distribute funding to another entity		No Change
55-5-280(A)(1)	State	Statute	State Aeronautical Regulatory Act Collections from the Aircraft Tax from Section 12-37-2410 shall be deposited with the State Treasurer into the State Aviation Fund.	Distribute funding to another entity		No Change
55-5-280(B)	State	Statute	Revenue received from the Aircraft Tax as allowed in Section 12-37-2410 in excess of two and one-half million dollars shall be directed to the State Aviation Fund. Any revenue in excess of five million dollars must be credited in equal amounts to the general fund and State Aviation Fund.	Distribute funding to another entity		No Change
56-31-60(B)(1)	State	Statute	SCDOR shall deposit the heavy equipment rental fee to the local jurisdiction where the qualified heavy equipment was rented.	Distribute funding to another entity		No Change
58-25-80	State	Statute	SCDOR is responsible for promulgating regulations for exemptions by nonprofits who are regional transportation authorities.	Requires a service		No Change
58-3-100	State	Statute	SCDOR must assess each utility company, railway company, household goods carrier and hazardous waste for disposal carrier its proportion of the expenses in proportion to its gross income from operation in this State. Assess the companies and collect in the manner provided by law for the collection of taxes and remit into the state treasury as other taxes.	Requires a service		No Change
58-4-60 (B)	State	Statute	SCDOR can retain a portion of the assessment amount of a utility company, railway company, household good carrier and hazardous waste for disposal carrier to defray operation cost.	Funding agency deliverable(s)		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
58-4-60(B)(2)	State	Statute	SCDOR must assess each public utility, railway company, household goods carrier, and hazardous waste for disposal carrier its proportion of the expenses in proportion to its gross income from operation in this State. SCDOR bills and collects this tax for the Public Services Commission and Office of Regulatory Staff.	Distribute funding to another entity		No Change
58-5-480	State	Statute	SCDOR on or before the first day of July in each year must assess each natural gas utility regulated and collect in the manner provided by law. The assessments must be deposited in a special fund with the State Treasurer's Office.	Distribute funding to another entity		No Change
58-9-2535	State	Statute	SCDOR must collect a dual relay charge from Commercial Mobile Radio Service (CMRS) providers and remit revenue to the Office of Regulatory Staff.	Distribute funding to another entity		No Change
58-9-2630(D)	State	Statute	SCDOR shall require an annual report of all communications service providers.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
59-20-20(3)	State	Statute	SCDOR shall exclude an imputed value of impact aid receipts from the Index of Taxpaying Ability. The Index must be determined annually from sales ratio data. SCDOR shall provide a preliminary Index by December first of each year and a final Index by February first to the Department of Education and to each auditor of each county. SCDOR shall adjust the Index in the year in which an appeal is resolved. The data gathered by SCDOR to determine the Index must be preserved as public records in the offices of SCDOR for four years. SCDOR shall file a statement stating the methodology employed in making the annual determination of the Index. All worksheets, computer printouts, the actual calculation, appraisals and all working papers must be preserved as part of the public record. SCDOR must use only reported consideration on sales for which deeds have been placed on public record. SCDOR shall make appraisals where sales data is not available .	Requires a service		No Change
59-21-1010	State	Statute	SCDOR must allocate proceeds of additional sales tax imposed by the Education Improvement Act to the State Treasurer.	Distribute funding to another entity		No Change
61-2-100 (B)	State	Statute	SCDOR shall initiate action to revoke any permit or license of an alcohol beverage retail location that is issued to any person who is not the owner or when the licensed individual or an individual principal is under twenty-one years of age.	Requires a service		No Change
61-2-105	State	Statute	SCDOR shall collect increased application and license fees for alcohol beverage retail locations for purposes of funding SLED operations and shall allocate these fees to SLED as soon as practicable.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
61-2-136	State	Statute	SCDOR shall transfer the permit of a currently licensed beer and wine wholesaler or currently licensed alcoholic liquor wholesaler upon notice in writing of the new location.	Requires a service		No Change
61-2-145(C)	State	Statute	SCDOR must prescribe the manner permittees should notify SCDOR of the status of the insurance policy.	Requires a service		No Change
61-2-160	State	Statute	SCDOR shall notify an applicant of a license or permit under Title 61 of the necessary requirements to comply if SCDOR determines that delinquent taxes, penalties, or interest are due.	Requires a service		No Change
61-2-185 (B)	State	Statute	SCDOR must promulgate the application process for nonprofit organizations to obtain an alcohol beverage license or permit. SCDOR must deny any application that does not contain the information required.	Requires a service		No Change
61-2-20	State	Statute	SCDOR is vested with the power to administer Title 61.	Requires a service		No Change
61-2-70	State	Statute	SCDOR shall issue all licenses, permits and certificates provided for in this Title 61.	Requires a service		No Change
61-2-80	State	Statute	SCDOR is empowered to regulate the operation of all retail locations authorized to sell beer, wine or alcoholic liquor. SCDOR is authorized to establish conditions or restrictions on issuing or renewing a license or permit.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
61-4-1515(H)	State	Statute	Breweries who have subsequent violations within a three year period must have their permit suspended by SCDOR for not less than thirty days. Revenue generated from violation fines must be transferred to State Law Enforcement Division (SLED).	Requires a service		No Change
61-4-1515(A)(10)	State	Statute	SCDOR must maintain Brewery Insurance information.	Requires a service		No Change
61-4-1515(C)	State	Statute	SCDOR must terminate a brewery permit and license if the brewery operations cease.	Requires a service		No Change
61-4-1515(G)	State	Statute	SCDOR must waive newspaper notice and sign posting requirements for brewpubs applying for a brewery permit.	Requires a service		No Change
61-4-1920 (B)	State	Statute	SCDOR shall prescribe the forms and ID tags for beer kegs provided to retail licensees.	Requires a service		No Change
61-4-310 (B)	State	Statute	SCDOR in its discretion must issue or reject the application for a certificate of registration.	Requires a service		No Change
61-4-310(A)	State	Statute	SCDOR must prescribe forms for a certificate of registration for producers and wholesalers of beer and wine.	Requires a service		No Change
61-4-520(7)(a)	State	Statute	SCDOR shall determine which newspapers meet the requirements of a newspaper most likely to serve notice to interested citizens in the case of application to sell beer or wine.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
61-4-525 (C)	State	Statute	SCDOR shall continue to process an application and issue the permit to sell beer or wine if a protestant has no desire to attend a hearing.	Requires a service		No Change
61-6-100	State	Statute	SCDOR has the exclusive power to suspend and revoke all alcohol and alcoholic beverage licenses.	Requires a service		No Change
61-6-120	State	Statute	SCDOR shall not issue a license to any place of business not meeting the proximity requirements to a school, church or playground.	Requires a service		No Change
61-6-1530(1)	State	Statute	SCDOR must prescribe the size and location of the sign prohibiting the possession of alcohol by a person under twenty-one.	Requires a service		No Change
61-6-1530(2)	State	Statute	SCDOR must prescribe the size and location of the sign related to the restrictions of transporting of alcohol.	Requires a service		No Change
61-6-1530(3)	State	Statute	SCDOR must prescribe the size and location of the sign related to the unlawful purchase of alcoholic liquors by one retail dealer from another dealer.	Requires a service		No Change
61-6-1610(H)	State	Statute	SCDOR shall suspend the license of an establishment not meeting the Grade A level after thirty day notice.	Requires a service		No Change
61-6-180(A)	State	Statute	SCDOR must determine which newspapers meet the advertising requirements for alcohol and alcoholic beverage license.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
61-6-1810(A)	State	Statute	SCDOR has exclusive authority in issuing, renewing, suspending or revoking alcohol and alcoholic beverage licenses.	Requires a service		No Change
61-6-1820(4)	State	Statute	SCDOR shall determine which newspapers meet the advertising requirement for alcohol and alcoholic beverage license.	Requires a service		No Change
61-6-1820(8)	State	Statute	SCDOR must not issue an alcohol and alcoholic beverage permanent license until interested parties have been given opportunity to be heard.	Requires a service		No Change
61-6-1825(B)	State	Statute	SCDOR must determine a protestant's (alcohol and alcoholic beverage) intent to attend a contested case hearing. If the protestant intends to attend the hearing, SCDOR must not issue the license but must forward the file to the Administrative Law Court.	Requires a service		No Change
61-6-1825(C)	State	Statute	SCDOR must continue the Alcohol and Alcoholic Beverages application process if the protestant is not attending the contested case hearing.	Requires a service		No Change
61-6-185(B)	State	Statute	SCDOR shall determine a Alcohol and Alcoholic Beverages protestant's intent to attend a contested case hearing before the Administrative Law Court.	Requires a service		No Change
61-6-185(C)	State	Statute	SCDOR shall continue to process the Alcohol and Alcoholic Beverages application if protestant has no desire to attend contested case hearing.	Requires a service		No Change
61-6-190	State	Statute	SCDOR shall not issue any Alcohol and Alcoholic Beverages license until the applicant has paid the license tax.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
61-6-195	State	Statute	SCDOR shall not issue or renew a Alcohol and Alcoholic Beverages license until the applicant certifies that no alcoholic liquors were purchased from a person who does not hold a wholesaler's license.	Requires a service		No Change
61-6-2000 (C)	State	Statute	SCDOR shall require an Alcohol and Alcoholic Beverages applicant to complete the law enforcement notification. The law enforcement notification shall be prepared by SCDOR for inclusion in the application.	Requires a service		No Change
61-6-2000(A)	State	Statute	SCDOR shall charge a nonrefundable fee of thirty-five dollars for temporary Alcohol and Alcoholic Beverages permits.	Requires a service		No Change
61-6-2000(B)	State	Statute	SCDOR shall require the Alcohol and Alcoholic Beverages applicant to obtain a criminal background check within ninety days of an application for a temporary permit. SCDOR shall deny the application if the criminal background check is not submitted or obtained more than ninety days prior to the application.	Requires a service		No Change
61-6-2005	State	Statute	SCDOR shall collect a fee of twenty-five dollars for each Alcohol and Alcoholic Beverages temporary one hundred twenty day license.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
61-6-2010	State	Statute	SCDOR shall charge a nonrefundable filing fee of one hundred dollars for processing each Alcohol and Alcoholic Beverages temporary permit application and a daily permit fee of fifty dollars for each day a temporary permit is approved. SCDOR must also offer the option of an annual fifty-two week temporary permit for a nonrefundable fee of three thousand dollars per year. SCDOR in its sole discretion shall specify the terms and conditions of the permit.	Requires a service		No Change
61-6-2010(A)	State	Statute	SCDOR shall deposit Alcohol and Alcoholic Beverages fees collected with the State Treasurer.	Distribute funding to another entity		No Change
61-6-2360	State	Statute	SCDOR shall promulgate regulations to implement the regulation of alcoholic liquors.	Requires a service		No Change
61-6-2610	State	Statute	SCDOR shall impose a penalty of twenty dollars per container of alcoholic liquors in possession of a person, corporation or organization in violation of any provision of the Act.	Requires a service		No Change
61-6-2840	State	Statute	SCDOR must prescribe the forms for a certificate of registration for the shipment of alcoholic liquors by a producer to a point within this state.	Requires a service		No Change
61-6-2850	State	Statute	SCDOR must develop forms for a certificate of registration for each brand of alcoholic liquors intended to be shipped to a point within this state.	Requires a service		No Change
61-6-2870	State	Statute	SCDOR must provide appropriate forms for Alcohol and Alcoholic Beverages application for a certificate of registration as a producer representative.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
61-6-2890(A)	State	Statute	SCDOR shall prescribe forms for an Alcohol and Alcoholic Beverages license to operate as a warehouse.	Requires a service		No Change
61-6-2900	State	Statute	SCDOR shall prescribe forms for a food manufacturer or producer representative to ship alcoholic liquors.	Requires a service		No Change
61-6-2970	State	Statute	Alcohol and Alcoholic Beverages All monies received by SCDOR must be deposited with the State Treasurer.	Distribute funding to another entity		No Change
61-6-4250	State	Statute	SCDOR shall develop forms for clerks of court to provide the names of persons convicted for any violation under Article 13. SCDOR shall forward to the Department of Public Safety a certified copy of the record upon receipt.	Requires a service		No Change
61-6-4310	State	Statute	Alcoholic liquors seized by SCDOR must be sold at public auction.	Requires a service		No Change
61-6-505(D)	State	Statute	SCDOR shall collect a fee of twenty-five dollars for each temporary Alcohol and Alcoholic Beverages license sought.	Distribute funding to another entity		No Change
61-6-700	State	Statute	SCDOR must provide the form and conditions for the licensing of establishments using alcoholic beverages in the preparation of food. A person violating this provision must be fined five hundred dollars and other licenses held must be revoked.	Requires a service		No Change
61-6-720	State	Statute	SCDOR must establish the form of the application for the special baking food manufacturer's license. SCDOR must revoke this license of any operator permitting the consumption of alcoholic liquor as a beverage.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
61-6-900	State	Statute	SCDOR must refund any portion of a Alcohol and Alcoholic Beverages license not used to a personal representative if the business is not continued after a licensee's death.	Requires a service		No Change
61-6-910	State	Statute	SCDOR must refuse to issue any Alcohol and Alcoholic Beverages license to an applicant not a suitable person, business is not suitable or a sufficient number of licenses have already been issued.	Requires a service		No Change
61-6-930	State	Statute	SCDOR must revoke the license of a Alcohol and Alcoholic Beverages wholesaler if there is a direct or indirect interest in a retail store by the wholesaler.	Requires a service		No Change
61-6-940	State	Statute	SCDOR must revoke a retail license to sell alcoholic liquors if the licensee is indebted to a wholesaler except for current purchases not past due.	Requires a service		No Change
6-1-810	State	Statute	SCDOR shall share data helpful to both the department and the implementing jurisdiction regarding the enforcement of accommodation tax laws (Fairness in Lodging Acts).	Requires a service		No Change
6-1-825	State	Statute	SCDOR shall identify websites containing 'rent by owner' vacation rental opportunities and request them to post a statement on the website that the owner of South Carolina rental properties is required to be licensed and to collect applicable local and state fees and taxes	Requires a service		No Change
6-1-85 (A)	State	Statute	SCDOR shall provide assessed values and fair market values of properties collected in accordance with 59-20-20 to the Office of Research and Statistics of the Revenue and Fiscal Affairs Office.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
Act No. 106 of 2021	State	Statute	SCDOR must calculate the millage amount for the consolidation of Clarendon County School District 2 and 4 for Property Tax Years 2022 and 2023. SCDOR must remit revenue from the Aircraft Tax to the State Aviation Fund. The first one million two hundred fifty thousand dollars must be directed to the General Fund of the State. In Fiscal Year 2021-2022, if the revenues from the tax levied exceeds one million two hundred fifty thousand dollars, the revenues in excess of one million two hundred fifty thousand dollars must be directed to the State Aviation Fund.	Requires a service		No Change
Act No. 46 of 2021, 58-27-260 (B)(2)(c)	State	Statute	By September first of each year, the South Carolina Department of Revenue shall provide an annual report to the committee that details the prior fiscal year's revenue collections, from whatever source derived, designated for the repair, maintenance, or improvements to the South Carolina transportation system.	Report our agency must/may provide		No Change
Act No. 59 of 2021, 12-2-140	State	Statute	SCDOR must pay for the investigative reviews of employees and contractors having access to federal tax information and establish written policies concerning the implementation and use of these investigative reviews.	Requires a service		No Change
Act No. 60 of 2021, 61-3-748	State	Statute	SCDOR must administer a manufacturer's satellite certificate to establish satellite locations for tasting and sale of wine produced or imported.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
Act No. 60 of 2021, 61-6-1155(B)	State	Statute	The department shall terminate and a micro-distillery or manufacturer shall surrender each permit and license issued to the micro-distillery or manufacturer when they cease to operate.	Requires a service		No Change
Act No. 60 of 2021, Section 11	State	Statute	SCDOR must promulgate revised regulations regarding the volume of alcohol allowed for certain licensed locations as provided in Act 60 of 2021.	Requires a service		No Change
Section 1(F). Act No. 146 of 2001: Jasper School District Tax	State	Statute	The tax levied pursuant to this section must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Requires a service		No Change
Section 1(H). Act No. 146 of 2001: Jasper School District Tax	State	Statute	SCDOR shall furnish data to the State Treasurer and to the district for the purpose of calculating distributions and estimating revenues. The information which must be supplied to the district upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Requires a service		No Change
Section 5. S. 975 of 2020: Clarendon County School Districts 1 and 3	State	Statute	Millage levy for Clarendon School District for 2021 must be determined and calculated by department. Department must determine any millage needed to meet federal or state educational mandates.	Requires a service		No Change
Section 6. Act No. 132 of 2003: Darlington School District Tax	State	Statute	The sales and use tax levied pursuant to this act must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
Section 6. Act No. 378 of 2004: Lexington School District Tax	State	Statute	The tax levied pursuant to this act must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Requires a service		No Change
Section 7. Act No. 588 of 1994: Cherokee School District Tax	State	Statute	SCDOR shall furnish data to the State Treasurer and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenues. The information which must be supplied to Cherokee County School District 1 upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Requires a service		No Change
Section 8. Act No. 132 of 2003: Darlington School District Tax	State	Statute	SCDOR shall furnish data to the State Treasurer and to the school districts for the purpose of calculating distributions and estimating revenues. The information which must be supplied to the school district upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Requires a service		No Change
Section 8. Act No. 355 of 2004: Clarendon School District Tax	State	Statute	SCDOR, the State Department of Education, and the Clarendon County Auditor shall furnish data to the State Treasurer, the county treasurer, and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenue. The information that must be supplied to Clarendon County school districts upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
Section 8. Act No. 378 of 2004: Lexington School District Tax	State	Statute	SCDOR shall furnish data to the State Treasurer and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenues. The information which must be supplied to each school district upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Requires a service		No Change
Section 9. Act No. 426 of 2006: Lee School District Tax	State	Statute	SCDOR, the State Department of Education, and the Lee County Auditor shall furnish data to the State Treasurer, the county treasurer, and to the governing body for the purpose of calculating distributions and estimating revenues. The information that must be supplied to the governing body upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Requires a service		No Change
12-6.	State	Statute	SCDOR must collect and remit individual income tax to the General Fund.	Distribute funding to another entity		No Change
4-10-1030(D)	State	Statute	If the sales and use tax is approved in a referendum, then the Department of Revenue must make available to the public, upon request, all information regarding the amount of the tax that is collected, expenditures, and any remaining funds at the time of the information request to ensure transparency and accountability.	Requires a service		No Change
4-10-1040(A)(1)	State	Statute	The tax levied pursuant to this article must be administered and collected by the Department of Revenue in the same manner that other sales and use taxes are collected.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
4-10-1050	State	Statute	The Department of Revenue shall furnish data to the State Treasurer and to the county treasurers receiving revenues for the purpose of calculating distributions and estimating revenues.	Requires a service		No Change
4-10-1060	State	Statute	Annually, and only in the month of June, funds collected by the Department of Revenue from the county green space sales tax, which are not identified as to the governmental unit due the tax, must be transferred by the Department of Revenue to the State Treasurer's Office.	Distribute finding to another entity		No Change
12-6-510(B)(2)	State	Statute	The Department must phase-in the individual income tax reduction as provided and shall continue to adjust the brackets as provided.	Requires a service		No Change
12-6-3710(D)(2)	State	Statute	SCDOR shall consult with the Department of Commerce, Apprenticeship Carolina of the South Carolina Technical College System, and any other agency or entity necessary to establish a process by which employers are aware of an individual's eligibility for the credit allowed by this section.	Requires a service		No Change
12-6-3720(D)(2)	State	Statute	SCDOR shall consult with the Department of Commerce, Apprenticeship Carolina of the South Carolina Technical College System, and any other agency or department necessary to establish a process by which employers are aware of an individual's eligibility for the credit allowed by this section.	Requires a service		No Change
12-37-220(52)(b)	State	Statute	SCDOR must reimburse and allocate revenue loss resulting from the exemption allowed by this item to the political subdivisions of this State, including school districts, in the same manner as the Trust Fund for Tax Relief.	Distribute finding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-37-220(52)(c)	State	Statute	SCDOR shall proportionally reduce the exemption amount so as not to exceed the reimbursement cap.	Requires a service		No Change
Comprehensive Tax Cut Act of 2022 - Section 6(B)	State	Statute	The fund must be used by the Department of Revenue to provide a one-time rebate for individual income taxpayers that filed a return for tax year 2021. If the department determines that sufficient funds will exist to increase the maximum rebate of seven hundred dollars, the department shall increase the maximum so that all returns with a tax liability over the increased maximum receive the same rebate.	Requires a service		No Change
6-4-12(F)	State	Statute	SCDOR may not disburse any accommodations taxes to local governments for purposes of workforce housing unless and until the local government provides the housing impact analysis.	Distribute finding to another entity		No Change
61-4-1515(A)(5)	State	Statute	SCDOR provides the manner for a brewery to report the amounts, types, and brewing locations of beer sampled or sold for on-premises consumption.	Requires a service		No Change
61-4-1515(F)	State	Statute	SCDOR provides the manner required for a brewery to report monthly various data about the amount and brands of beer on its licensed premises and sells for off-premises consumption.	Requires a service		No Change
Act No. 92 of 2023	State	Statute	SCDOR must calculate the millage amount for the consolidation of Barnwell County School District based on the 2023 levy of the three present school districts and the value of a mill in each district.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
16-17-500(E)(6)	State	Statute	SCDOR must administer the provisions of (E)(3).	Requires a service		No Change
12-36-511	State	Statute	SCDOR shall proscribe a method for retailers to notify the SCDOR that they sell tobacco products.	Requires a service		No Change
41-30-510	State	Statute	SCDOR director or his designee serves on the Coordinating Council for Workforce Development.	Board, commission, or committee on which someone from our agency must/may serve		No Change
12-6-2320(B)(2)	State	Statute	For purposes of allocation and apportionment of income, in determining whether the taxpayer's intercompany transactions lack economic substance or are not at fair market value, the department shall consider each taxable year separately.	Requires a service		No Change
12-6-2320(B)(4)	State	Statute	For purposes of allocation and apportionment of income, the department shall not require a combination of fewer than all members of the unitary group without the consent of the taxpayer.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-6-2320(B)(5)	State	Statute	For purposes of allocation and apportionment of income, if the department makes an adjustment or requires a combined return under this section, the department shall provide the taxpayer with a written statement containing details of the facts, circumstances, and reasons for which the department has found that the taxpayer did not fairly represent its state net income properly attributable to its business activity in this State and the department's proposed method for computation of the taxpayer's state net income no later than ninety days following the issuance of a proposed assessment as provided in this section.	Requires a service		No Change
12-6-2320(B)(8)	State	Statute	For purposes of allocation and apportionment of income, the department shall apply the standards contained in the regulations adopted under Section 482 of the Internal Revenue Code.	Requires a service		No Change
12-6-2320(B)(11)	State	Statute	For purposes of allocation and apportionment of income, if the department redetermines the state net income of the taxpayer in accordance with this section by adjusting the state net income of the taxpayer or requiring a combined return, the department shall issue a proposed assessment or refund upon making the redetermination.	Requires a service		No Change
12-6-2320(B)(13)	State	Statute	For purposes of allocation and apportionment of income, the department shall provide the specific advice within one hundred twenty days of the receipt of the requested information from the taxpayer.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-6-2320(D)	State	Statute	For purposes of allocation and apportionment of income, the department shall forward the petition with its comments concerning the economic impact of the suggested method to the Advisory Coordinating Council for Economic Development.	Requires a service		No Change
12-6-3444	State	Statute	The department shall prescribe a form to claim the apprentice tax credit.	Requires a service		No Change
12-10-80(A)(12)	State	Statute	Related to the job development credit for qualifying businesses claiming $10,000 or less in a calendar year, the department shall impose a penalty pursuant to Section 12-54-210 for all reports filed after June thirtieth or the approved extension date, whichever is later.	Requires a service		No Change
12-8-580(G)	State	Statute	SCDOR shall prescribe rules and regulations to enforce and administer provisions related to withholding by buyer of property from non-resident seller.	Requires a service		No Change
12-8-1030(B)(2)	State	Statute	If SCDOR determines information provided on a withholding exemption certificate is incorrect, it shall inform the employee that the certificate is invalid and of the number of exemptions allowed. SCDOR shall allow only one exemption if the employee does not provide verification to support exemptions.	Requires a service		No Change
12-8-1030(C)(2)	State	Statute	SCDOR shall notify employers of the number of exemptions allowed for an employee's withholding if the employee does not appeal the department's determination.	Requires a service		No Change
12-8-1080	State	Statute	SCDOR shall make an agreement with the Secretary of the Treasury of the U.S. as to income tax withholding.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-13-70	State	Statute	SCDOR administers provisions of Chapter 13 of Title 12.	Requires a service		No Change
12-13-80	State	Statute	SCDOR prescribes the forms for income tax on building and loan associations.	Requires a service		No Change
12-20-130	State	Statute	SCDOR shall prepare forms for the initial corporate annual report. For subsequent reports, SCDOR shall combine the corporate return and the annual report into one form.	Requires a service		No Change
12-24-90(B)(3)	State	Statute	A portion of the deed recording fee collected shall be allocated to the General Fund.	Distribute finding to another entity		No Change
12-24-150(B)	State	Statute	SCDOR shall determine if a refund is due if a refund request is received for the deed recording fee.	Requires a service		No Change
12-24-150(C)(1)	State	Statute	If a deed recording fee is due, SCDOR shall refund the state portion and order the county to issue the county portion.	Requires a service		No Change
12-24-150(C)(2)	State	Statute	SCDOR must administer deed recording fee appeals in the same way as appeals of property tax exemptions.	Requires a service		No Change
12-33-70	State	Statute	SCDOR shall give notice related to regulation changes for alcoholic beverages taxes.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-33-620	State	Statute	SCDOR shall send by registered mail duplicate notices to the officer and the person liable for the tax giving the amount due and allowing 10 days from the date of receipt for the payment of alcoholic beverages taxes.	Requires a service		No Change
12-37-2460	State	Statute	Collections from airline property tax shall be paid into the State Aviation Fund.	Distribute finding to another entity		No Change
11-13-120	State	Statute	SCDOR shall deposit collections with or to the credit of the State Treasurer.	Distribute finding to another entity		No Change
39-75-150	State	Statute	SCDOR shall work with the Departmental of Environmental Services to share waste tire data.	Requires a service		No Change
61-3-120(A)(1)	State	Statute	SCDOR shall approve alcohol server training programs and approve or deny a program within sixty days of the provider's application.	Requires a service		No Change
61-3-120(C)	State	Statute	SCDOR shall approve only online designed alcohol server training programs that meet specific criteria.	Requires a service		No Change
61-3-120(F)	State	Statute	SCDOR shall not charge a fee to issue and renew alcohol server certificates to qualifying applicants.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
61-3-130(A)(1)	State	Statute	SCDOR must issue an alcohol server certificate to each applicant who completes an approved program or a recertification program and who provides other information as may be required by the department in an application form that is available on the department's website.	Requires a service		No Change
61-4-523(B)	State	Statute	SCDOR shall consider certain factors when assessing administrative penalties related to violations of collegiate sporting venues.	Requires a service		No Change
61-4-523(C)	State	Statute	SCDOR shall develop and implement an alternate revenue and penalty structure for collegiate sporting venues based on certain criteria, within a certain timeframe, and shall determine the seating capacity necessary to meet the alternative structure.	Requires a service		No Change
61-3-140	State	Statute	SCDOR and SLED are responsible for enforcement of chapter 3 of Title 61. SCDOR is responsible for bringing administrative actions for violations of chapter 3 of Title 61.	Requires a service		No Change
58-27-2810(B)	State	Statute	SCDOR must assess each electric utility by certain dates using certain criteria.	Requires a service		No Change
61-2-145(B)	State	Statute	SCDOR must require all applications for biennial permits to sell alcohol for on premise consumption to include the requirement to maintain a liquor liability insurance policy.	Requires a service		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
1.127	State	FY26-27 Proviso	(SDE: Tax Credit Study Committee) (A) The Department of Education shall convene and staff a study committee to examine and propose recommendations for alignment of the Educational Credit for Exceptional Needs Children, the Education Scholarship Trust Fund, and the Federal Education Freedom Tax Credit Scholarship Program.	Board, commission, or committee on which someone from our agency must/may serve		Added
44.15	State	FY26-27 Proviso	(AGRI: Farm Accountability and Resilience Measures Program) (K) If the SCDA determines that a person who received assistance provided inaccurate information, then the person shall refund the entire amount of the assistance. If the person does not refund the appropriate amount, the SCDOR shall utilize the provisions of the Setoff Debt Collection Act to collect the money from the person.	Requires a service		Added
49.24	State	FY26-27 Proviso	(PRT: Post-Production Carry Forward) (A) Any unexpended funds authorized or appropriated to the Department of Parks, Recreation and Tourism for the South Carolina Film Commission may be carried forward. For the current fiscal year, up to two million dollars of these carried forward funds shall be used to create a pilot program. (B) An entity may apply to receive a state rebate with a project budget of a minimum of $250,000 and maximum of $9,999,999. Organizations certifying the satisfaction of the following requirements may receive a state rebate for 20% of all post-production costs for projects filmed outside of South Carolina and 25% for all post-production costs filmed in South Carolina, after a cumulative audit from the South Carolina Department of Revenue and the South Carolina Film Commission.	Requires a service		Added

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
117.209	State	FY26-27 Proviso	(GP: Statewide Data Initiative) The Department of Administration is directed to operate and support a Statewide Data Initiative (SDI) within the appropriate division of the department. State agencies must coordinate and collaborate with the department as part of the SDI in the establishment of a framework for data sharing, management, and transparency to improve public policy and support the efficient implementation of artificial intelligence. To ensure the coordinated and efficient utilization of state data, state agencies are directed to: (1) assist the department in maintaining an enterprise data inventory as part of the SDI by providing descriptions of data created or collected by the agency as requested; (2) comply with all rules, standards, plans, policies, and technical terminologies established by the department as part of the SDI regarding data creation, security, and privacy; (3) enter into and comply with interagency data sharing agreements and participate in data sharing pilots for identified use cases;	Requires a service		Added
12-6-3383(F)	State	Statute	SCDOR shall review organizations' certification of eligibility related to the Pregnancy Resource Tax Credit and notify the organizations of the SCDOR's eligibility determination. SCDOR shall compile and make publicly available a list of eligible organizations.	Requires a service		Added
12-6-3383(H)	State	Statute	SCDOR shall allocate Pregnancy Resource Tax Credits based on the dollar amount of certified contributions. SCDOR shall notify the applicant within 30 days of the amount of credit. DOR shall adjust the tax credit as specified.	Requires a service		Added
12-37-900(C)(2)	State	Statute	SCDOR's form for non-payment exemption related to Business Personal Property Tax must show the State of South Carolina Small Business Tax Cut of 2026 as the source of the non-payment exemption.	Requires a service		Added

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
12-37-980	State	Statute	All Business Personal Property Tax Returns must be filed with SCDOR.	Requires a service		Added
5-41-120(H)	State	Statute	SCDOR must accept a certified copy of an ordinance related to the municipal sales tax as provided.	Requires a service		Added
5-41-160	State	Statute	SCDOR must provide certain municipal sales tax data to STO and the municipal treasurers.	Requires a service		Added
5-41-140(B)	State	Statute	SCDOR must administer and collect municipal sales and use taxes in the same manner that sales and use taxes are collected.	Requires a service		Added
58-9-3100(B)	State	Statute	SCDOR shall provide refunds as required for sales tax paid on certain items by internet access or communications service providers.	Requires a service		Added
44-95-65(M)	State	Statute	SCDOR has the power to enforce the provisions of this section and to seize and destroy any Electronic Nicotine Delivery Systems that are not listed on the AG's directory.	Requires a service		Added
Section 5. Act No. 227 of 2026	State	Statute	SCDOR shall not grant final approval to certain exemption applications filed on or after June 30, 2026. This mandate expires on June 30, 2027.	Requires a service		Added
Section 6. Act No. 110 of 2026	State	Statute	SCDOR shall adjust withholding tables in consultation with the Office of Revenue and Fiscal Affairs.	Requires a service		Added

2026

Services Data

as submitted for the Accountability Report by:

R440 - DEPARTMENT OF REVENUE

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 individual taxpayers of this State rely on the Department of Revenue to administer state taxes and certain fees. The primary taxes and fees include: individual income, fiduciary, property, sales and use taxes, and deed recording fees. The primary services provided in administering these taxes and fees include: issuing formal Department rulings on various laws and policies; offering informal assistance and technical guidance; providing taxpayer education through workshops, seminars, guides, tax tips, videos, and other educational resources; providing simple compliance processes and secure online services for taxpayers to file returns, make payments, view notices and correspondence, and manage their accounts.	South Carolina Taxpayer Demographics: Population: Census Estimates July 1, 2025: 5,570,274 Age: Census Estimates: Under 18 years old 25.9%, Age 18 – 64 53%, 65 years and older 21.1% Gender: Census Estimates: Female 51.4%, Male 48.6%	Individual Taxpayers	Citizens of the State who receive services funded with State Tax dollars	All Divisions and Program Areas	SCDOR Divisions include: Taxpayer & Business Services; Tax Policy Services; Audit, Licensing & Enforcement; Government Services - Local Government, Property, Taxpayer Advocate, Legislative; Executive; Internal Audit; Office of General Counsel; Administrative Services; Security & Technology Services; and Communications & Strategic Solutions	The primary negative impact would be a reduction or discontinuation of critical services such as education, safety, health and social wellness provided to South Carolina citizens.	No Change	
Business taxpayers rely on the Department of Revenue to administer business related taxes, licenses, and licensing fees. The primary business taxes and licenses include: alcohol beverage licensing (ABL), beer & wine, accommodations, tobacco, corporate income, motor fuel, property, sales and use, withholding, indigent hospital, and deed recording. The primary services provided in administering these taxes and fees include: issuing formal Department rulings on various laws and policies; offering informal assistance and technical guidance; providing taxpayer education through workshops, seminars, guides, tax tips, videos, and other educational resources; providing simple compliance processes and secure online services for taxpayers to file returns, make payments, view notices and correspondence, and manage their accounts.	Total Employer Establishments: Census Estimate, 2023: 122,958 Total Nonemployer Establishments: Census Estimate, 2023: 445,958 All other Businesses operating in South Carolina	Business Taxpayers	Citizens of the State who receive services funded with State Tax dollars	All Divisions and Program Areas	SCDOR Divisions include: Taxpayer & Business Services; Tax Policy Services; Audit, Licensing & Enforcement; Government Services - Local Government, Property, Taxpayer Advocate, Legislative; Executive; Internal Audit; Office of General Counsel; Administrative Services; Security & Technology Services; and Communications & Strategic Solutions	The primary negative impact would be a reduction or discontinuation of critical services such as education, safety, health and social wellness provided to South Carolina citizens.	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
Professionals in the tax industry rely on the Department of Revenue to provide services related to the individual and business taxes, licenses, and fees administered by the Department. The primary services provided to tax professionals include: issuing formal Department rulings on various laws and policies; offering informal assistance and technical guidance; providing taxpayer education through workshops, seminars, guides, tax tips, videos, and other educational resources; providing simple compliance processes and secure online services for taxpayers to file returns, make payments, view notices and correspondence, and manage their accounts.	Tax Professionals and Tax Software Developers	Tax Professionals	Citizens of the State who receive services funded with State Tax dollars	All Divisions and Program Areas	SCDOR Divisions include: Taxpayer & Business Services; Tax Policy Services; Audit, Licensing & Enforcement; Government Services - Local Government, Property, Taxpayer Advocate, Legislative; Executive; Internal Audit; Office of General Counsel; Administrative Services; Security & Technology Services; and Communications & Strategic Solutions	The primary negative impact would be a reduction or discontinuation of critical services such as education, safety, health and social wellness provided to South Carolina citizens.	No Change	
Local Governments of this state rely on the Department of Revenue to impose various local taxes, primarily including: property, local option sales, accommodations, and admissions taxes. The primary services provided include: issuing formal Department rulings on various laws and policies; offering informal assistance and technical guidance; providing taxpayer education through workshops, seminars, guides, tax tips, videos, and other educational resources; and collecting debts through the Set-off Debt and GEAR programs.	Local Governments of this state include 46 counties and 271 municipalities	Local Governments	Citizens of the State who receive services funded with State Tax dollars	All Divisions and Program Areas	SCDOR Divisions include: Taxpayer & Business Services; Tax Policy Services; Audit, Licensing & Enforcement; Government Services - Local Government, Property, Taxpayer Advocate, Legislative; Executive; Internal Audit; Office of General Counsel; Administrative Services; Security & Technology Services; and Communications & Strategic Solutions	The primary negative impact would be a reduction or discontinuation of critical services such as education, safety, health and social wellness provided to South Carolina citizens.	No Change	

2026

Partnerships Data

as submitted for the Accountability Report by:

R440 - DEPARTMENT OF REVENUE

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
Federal Government	Alcohol and Tobacco Tax and Trade Bureau (TTB)	SCDOR partners with TTB to share and collaborate on important SC and federal alcohol tax compliance policies.	No Change
Federal Government	Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)	SCDOR partners with ATF to share and collaborate on important SC and federal tobacco tax compliance policies.	No Change
Higher Education Institute	Clemson University	SCDOR's Taxpayer Education Division partners with Clemson University to design and implement curriculum for annual taxpayer workshops/seminars.	No Change
State Government	Exceptional SC	SCDOR partners with Exceptional SC to exchange data related to tax credits.	No Change
Private Business Organization	FAST Enterprises	SCDOR and Fast Enterprises have partnered to maintain SCDOR's Tax Processing System (DORWAY/MyDORWAY), Fast Collection Services and our Fraud Manager Application.	Amend
Non-Governmental Organization	Federal Tax Administration (FTA)	SCDOR partners with FTA to share important SC tax policies.	No Change
Private Business Organization	Informatix	SCDOR and Informatix have partnered to gather information from financial institutions relative to collecting outstanding debts.	No Change

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
Federal Government	Internal Revenue Service	SCDOR partners with the IRS by exchanging data to effectively administer South Carolina taxes.	No Change
Federal Government	Multistate Tax Commission (MTC)	SCDOR partners with MTC to promote tax compliance of multistate enterprises.	No Change
State Government	Other US State Departments of Revenue	SCDOR partners with other Departments of Revenue around the country to collaborate on tax policies as well as joint audit efforts.	No Change
Professional Organization	South Carolina Association of Counties (SCAC)	SCDOR partners with SCAC to promote tax compliance and increase debt collections. SCDOR provides instruction on property taxes as requested.	No Change
State Government	South Carolina Attorney General (AG)	SCDOR's Criminal Investigation Division works jointly with the Attorney General's Office to prosecute criminal violations of the State's tax laws.	No Change
Professional Association	South Carolina Bar	SCDOR partners with the South Carolina Bar on tax matters.	No Change
Professional Association	South Carolina Beer Wholesalers Association (SCBWA)	SCDOR partners with SCBWA to promote education and compliance for taxpayers.	No Change
Professional Association	South Carolina Chamber of Commerce and Local Chambers of Commerce	SCDOR partners with the Chambers to support a tax-friendly climate for businesses.	No Change

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
State Government	South Carolina Commission on Higher Education (CHE)	SCDOR partners with CHE to administer the SC Tuition Tax Credit.	No Change
State Government	South Carolina Comptroller General (CG)	SCDOR conducts daily financial transaction exchange data with the CG to administer, collect and enforce South Carolina taxes and fees.	No Change
State Government	South Carolina Coordinating Council for Economic Development	1. SCDOR's Director serves as a member of the Coordinating Council for Economic Development and the Chairman of the Coordinating Council for Economic Development Enterprise Committee. 2. SCDOR's Speaker Bureau partners with the Coordinating Council to design and implement training curriculum for Enterprise Program Job Development Training Seminars.	No Change
Local Government	South Carolina Counties and Municipalities	1. SCDOR partners with 46 counties and 271 municipalities in South Carolina to allow for open two-way communication to ensure the accuracy of all reports and distributions related to admissions tax, accommodations tax, gross and net taxable sales information, local option sales tax, capital projects tax, education capital improvement tax, school district tax, transportation tax, and tourism development tax. 2. SCDOR is responsible for administering reimbursement programs: manufacturing depreciation, manufacturing valuation, inventories, homestead exemption, and the Tier Program. 3. SCDOR is responsible for certification of appraisals on manufacturing and utility property to counties. 4. SCDOR is responsible for certification of Business Personal Property assessed values to the counties. 5. SCDOR is responsible for determining if real or personal property qualifies for exemption from local property taxes. 6. SCDOR is responsible for providing counties with the Vehicle Guide required to value personal vehicles. 7. SCDOR is mandated to provide continuing education to county auditors, treasurers, tax collectors and assessors. 8. SCDOR conducts sales ratio studies in all counties and reviews and approves the County Tax Equalization Program.	No Change

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
Professional Association	South Carolina Association of CPAs (SCACPA)	SCDOR partners with SCACPA to promote compliance taxpayer compliance.	No Change
State Government	South Carolina Department of Administration	SCDOR partners with the South Carolina Department of Administration for the effective administration of state regulations and guidelines related to technology, fiscal management, human resources, and disaster recovery etc.	No Change
State Government	South Carolina Department of Agriculture	SCDOR partners with the South Carolina Department of Agriculture to support tax and grant programs for South Carolina farmers.	No Change
Local Government	South Carolina Department of Education	SCDOR is responsible for the computation for the Index of Taxpaying Ability used in the EFA Funding Formula.	No Change
State Government	South Carolina Department of Environmental Services (DES)	1. SCDOR partners with DES to administer the South Carolina Dry Cleaner Surcharge. 2. SCDOR partners with DES and DHHS to administer the Indigent Healthcare Hospital Tax.	No Change
State Government	South Carolina Department of Motor Vehicles (DMV)	SCDOR depends on data provided by the DMV to administer various taxes and compliance programs. Specifically, taxpayer residency and age data allows SCDOR to administer Vehicle Property Tax Exemptions and other age-related tax discounts.	No Change
State Government	South Carolina Department of Veterans' Affairs	SCDOR partners with SCVA to promote fair taxation of veterans.	No Change
Professional Association	South Carolina Economic Developers Association (SCEDA)	SCDOR partners with SCEDA in regards to tax incentives and policies.	No Change

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
State Government	South Carolina Education Lottery Commission	SCDOR provides compliance certifications to the Education Lottery Commission for all taxpayers who have applied for a lottery license.	No Change
State Government	South Carolina Election Commission (SEC)	SCDOR partners with SEC by sharing referendum information related to taxes and fees administered by SCDOR.	No Change
Private Business Organization	South Carolina Financial Institutions	SCDOR partners with South Carolina Financial Institutions to exchange data in order to identify bank accounts of taxpayers who owe past due South Carolina state taxes.	No Change
State Government	South Carolina Forestry Commission	SCDOR partners with the Forestry Commission in regards to the Forest Renewal Tax.	No Change
State Government	South Carolina General Assembly	SCDOR work closely with the General Assembly to promote compliance and simplicity and simplicity in tax laws.	No Change
State Government	South Carolina Health and Human Services (DHHS)	SCDOR partners with DES and DHHS to administer the Indigent Healthcare Hospital Tax.	No Change
State Government	South Carolina Labor, License and Regulation (LLR)	1. SCDOR's Taxpayer Education Division partners with LLR to design and implement curriculum for taxpayer workshops and seminars. 2. SCDOR partners with LLR to provide data for compliance programs. LLR approves the SCDOR course for all appraisers.	No Change
State Government	South Carolina Law Enforcement Division (SLED)	SCDOR partners with SLED to regulate the alcohol beverage industry in South Carolina. Specifically, SLED is responsible for the enforcement of the law while SCDOR is responsible for the licensing and litigation of alcohol beverage laws and other regulatory tax laws.	No Change

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
Professional Association	South Carolina Manufacturers Alliance (SCMA)	SCDOR partners with SCMA to support a tax-friendly climate for manufacturers.	No Change
Professional Organization	Municipal Association of South Carolina (MASC)	SCDOR partners with MASC to promote education and compliance with tax policies.	No Change
State Government	South Carolina Office of Regulatory Staff (ORS)	SCDOR partners with ORS by billing and collecting the Public Services Commission Utility Assessment on behalf of ORS who is charged with representing the public interest of South Carolina in utility regulation.	No Change
State Government	South Carolina Parks, Recreation and Tourism (PRT)	1. SCDOR and PRT jointly administer the Tourism Infrastructure Admissions Tax Act Incentives which allows admissions tax to be remitted to counties or municipalities as well as the Infrastructure Fund administered by the Coordinating Council for Economic Development. 2. SCDOR and PRT's Film Commission jointly administer motion picture tax credits and wage payroll and expenditure supplier rebates.	No Change
State Government	South Carolina Ports Authority (SCPA)	SCDOR partners with SCPA to advise on SC tax incentives.	No Change
State Government	South Carolina Public Service Commission (PSC)	SCDOR partners with PSC by billing and collecting the Public Services Commission Utility Assessment on behalf of the Public Service Commission.	No Change
Professional Association	South Carolina Retail Association	SCDOR partners with South Carolina retailers in regards to tax issues.	No Change

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
State Government	South Carolina Revenue and Fiscal Affairs Office (RFA)	The SCDOR director represents the Department in an ex-officio capacity at meetings of Revenue and Fiscal Affairs (RFA). The RFA is dependent on information provided by SCDOR in formulating budget estimates for purposes of developing guidelines for the General Assembly and the Governor to establish the state budget. SCDOR provides non-identifying data and reports on tax income, often stratified by income level and county, to assist in economic analysis.	No Change
State Government	South Carolina Secretary of State (SOS)	1. SCDOR conducts automatic transmission of filings for corporate dissolutions. 2.SCDOR and SOS partner to administer various business related tax credits. 3. SCDOR's Taxpayer Education Division partners with SOS to design and implement curriculum for taxpayer workshops and seminars.	No Change
State Government	South Carolina State and Local Courts	SCDOR partners with South Carolina Courts to share data and information.	No Change
Higher Education Institute	South Carolina Technical Colleges	SCDOR partners with the technical colleges to administer the Enterprise Zone Retraining Credit Program.	No Change
State Government	South Carolina Treasurer	SCDOR is responsible for conducting financial transactions with the South Carolina Treasurer's Office. SCDOR also furnishes required data for the calculation and distribution of allocations by the Treasurer's Office.	No Change
Non-Governmental Organization	Southeastern Association of Taxing Authorities (SEATA)	SCDOR partners with SEATA to achieve fair administration of taxes for southeastern states.	No Change
Federal Government	US Trade	SCDOR partners with US Trade Representatives to advise on South Carolina tax incentives.	No Change

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
Higher Education Institute	Winthrop University	Winthrop University conducts an annual customer survey of taxpayers, The South Carolina State Survey.	No Change
Private Business Organization	Iron Mountain	SCDOR and Iron Mountain have partnered in tax forms processing.	No Change
Professional Association	South Carolina Association of Auditors, Treasurers and Tax Collectors (SCATT)	SCDOR partners with SCATT to offer mandated training and updates to county auditors, treasurers and tax collectors.	No Change
Professional Association	South Carolina Association of Assessing Officials (SCAAO)	SCDOR partners with SCAAO to offer mandated training and updates to county assessors.	No Change
Private Business Organization	Coast Professional Inc	SCDOR partners with Coast Professional Inc to increase debt collections through levy source search services.	No Change
Professional Association	Wine and Spirits Wholesalers Association (WSWA)	SCDOR partners with WSWA to promote education and compliance for taxpayers.	No Change
Federal Government	Department of the Treasury, Bureau of the Fiscal Service (BFS)	The Bureau of the Fiscal Service is designed to run applications that support the mission of issuing payments, making collections providing government-wide accounting services and debt collection. SCDOR submits debts to BFS for collection under the Treasury Offset Program (TOPS).	No Change
Private Business Organization	Baca, Stein, White and Associates (BSWA)	SCDOR partners with BSWA as a Value Added Network (VAN) for the sales tax Extensible Markup Language (XML) program. Taxpayers and vendors transmit files directly to the VAN that, in turn, translate the files and forwards the payment and tax return files to DOR and Wells Fargo for processing.	No Change

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
Private Business Organization	Avalara	SCDOR partners with Avalara for the processing of Motor Fuel related returns and as an option for ACH Debit payments.	No Change
Professional Association	County Assessors of South Carolina (CASC)	SCDOR partners with CASC to offer mandated training and updates to county assessors.	No Change
Private Business Organization	Linebarger Goggan Blair & Sampson LLP (LGBS)	SCDOR partners with LGBS to increase debt collections.	No Change
Private Business Organization	Woolpert	SCDOR partners with Woolpert to share data and information related to manufacturing appraisal process.	Add

2026

Reports Data

as submitted for the Accountability Report by:

R440 - DEPARTMENT OF REVENUE

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 AND South Carolina state agency or agencies	Provided to LSA for posting online		No Change	
Agency Debt Collection Report	H. 4025 FY25-26 Appropriations Proviso 117.33	Report the amount of the agency's outstanding debt and all methods it has used to collect that debt.	February 2026	Annually	Legislative entity or entities AND South Carolina state agency or agencies	Electronic copy available upon request	Please contact: South Carolina Department of Revenue, Matthew Norman, 803-898-8130, gregory.norman@dor.sc.gov	No Change	
Angel Investor Tax Credit Report	§11-44-70(D)	Detail the number of Angel Investor Tax Credit applications approved and the tax credits approved.	March 2026	Annually	Governor or Lt. Governor AND Legislative entity or entities	Available on agency's website	dor.sc.gov/transparency	No Change	
Annual Report	§12-4-310 (4)	SCDOR shall prepare and publish, annually, statistics reasonably available with respect to the operation of the department, including amounts collected, and other facts it considers pertinent and valuable.	June 2026	Annually	South Carolina state agency or agencies	Available on agency's website	dor.sc.gov/transparency	No Change	
Bank Account Transparency and Accountability	H. 4025 FY25-26 Appropriations Proviso 117.78	Detail transaction information for the prior fiscal year for all accounts containing public funds which are not included in the Comptroller General's South Carolina Enterprise information System (SCEIS).	September 2025	Annually	South Carolina state agency or agencies	Available on another website	cg.sc.gov/fiscal-transparency	No Change	
Cigarette Tax Stamp Program Report	§12-21-735(J)	Detail the cost incurred by SCDOR associated with the operation of the Cigarette Tax Stamp Program.	March 2026	Annually	Legislative entity or entities	Electronic copy available upon request	Please contact: South Carolina Department of Revenue, Bonnie Swingle, 803-898-5281, bonnie.swingle@dor.sc.gov	No Change	
Clinical Rotation Tax Credit Report	§12-6-3800(F)	This report details the number of taxpayers claiming the Preceptor Tax Credit, the amount of total credits allowed, and the number of hours that the recipient taxpayers served as preceptors.	March 2026	Annually	Governor or Lt. Governor AND Legislative entity or entities	Electronic copy available upon request	Please contact: South Carolina Department of Revenue, Bonnie Swingle, 803-898-5281, bonnie.swingle@dor.sc.gov	No Change	
Consumer Protection Services Report	H.4025 FY25-26 Appropriations Proviso 118.10	This report must detail the number of taxpayers claiming the consumer protection deduction and the total monetary value of deductions claimed.	March 2026	Annually	Governor or Lt. Governor AND Legislative entity or entities	Electronic copy available upon request	Please contact: South Carolina Department of Revenue, Bonnie Swingle, 803-898-5281, bonnie.swingle@dor.sc.gov	No Change	
Electrification of Transportation Report	§58-27-260(B)(2)(c)	This report details the prior fiscal year's revenue collections designated for the repair, maintenance, or improvements to the state's transportation system.	August 2025	Annually	Legislative entity or entities	Provided to LSA for posting online		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
Exceptional Needs Tax Credit Study	§12-6-3790(J)(2)	This report must detail allocation of scholarship grants and administration of the tax credits.	January 2026	Annually	Legislative entity or entities	Provided to LSA for posting online		No Change	
Fines and Fees Report	H. 4025 FY25-26 Appropriations Proviso 117.69	This report must detail all aggregate amounts of fines and fees that were charged and collected by SCDOR in the prior fiscal year.	August 2025	Annually	Legislative entity or entities	Provided to LSA for posting online		No Change	
Hidden Earmark Report	Executive Order No. 2016-16 and Executive Order No. 2022-19	Cabinet Agencies must report annually funds appropriated to SCDOR through a hidden earmark in the previous fiscal year.		Annually	South Carolina state agency or agencies	Electronic copy available upon request	Please contact: South Carolina Department of Revenue, Matthew Norman, 803-898-8130, gregory.norman@dor.sc.gov	No Change	Notification was sent that SCDOR had no funds appropriated through a Hidden Earmark for FY26.
House Legislative Oversight Annual Request for Information	§2-2-5 Act No. 121 of 2014	This report is mandatory only when SCDOR is officially under study by the House Oversight Committee. It's purpose is to provide detailed information on the Agency's performance.		Other	Legislative entity or entities	Provided to LSA for posting online		No Change	The SCDOR was not under study by the House Legislative Oversight Committee during FY26.
Independent Accountant's Report on Applying Agreed-Upon Procedures	§11-7-20	Provides the State with an independent review of our agency's procedures that were agreed to, by management, on the systems, processes and behaviors related to financial activity.		Annually	South Carolina state agency or agencies	Available on another website	Department-of-Revenue-Final-Report.pdf	No Change	In June 2025, the Office of the State Auditor issued the SCDOR's AUP for Fiscal Year 2023-24 and for the period of July 1, 2024-March 31, 2025. An AUP for the period covering through FY26 has not yet been scheduled by the OSA.
IRS Safeguard Review Report	IRS Publication 1075	A review of the Agency's compliance with Publication 1075, which relates to the safeguarding of federal tax information.	February 2026	Every Three years	Entity within federal government	Classified - not available to the public	Please contact: South Carolina Department of Revenue, Dale Brown, 803-898-5513, dale.brown@dor.sc.gov	No Change	
License Tax Infrastructure Credit Report	§12-20-105(H)	This report must outline the history of the Corporate License Tax Infrastructure Credit to include the amount of the credit allowed and the types of infrastructure provided to eligible projects.	March 2026	Annually	Legislative entity or entities AND South Carolina state agency or agencies	Electronic copy available upon request	Please contact: South Carolina Department of Revenue, Bonnie Swingle, 803-898-5281, bonnie.swingle@dor.sc.gov	No Change	
Other Funds Report	EXECUTIVE ORDER No. 2016-22	SCDOR must provide the following: 1. For each Other Fund revenue source, the enabling statute or proviso that authorizes its collection. 2. The agency program or activity that is supported by funds generated from the revenue source. 3. The statute or proviso that grants carry forward authority for funds generated from the revenue source. 4. An explanation of how the revenue source is generated to include the entity or person(s) assessed the fee, fine, or charge. 5. The actual amount collected in the previous fiscal year, the amounts estimated to be collected in the current fiscal year, and the amount estimated to be collected in the upcoming fiscal year. 6. The actual expenditures paid from funds generated by the revenue source for the previous fiscal year. 7. The revenue source's cash balance at the end of the previous fiscal year. 8. An explanation of the need to carry a cash balance in excess of the actual expenditures for the previous fiscal year.	November 2025	Annually	South Carolina state agency or agencies	Available on another website	admin.sc.gov/services/budget/building-budget/other-funds-surveys	No Change	
Three Year Information Technology Strategic Plan / Information Technology and Information Security Plans	Executive Order No. 2016-7 H. 4025 FY25-26 Appropriations Proviso 117.102	Agencies must develop a three-year strategic plan for information technology.	July 2025	Annually	South Carolina state agency or agencies	Electronic copy available upon request	Please contact: South Carolina Department of Revenue, Security & Technology Services, Dale Brown, 803-898-5513, dale.brown@dor.sc.gov	No Change	

AGENCY NAME:	South Carolina Department of Revenue		
AGENCY CODE:	R440	SECTION:	109

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:** 09/10/2026
(TYPE/PRINT NAME):	W. Hartley Powell	

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