

<b>AGENCY NAME:</b>	South Carolina Department of Revenue		
<b>AGENCY CODE:</b>	R44	<b>SECTION:</b>	109

**Fiscal Year 2015-16  
Accountability Report**

**SUBMISSION FORM**

<b>AGENCY MISSION</b>	The mission of the South Carolina Department of Revenue is to administer the revenue and regulatory laws of this State in a manner deserving the highest degree of public confidence in our integrity, effectiveness, and fairness with a focus on information security and the protection of taxpayer information.
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<b>AGENCY VISION</b>	To be an innovative and trustworthy service partner for all stakeholders.
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Please state yes or no if the agency has any major or minor (internal or external) recommendations that would allow the agency to operate more effectively and efficiently.

<b>RESTRUCTURING RECOMMENDATIONS:</b>	No
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Please identify your agency's preferred contacts for this year's accountability report.

	<i><b>Name</b></i>	<i><b>Phone</b></i>	<i><b>Email</b></i>
<b>PRIMARY CONTACT:</b>	Km Tudor	803-898-5051	<a href="mailto:Kimberly.Tudor@dor.sc.gov">Kimberly.Tudor@dor.sc.gov</a>
<b>SECONDARY CONTACT:</b>	Virginia Wetzel	803-898-5281	<a href="mailto:Virginia.wetzel@dor.sc.gov">Virginia.wetzel@dor.sc.gov</a>

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I have reviewed and approved the enclosed FY 2015-16 Accountability Report, which is complete and accurate to the extent of my knowledge.

<b>AGENCY DIRECTOR (SIGN AND DATE):</b>	
<b>(TYPE/PRINT NAME):</b>	Rick Reames III

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

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**AGENCY’S DISCUSSION AND ANALYSIS**

**SCDOR at a Glance**

In concert with our mission, the SCDOR collects approximately 95% of the State’s general fund. Collections by the Department totaled \$10.9 billion through all of our collection and enforcement activities from the 32 taxes we administer and other collection activities for which we are responsible.

The SCDOR plays a major role in the State budget process. The Agency’s Director represents the SCDOR in an ex-officio capacity at meetings of the Board of Economic Advisors (BEA). The SCDOR is instrumental in providing information to the BEA during the formulation of budget estimates for purposes of developing guidelines for the General Assembly and the Governor to establish the State budget. The Department is also in attendance at all budget related legislative committee meetings to aide in the formulation of budget policies related to revenue collection.

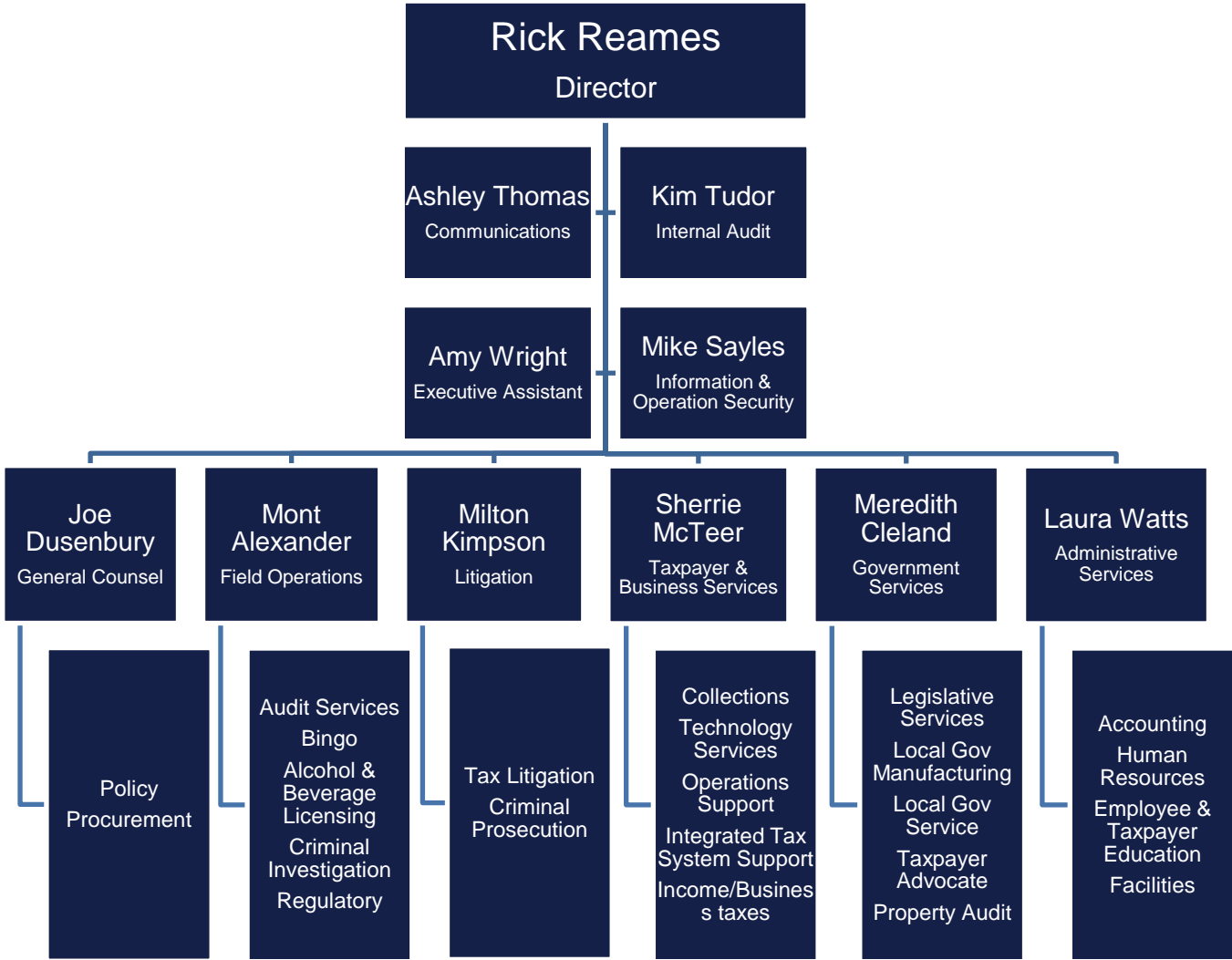
In partnership with the Department of Commerce (DOC), the SCDOR is closely involved in the expansion of economic development in South Carolina. The Director of the SCDOR is a member of the Coordinating Council for Economic Development and acting Chairman of the Enterprise Program of the Council.

Through the administration of the tax credit programs in this state, the SCDOR plays a vital role in attracting new businesses and supporting the continued development of existing business within this State. The SCDOR is responsible for administering the following:

- Job tax credit.
- Economic impact zone investment tax credit.
- Corporate moratorium.
- Special allocations and apportionment of income program.
- Fee-in-Lieu of taxes program.
- Utility license tax credit.
- Job development credit (in partnership with DOC).

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### SCDOR Organizational Chart



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**Fiscal Year 2016 Milestones**

*Tax Compliance*

SCDOR is committed to fairly administering the revenue and regulatory laws of the State of South Carolina and to promoting compliance amongst taxpayers. As of the current date, the Department has collected approximately 95% of the State’s General Fund and more than \$3.4 billion in other local and State allocations. Additionally, the Department’s efforts to identify non-filers and under-filers has uncovered approximately \$13.6 million to be collected from previously non-filing taxpayers and \$47.2 million collected from under-filers.

*Fraud Prevention and Detection*

SCDOR is committed to protecting taxpayer’s information and the State’s revenues by detecting and preventing fraudulent activity. An innovative fraud initiative that combines detailed analytics with identity components was implemented, resulting in a 62% increase in the amount of fraud identified and prevented by the Department during the review period.

*New Tax Processing System, DORWay*

SCDOR has continued the implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay) to support and streamline Agency efforts including processing, collections, auditing, data mining, fraud detection and prevention, security, and employee accountability. The new tax processing system, DORWay, has been developed to replace all current tax systems and their sub-functions in four phases to be completed over four years. Phase I/Year 1 is complete. Several aspects of Phase II/Year 2 are also complete including the verification, clean-up, and conversion of existing data; establishment of test groups consisting of Subject Matter Experts (SME); testing of functional area transactions and scenarios for Phase II; establishment of training groups who will serve to train employees across the Department; and communication to and input from external stakeholders regarding Phase II (external stakeholder input has been incorporated into various system configurations and training curriculums). Phase II went live August 15, 2016. Preliminary work for Phase III/Year 3 has already been initiated.

*Security Standards*

SCDOR has continued to maintain compliance and enhance security standards by maintaining the Department’s Information Security policies, procedures, and standards to be consistent with regulations, guidelines, and leading practices as put forth by external authorities and industry experts. SCDOR achieved all information security goals and requirements for compliance with external authorities that were set for the review period. These goals included Payment Card Industry (PCI) quarterly and annual compliance, and Internal Revenue Service (IRS) annual compliance. Additionally, State of South Carolina Executive Orders (relevant to information security) were implemented including meeting milestones and deadlines established by the Department of Administration's Division of Information Security and Enterprise Privacy Office. The Department also achieved internally established security goals, which the purpose of is to continuously improve information security governance and technical capabilities.

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*Information Technology Infrastructure Environment*

SCDOR has securely migrated all Information Technology systems to a new technological infrastructure environment. During Fiscal Year 2016, the new system environment was built and all workstations and servers were securely migrated.

*Functional Remote Disaster Recover Site*

SCDOR implemented a functioning Disaster Recovery Site, to complement the Disaster Recovery Plan the Department built during the previous fiscal year. Its purpose is to ensure the Department can continue to serve taxpayers and the State in the event of a disaster at the data center. Assigned Department personnel will keep the Disaster Recovery Plan and Site current and employees prepared through regular testing, exercises, drills, and updates as needed.

*External Communications*

SCDOR has continued to streamline and expand outreach and external communications in order to centralize the distribution of communications, which will facilitate consistency in messaging and brand promotion and improve operational functionality, as well as increase the audience reached. During Fiscal Year 2016, the Department implemented a program to centralize compiling, tracking, verifying, and reporting tax revenue data. The program’s dedicated staff also handles internal and external requests for tax revenue data. Centralizing this function helps ensure that data is queried uniformly and verified for accuracy, so the data provided is consistent and timely. Additionally, centralizing this function supports performance based management initiatives as this equips all Departmental stakeholders with the ability to timely monitor accurate tax revenue data indicators as they track and measure the Agency’s goals and strategies.

*Develop, Retain and Value SCDOR Employees*

SCDOR established a culture that develops, retains, and values a competent, productive, and diverse workforce by building a culture that demonstrates the tone-at-the-top with the purpose of creating an environment of excellence, progressiveness, and positivity. The desired cultural values and tone-at-the-top were demonstrated and promoted to employees during the review period through various activities including conducting an employee survey, which resulted in seventeen action items including the implementation of a robust program to facilitate increased information sharing between divisions and between leadership and frontline employees; an employee appreciation event hosted by Director Reames; flyers and posters hung throughout Department facilities; articles published in the Department’s newsletter and on the Department’s intranet site; the enhancement of personnel breakrooms; increased safety and security at Department facilities, and; the continued implementation of DORWAY. Additionally, the desired cultural values were reinforced with personnel through various accountability focused initiatives including: requiring employees to swipe in and out of facilities; tracking performance metrics; and adding metrics to employee performance reviews.

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Strategic Planning Template

Type	Goal	Item # Strat	Object	Associated Enterprise Objective	Description
<b>G</b>	<b>1</b>			<b>Government and Citizens</b>	<b>Fairly administer and enforce revenue and regulatory laws to maximize compliance.</b>
<b>S</b>		<b>1.1</b>			<b>Increase voluntary compliance.</b>
O			1.1.1		Increase total revenue collections by effectively informing taxpayers and advocating tax compliance.
O			1.1.2		Increase total revenue collections by providing effective e-file and e-pay services.
O			1.1.3		Increase total revenue collections by efficiently administering tax laws.
<b>S</b>		<b>1.2</b>			<b>Address non-compliance.</b>
O			1.2.1		Address non-compliance by effectively identifying, auditing, and assessing non-compliant taxpayers in the field.
O			1.2.2		Reduce debt owed to SC organizations and governmental entities by expanding external stakeholder partnerships.
O			1.2.3		Ensure equity across South Carolina taxpayers by fairly litigating non-compliance tax issues.
<b>S</b>		<b>1.3</b>			<b>Increase fraud prevention and detection.</b>
O			1.3.1		Increase the prevention rate of fraudulent tax refunds distributed to South Carolina taxpayers.
O			1.3.2		Enhance use of data mining to detect fraud.
O			1.3.3		Increase employee and public awareness of personal protection against fraudulent activity.
<b>S</b>		<b>1.4</b>			<b>Continue implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).</b>
O			1.4.1		Migrate 100% of tax types planned for transition to DORWay, Phase III.
O			1.4.2		Migrate 100% of taxpayer records related to tax types transitioning to DORWay, Phase III.
O			1.4.3		Complete DORWay, Phase III, transaction testing.
<b>G</b>	<b>2</b>			<b>Maintaining Safety, Integrity and Security</b>	<b>Ensure functional security.</b>
<b>S</b>		<b>2.1</b>			<b>Continue to improve security governance and maintain compliance.</b>
O			2.1.1		Achieve 100% acceptance by all external regulatory bodies (non-SC State Agencies) performing security assessments and audits.
O			2.1.2		Perform security oversight of partners and vendors.
O			2.1.3		Increase employee knowledge by providing in-class and e-learning training opportunities regarding security and disclosure.
<b>S</b>		<b>2.2</b>			<b>Increase effective use of security technology and processes.</b>
O			2.2.1		Ensure security resources (appliances, hardware, software, etc) are fully leveraged.
O			2.2.2		Provide flexibility to Agency business operations by streamlining security processes.
O			2.2.3		Increase taxpayer customer service by reducing the "time to market" for new products and services.
<b>S</b>		<b>2.3</b>			<b>Continue the secure implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).</b>
O			2.3.1		Achieve 95% or greater on a Risk Assessment of DORWay, Phase III.
O			2.3.2		Complete an Application Security Scan of MyDORWay (online taxpayer portal).
O			2.3.3		Complete an access review of DORWay users.

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Type	Goal	Item # Strat	Object	Associated Enterprise Objective	Description
G	3			Public Infrastructure and Economic Development	Improve the customer service experience and expand outreach to taxpayers and external stakeholders.
S		3.1			Interpret & disseminate pertinent tax law information.
O			3.1.1		Increase customer service by disseminating information to taxpayers to advocate tax compliance.
O			3.1.2		Offer legal interpretation of tax laws to advocate tax compliance.
O			3.1.3		Enhance usage of modern technology to reach taxpayers.
S		3.2			Continue implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).
O			3.2.1		Increase employee knowledge by providing in-class and e-learning training opportunities regarding DORWay, Phase II.
O			3.2.2		Increase taxpayer usage of the MYDORWay portal.
O			3.2.3		Continue to enhance DORWay, Phase I and Phase II, rollouts.
S		3.3			Continue establishing performance based management.
O			3.3.1		Continue increasing employee knowledge by training management on specific related techniques based on Six Sigma theories.
O			3.3.2		Continue centralizing tax revenue reporting.
O			3.3.3		Continue increasing employee accountability based on performance metrics.
G	4			Healthy and Safe Families	Establish a culture that develops, retains, and values a competent, productive, and diverse workforce.
S		4.1			Establish a culture that develops a competent, productive, and diverse workforce.
O			4.1.1		Increase employee knowledge by providing in-class, e-learning, and mentoring training opportunities.
O			4.1.2		Enhance succession planning efforts.
O			4.1.3		Increase select tax audit employee knowledge by offering specialized training and mentoring opportunities.
S		4.2			Establish a culture that retains a competent, productive, and diverse workforce.
O			4.2.1		Offer health and wellness opportunities to employees.
O			4.2.2		Provide opportunities for employees to provide input for Strategic and Annual Business Planning.
O			4.2.3		Collaborate with employees for process improvement.
S		4.3			Establish a culture that values a competent, productive, and diverse workforce.
O			4.3.1		Promote employee community outreach efforts.
O			4.3.2		Enhance the safety of employees in the workplace.
O			4.3.3		Meet or exceed State diversity goals.



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Type	Goal	Item # Strat	Object	Associated Enterprise Objective	Description
<b>G</b>	<b>1</b>			<b>Government and Citizens</b>	<b>Fairly administer and enforce revenue and regulatory laws to maximize compliance.</b>
<b>S</b>		<b>1.1</b>			<b>Increase voluntary compliance.</b>
O		1.1.1			Increase total revenue collections by effectively informing taxpayers and advocating tax compliance.
O		1.1.2			Increase total revenue collections by providing effective e-file and e-pay services.
O		1.1.3			Increase total revenue collections by efficiently administering tax laws.
<b>S</b>		<b>1.2</b>			<b>Address non-compliance.</b>
O		1.2.1			Address non-compliance by effectively identifying, auditing, and assessing non-compliant taxpayers in the field.
O		1.2.2			Reduce debt owed to SC organizations and governmental entities by expanding external stakeholder partnerships.
O		1.2.3			Ensure equity across South Carolina taxpayers by fairly litigating non-compliance tax issues.
<b>S</b>		<b>1.3</b>			<b>Increase fraud prevention and detection.</b>
O		1.3.1			Increase the prevention rate of fraudulent tax refunds distributed to South Carolina taxpayers.
O		1.3.2			Enhance use of data mining to detect fraud.
O		1.3.3			Increase employee and public awareness of personal protection against fraudulent activity.
<b>S</b>		<b>1.4</b>			<b>Continue implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).</b>
O		1.4.1			Migrate 17 tax types to DORWay, Phase II.
O		1.4.2			Migrate 100% taxpayer records to DORWay, Phase II.
O		1.4.3			Complete DORWay, Phase II, transaction testing.
<b>G</b>	<b>2</b>			<b>Maintaining Safety, Integrity and Security</b>	<b>Ensure functional security.</b>
<b>S</b>		<b>2.1</b>			<b>Improve security governance and maintain compliance.</b>
O		2.1.1			Achieve 100% acceptance by all external regulatory bodies (non-SC State Agencies) performing security assessments and audits.
O		2.1.2			Enhance the security of Agency facilities by enhancing physical security features and employee and contractor credentialing.
O		2.1.3			Increase employee knowledge by providing in-class and e-learning training opportunities regarding security and disclosure.
<b>S</b>		<b>2.2</b>			<b>Securely migrate all IT systems to a new technological infrastructure environment (scdor).</b>
O		2.2.1			Migrate 100% of servers to a new more secure IT infrastructure (scdor).
O		2.2.2			Migrate 100% of workstations to a new more secure IT infrastructure (scdor).
O		2.2.3			Migrate 100% of applications to a new more secure IT infrastructure (scdor).
<b>S</b>		<b>2.3</b>			<b>Continue the secure implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).</b>
O		2.3.1			Achieve 95% or greater on a Risk Assessment of DORWay, Phase II.
O		2.3.2			Complete an Application Security Scan of MyDORWay (online taxpayer portal).
O		2.3.3			Complete an access review of DORWay users.

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Type	Goal	Item # Strat	Object	Associated Enterprise Objective	Description
<b>G</b>	<b>3</b>			<b>Public Infrastructure and Economic Development</b>	<b>Improve the customer service experience and expand outreach to taxpayers and external stakeholders.</b>
<b>S</b>		<b>3.1</b>			<b>Interpret &amp; disseminate pertinent tax law information.</b>
<i>O</i>			3.1.1		<i>Increase customer service by disseminating information to taxpayers to advocate tax compliance.</i>
<i>O</i>			3.1.2		<i>Offer legal interpretation of tax laws to advocate tax compliance.</i>
<i>O</i>			3.1.3		<i>Enhance usage of modern technology to reach taxpayers.</i>
<b>S</b>		<b>3.2</b>			<b>Continue implementation of a new Commercial off the Shelf (COTS) integrated tax processing system (DORWay).</b>
<i>O</i>			3.2.1		<i>Increase employee knowledge by providing in-class and e-learning training opportunities regarding DORWay, Phase II.</i>
<i>O</i>			3.2.2		<i>Increase customer service by continuing to enhance DORWay, Phase I.</i>
<i>O</i>			3.2.3		<i>Increase customer service by interfacing DORWay, Phase II, with select partners.</i>
<b>S</b>		<b>3.3</b>			<b>Continue establishing performance based management.</b>
<i>O</i>			3.3.1		<i>Increase employee knowledge by training management on specific related techniques based on Six Sigma theories.</i>
<i>O</i>			3.3.2		<i>Centralize tax revenue reporting.</i>
<i>O</i>			3.3.3		<i>Increase employee accountability based on performance metrics.</i>
<b>G</b>	<b>4</b>			<b>Healthy and Safe Families</b>	<b>Establish a culture that develops, retains, and values a competent, productive, and diverse workforce.</b>
<b>S</b>		<b>4.1</b>			<b>Establish a culture that develops a competent, productive, and diverse workforce.</b>
<i>O</i>			4.1.1		<i>Increase employee knowledge by providing in-class, e-learning, and mentoring training opportunities.</i>
<i>O</i>			4.1.2		<i>Implement an online Learning Management System (LMS).</i>
<i>O</i>			4.1.3		<i>Increase select tax audit employee knowledge by offering specialized training and mentoring opportunities.</i>
<b>S</b>		<b>4.2</b>			<b>Establish a culture that retains a competent, productive, and diverse workforce.</b>
<i>O</i>			4.2.1		<i>Offer community outreach opportunities to employees.</i>
<i>O</i>			4.2.2		<i>Offer health and wellness opportunities to employees.</i>
<i>O</i>			4.2.3		<i>Provide opportunities for employees to provide input for Strategic and Annual Business Planning.</i>
<b>S</b>		<b>4.3</b>			<b>Establish a culture that values a competent, productive, and diverse workforce.</b>
<i>O</i>			4.3.1		<i>Offer community outreach opportunities to employees.</i>
<i>O</i>			4.3.2		<i>Enhance the safety of employees in the workplace.</i>
<i>O</i>			4.3.3		<i>Meet or exceed State diversity goals.</i>

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Performance Measurement Template

Item	Performance Measure	Target Value	Actual Value	Future Target Value	Time Applicable	Data Source and Availability	Calculation Method	Associated Objective(s)
1	Total SCDOR Revenue Collections (Dollars in Billions)	\$10 billion	\$10.9 billion	NA	Fiscal Year 2016	SCEIS Business Objects Report (General Fund); TAS/DORWAY Year-End Closeout Figures	\$7.5 Billion: General Fund Collections \$3.4 Billion: Other Fund Collections Note: This number represents net revenue collections.	1.1.1
2	Percentage of tax returns filed electronically.	70%	65%	70%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Of the 5,085,604 returns filed in Fiscal Year 2016, 3,296,918 were filed electronically. This includes Corporate, Individual Income, Sales, Withholding and Other Taxes. Note: This calculation is based on the number of returns filed and not documents processed as reported in Fiscal Year 2015.	1.1.2
3	Percentage of dollars collected through electronic services.	80%	85%	85%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	SCDOR collected a total \$13,050,897,399. Of that amount, \$11,097,684,350 was collected through electronic services. This includes Corporate, Individual Income, Sales, Withholding and Other Taxes. Note: These numbers represent actual deposits.	1.1.2
4	Cost per dollar collected	\$0.0071	\$0.0071	\$0.01	Fiscal Year 2016	SCEIS (Agency Expenses)	Total Agency Expenses / Total Revenue Collections	1.1.3
5	Number of NEXUS registrations.	200	273	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Nexus is a sufficient connection (an activity, transaction, property, etc.) between South Carolina and a taxpayer which allows the state to impose its taxing jurisdiction on that taxpayer.	1.2.1

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Performance Measurement Template

Item	Performance Measure	Target Value	Actual Value	Future Target Value	Time Applicable	Data Source and Availability	Calculation Method	Associated Objective(s)
6	Number tax audits completed.	45,000	45,638	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	SCDOR Audit Service Types Conducted: Filing Enforcement - 74% Office Audit - 22% Field Audits - 4%	1.2.1
7	Dollars assessed by SCDOR's audit services (dollars in millions)	\$172 million	\$172 million	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	SCDOR Audit Service Types Dollars Assessed: Filing Enforcement - 21% Office Audit - 9% Field Audits - 70%	1.2.1
8	Percentage increase in collections from the Debt Setoff Program	10%	9%	10%	Calendar Year 2015	TXPII715 IIT Returns Processed Report, Internal claimant agency statistics	SCDOR assists in the collection of \$149 million delinquent debts owed to approximately 114 claimant agencies (state, higher education institutions, and other organizations representing 557 entities) through garnishment of SC individual income tax refunds to offset 369,709 debts.	1.2.2
9	Collections from the Governmental Enterprise Accounts Receivable Program (GEAR) (dollars in millions)	\$12.5 million	\$12.8 million	\$12.5 million	Calendar Year 2015	Business Objects Report (TAS data), Internal claimant agency statistics	SCDOR established 39 partnerships with claimant agencies representing 89 entities to collect Non-Setoff GEAR collections including garnishment, payments, agreements, etc.	1.2.2
10	Number of SCDOR litigation determinations issued resulting from taxpayer appeals.	350	389	350	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	SCDOR issued both revenue and regulatory determinations.	1.2.3
11	Percentage increase in the total tax dollars saved from the identification of fraudulent activity.	NA	62%	68%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	The percent change between the total tax dollars saved from the identification of fraudulent activity between the current and previous years.	1.3.1

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Item	Performance Measure	Target Value	Actual Value	Future Target Value	Time Applicable	Data Source and Availability	Calculation Method	Associated Objective(s)
12	Percentage of total tax dollars saved due to the identification of fraudulent activity as a result of the new data mining activities initiated.	NA	29%	29%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Divide the tax dollars saved due to new data mining activities by the total tax dollars saved due to the identification of fraudulent activity.	1.3.2
13	Number of new data mining activities initiated.	NA	11	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the list of new data mining activities initiated.	1.3.2
14	Number of tax types migrated to DORWay Phase II.	17	17	12	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the number of tax types migrated to DORWay, Phase II.	1.4.1
15	Percentage of completion for migrating tax types to DORWay Phase II.	100%	100%	100%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Divided the actual value by the target value for the number of tax types migrated to DORWay, Phase II.	1.4.1
16	Number of taxpayer accounts migrated to DORWay Phase II.	1,060,654	1,060,654	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the number of taxpayer accounts migrated to DORWay, Phase II.	1.4.2
17	Percentage of completion for migrating taxpayer accounts to DORWay Phase II.	100%	100%	100%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Divided the actual value by the target value for the number of taxpayer accounts migrated to DORWay, Phase II.	1.4.2
18	Number of transaction tests performed in DORWay Phase II.	9,072	9,072	9,000	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the number of tests planned and the number of tests performed in DORWay, Phase II.	1.4.3
19	Percentage completion rate of DORWay, Phase II, transaction testing.	100%	100%	100%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Divided the actual value by the target value for the number of transaction tests performed in DORWay, Phase II.	1.4.3
20	Percentage of external security assessments and audits passed successfully.	100%	100%	100%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	External security assessments and audits passed successfully as a percent of all external security assessments and audits performed.	2.1.1

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Performance Measurement Template

Item	Performance Measure	Target Value	Actual Value	Future Target Value	Time Applicable	Data Source and Availability	Calculation Method	Associated Objective(s)
21	Percent of new employees fingerprinted and background checked.	100%	100%	100%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Number of new employees fingerprinted and background checked as a percent of the total number of new hires.	2.1.2
22	Number of enhancements made to the security of the facilities and security related partnerships.	10	10	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the number of improvements made to the security of the facilities and security related partnerships.	2.1.2
23	Percentage of existing, active SCDOR employees to complete required security and disclosure trainings.	100%	100%	100%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	SCDOR provided 97 in class and or web tutorial security and disclosure training sessions.	2.1.3
24	Percentage of servers migrated to a new more secure IT infrastructure (scdor).	100%	97%	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Number of servers migrated to a new more secure IT infrastructure (scdor) as a percentage of the total number of servers.	2.2.1
25	Total number of servers migrated to a new more secure IT infrastructure (scdor).	164	159	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the number of servers moved to the new more secure IT infrastructure (scdor).	2.2.1
26	Percentage of workstations migrated to a new more secure IT infrastructure (scdor).	100%	100%	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Number of workstations migrated to a new more secure IT infrastructure (scdor) as a percentage of the total number of workstations.	2.2.2
27	Total number of workstations migrated to a new more secure IT infrastructure (scdor).	1028	1028	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the number of workstations moved to the new more secure IT infrastructure (scdor).	2.2.2
28	Percentage of applications migrated to a new more secure IT infrastructure (scdor).	16	16	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the number of applications moved to a new more secure IT infrastructure (scdor).	2.2.3
29	Percentage compliance rate achieved on a risk assessment of DORWay, Phase II.	95%	98.10%	95%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	DORWay, Phase II, risk assessment items passed as a percent of the total risk assessment items reviewed.	2.3.1

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Item	Performance Measure	Target Value	Actual Value	Future Target Value	Time Applicable	Data Source and Availability	Calculation Method	Associated Objective(s)
30	Percentage completion rate of MyDORWay application security scan.	100%	100%	100%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of scan (project) completed.	2.3.2
31	Percentage of DORWay users whose access was reviewed.	100%	100%	100%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the number of DORWay users whose access was reviewed as a percentage of all DORWay users.	2.3.3
32	Number of formal advisory opinions resolved and published by SCDOR's Policy Division	151	151	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Advisory opinions result from SCDOR's commitment to provide guidance to the general public and to employees concerning application of the laws administered by SCDOR.	3.1.1
33	Percentage increase in the number of recipients and subscribers to external communications.	20%	38%	40%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	The overall number of SCDOR news release recipients and subscribers to ReveNews and Policy e-blast has increased by a total of 656 from the previous fiscal year with the largest percentage increase being subscribers to SCDOR's ReveNews newsletter (78% increase).	3.1.1
34	Number of taxpayer education courses offered and number of participants.	6 courses 500 attendees	6 courses 702 attendees	6 courses 500 attendees	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	The following external stakeholder courses were provided: Sales, Withholding, Basic and Advance Corporate, Basic Accommodation and Sales and Use Tax workshops and seminars. 39 sessions were provided with an average attendee rate of 18 attendees per session.	3.1.1

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Item	Performance Measure	Target Value	Actual Value	Future Target Value	Time Applicable	Data Source and Availability	Calculation Method	Associated Objective(s)
35	Percentage of taxpayers reporting an excellent satisfaction rate for external taxpayers classes attended.	60%	58%	60%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Of the 702 taxpayers who attended the 39 external educational sessions provided, 408 taxpayers reported an excellent satisfaction rate on class surveys.	3.1.1
36	Number of SCDOR tweets, new twitter followers and links clicked through SCDOR tweets	200 Tweets 150 New Followers 500 Links Clicked	254 Tweets 198 New Followers 720 Links Clicked	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.		3.1.3
37	Number of SCDOR external communication outreach and publications.	150	149	150	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Communication Distribution: News Releases - 60 ReveNews Newsletters - 29 Policy e-blast - 60 Magazine Articles - 2	3.1.3
38	Percentage increase in SCDOR website page views.	50%	170%	50%	Fiscal Year 2016	Google analytics metrics	The number of webpage views increased by 5,060,020 from Fiscal Year 2015.	3.1.3
39	Percentage increase in SCDOR website users.	50%	86%	50%	Fiscal Year 2016	Google analytics metrics	The number of webpage users increased by 531,646 from Fiscal Year 2015.	3.1.3
40	SCDOR website bounce rate.	30%	35.98%	30%	Fiscal Year 2016	Website analytics metrics	The percentage of visitors to SCDOR's website who navigate away from the site after viewing only one page.	3.1.3
41	Number of DORWay, Phase II, training attendees.	700	700	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the number of DORWay, Phase II, training attendees.	3.2.1
42	Number of DORWay, Phase II, training sessions held.	118	118	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the number of training sessions held.	3.2.1
43	Number of enhancements made to DORWay, Phase I.	1,100	1,100	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of enhancements made to DORWay, Phase I.	3.2.2
44	Number of external partners interfacing with DORWay, Phase II.	50	50	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of external partners interfacing with DORWay, Phase II (includes all SC counties).	3.2.3



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Item	Performance Measure	Target Value	Actual Value	Future Target Value	Time Applicable	Data Source and Availability	Calculation Method	Associated Objective(s)
45	Number of interfaces developed to communicate between DORWay, Phase II, and external partners.	15	15	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of interfaces developed to communicate between DORWay, Phase II, and external partners.	3.2.3
46	Number of internal and external revenue data request received and responded to.	0	156	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	SCDOR now has a centralized revenue data reporting process in order to ensure consistency and accuracy.	3.3.2
47	Percentage of internal and external revenue data request completed within one business day.	50%	81%	80%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Of the 156 revenue data request received, 127 were completed within the same business day.	3.3.2
48	Number of internal training courses offered to SCDOR employees.	7	7	7	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	The following internal employee training courses were provided to SCDOR employees: leadership, tax systems, security and disclosure, process improvement, tax law, customer service and general employee education.	4.1.1
49	Percentage of employees reporting an excellent satisfaction rate for internal training classes attended.	65%	68%	68%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Of the 3,796 employees who attended the 232 internal educational sessions provided, 2,581 employees reported an excellent satisfaction rate on class surveys.	4.1.1

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Item	Performance Measure	Target Value	Actual Value	Future Target Value	Time Applicable	Data Source and Availability	Calculation Method	Associated Objective(s)
50	Percentage increase in knowledge resulting from SCDOR's Audit Mentor Program.	20%	33%	33%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Participants in the Audit Mentoring Program were required to take a pre and post survey measuring their knowledge in the areas of audit, litigation and policy practices. Knowledge was measured on a scale of one to ten with ten representing very knowledgeable and one having no knowledge. Pre-survey results indicated an average knowledge score of 4.32 and post-survey results indicated an average knowledge score of 6.27.	4.1.3
51	Number of community outreach opportunities offered to employees.	30	30	30	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the number of community outreach opportunities offered to personnel.	4.2.1
52	Percentage of personnel participating in community outreach activities.	40%	40%	40%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	The number of personnel participating in community outreach activities as a percentage of total personnel.	4.2.1
53	Total dollars donated by personnel to community outreach activities.	\$12,000	\$12,000	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the total dollars donated by personnel to community outreach activities.	4.2.1
54	Number of boxes of goods donated by personnel to community outreach activities.	52	52	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the number of boxes of goods donated by personnel to community outreach activities.	4.2.1
55	Percentage of employees participating in health and wellness activities.	53%	53%	55%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Number of employees participating in health and wellness activities as a percentage of total employees.	4.2.1

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Item	Performance Measure	Target Value	Actual Value	Future Target Value	Time Applicable	Data Source and Availability	Calculation Method	Associated Objective(s)
56	SCDOR's health and wellness score.	B	B	B	Fiscal Year 2016	Prevention Partners Report Card	Health and wellness rating received from PEBA's Prevention Partners annual assessment measuring the agencies culture of wellness, overall nutrition habits, physical activity involvement and tobacco free campus initiatives.	4.2.2
57	Average number of health and wellness activities offered each quarter.	2	2	2	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Average of the number of health and wellness activities offered each quarter of the year.	4.2.2
58	Number of opportunities provided to personnel to provide input for Strategic and Annual Business Planning.	3	3	3	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of input opportunities provided.	4.2.3
59	Percentage of employees who participated by providing feedback for Strategic and Annual Business Planning.	50%	48%	50%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Number of responses received from each of the 3 opportunities provided as a percentage of the total number of personnel.	4.2.3
60	Number of employees who participated by providing feedback for Strategic and Annual Business Planning.	457	441	457	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the number of employees providing feedback for Strategic and Annual Business Planning.	4.2.3
61	Number of actions recommended by employees providing input for Strategic and Annual Business Planning.	21	21	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Number of actions recommended by employees providing input for Strategic and Annual Business Planning.	4.2.3
62	Number of actions implemented, to date, by Agency Leadership based on input from employees for Strategic and Annual Business Planning.	13	13	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Count of the number of actions implemented, to date, by Agency Leadership based on input from employees for Strategic and Annual Business Planning.	4.2.3

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Item	Performance Measure	Target Value	Actual Value	Future Target Value	Time Applicable	Data Source and Availability	Calculation Method	Associated Objective(s)
63	Percentage of actions implemented, to date, by Agency Leadership based on input from employees for Strategic and Annual Business Planning.	62%	62%	NA	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	The number of actions implemented, to date, by Agency Leadership based on input from employees for Strategic and Annual Business Planning as a percentage of all recommendations received.	4.2.3
64	Average monthly equal opportunity goal met.	95%	95%	95%	Fiscal Year 2016	Agency's Master Performance Metric Dashboard.	Measurement of the Department's attainment of South Carolina Human Affairs Commission's State diversity goals.	4.3.3

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Program Template

Program/Title	Purpose	FY 2015-16 Expenditures (Actual)				FY 2016-17 Expenditures (Projected)				Associated Objective(s)
		General	Other	Federal	TOTAL	General	Other	Federal	TOTAL	
I. Administrative and Program Support Personal Services	Agency administration, internal audit, information security and communication functions	\$ 4,016,511	\$ 717,789	\$ -	\$ 4,734,300	\$ 4,277,100	\$ 764,361	\$ -	\$ 5,041,461	All Objectives
II. A. Program and Services - Support Services Personal Services	Human resources, training and development, quality, procurement, facilities management, budget and finance, information resources and technology management, computerized system management functions	\$ 8,768,334	\$ 21,491,004	\$ -	\$ 30,259,338	\$ 8,785,270	\$ 24,532,495	\$ -	\$ 33,317,765	1.1.1, 1.1.3, 1.2.2, 1.4.1, 1.4.2, 1.4.3, 2.1.1, 2.1.2, 2.1.3, 2.2.1, 2.2.2, 2.2.3, 2.3.1, 2.3.2, 2.3.3, 3.2.1, 3.2.2, 3.2.3, 3.3.1, 3.3.2, 3.3.3, 4.1.1, 4.1.2, 4.2.1, 4.2.1, 4.2.2, 4.2.3, 4.3.1, 4.3.2, 4.3.3
II.B. Program and Services - Revenue and Regulatory Personal Services	Office and field tax audit and collections, tax revenue processing, property tax administration and appraisal, agency litigation and regulatory administration functions	\$ 25,504,195	\$ 4,355,768	\$ 2,501	\$ 29,862,464	\$ 22,939,603	\$ 8,007,700	\$ -	\$ 30,947,303	1.1.1, 1.1.2, 1.1.3, 1.2.1, 1.2.2, 1.4.1, 1.4.2, 1.4.3, 2.1.1, 2.1.2, 2.1.3, 2.2.1, 2.2.2, 2.2.3, 2.3.1, 2.3.2, 2.3.3, 3.1.1, 3.2.1, 3.2.2, 3.2.3, 4.1.3
II.C. Program and Services - Legal, Policy and Legislative Personal Services	General counsel, tax policy, bankruptcy matters and legislative service functions	\$ 678,404	\$ 2,045	\$ -	\$ 680,449	\$ 1,160,924	\$ 35,967	\$ -	\$ 1,196,891	1.1.1, 1.1.3, 1.2.3, 3.1.1, 3.1.2, 4.2.1, 4.2.2, 4.2.3
III.C. Employee Benefits - State Employer Contributions	Employer share of fringe benefits paid on agency employee salaries.	\$ 10,744,517	\$ 799,994	\$ -	\$ 11,544,511	\$ 11,235,770	\$ 836,570	\$ -	\$ 12,072,341	All Objectives

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Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Associated Program(s)
1	1-23-320	State	Statute	The SCDOR must treat as a contested case: the contested assessment of a penalty, and the contested denial, suspension or revocation of an ABL or Bingo license.	All Programs
2	2-7-1971	State	Statute	The BEA may request technical advice of the DOR related to the preparation of fiscal impacts.	All Programs
3	2-41-50	State	Statute	The SCDOR must provide support to Joint Committee on Taxation and House Ad Hoc Tax Study Group.	All Programs
4	3-11-400(C)(3)(b)(i)	State	Statute	The SCDOR must develop the form and format of the form used to report the average daily percentage of winnings to losses by gambling vessels. The DOR must perform an annual audit to verify the accuracy of the reports.	All Programs
5	3-11-400(C)(3)(b)(iii)	State	Statute	The 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.	All Programs
6	4-10-90(A)	State	Statute	The 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)	All Programs
7	4-10-90(C)	State	Statute	The 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 revenue. 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)	All Programs
8	4-10-350	State	Statute	The SCDOR must administer and collect the Capital Project Sales Tax in the same manner that other sales and use taxes are collected.	All Programs
9	4-10-370	State	Statute	The 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 revenue (Capital Project Sales Tax).	All Programs
10	4-10-450	State	Statute	The 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)	All Programs
11	4-10-770	State	Statute	The SCDOR must administer and collect the special 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.	All Programs

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12	4-10-930	State	Statute	The SCDOR shall accept for filing a certified copy of an ordinance or referendum results reducing or repealing the fee and that reduction or repeal applies to Capital Project Sales Tax.	All Programs
13	4-10-960	State	Statute	The SCDOR shall furnish data to the State Treasurer and to the municipal treasurers receiving revenues for the purpose of calculating distributions and estimating revenues.	All Programs
14	4-12-30 (O)(8)	State	Statute	The SCDOR shall develop applicable forms and procedures for handling and processing extension requests.	All Programs
15	4-12-30(B)(3)	State	Statute	The SCDOR shall designate by December thirty first of each year the counties qualifying for the reduced fee-in-lieu threshold requirement.	All Programs
16	4-12-30(D)(2)(a)(i)	State	Statute	In certain special instances, the SCDOR must determine the value of property subject to the fee-in-lieu of taxes.	All Programs
17	4-29-67 (S)(7)	State	Statute	The SCDOR shall develop applicable forms and procedures for handling and processing industrial development extension requests.	All Programs
18	4-29-67(D)(2)(a)(iii)	State	Statute	The 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, the DOR must determine the value of property subject to the fee.	All Programs
19	4-37-30 (A)(8)	State	Statute	The tax levied pursuant to this section must be administered and collected by the SCDOR in the same manner that other sales and use taxes are collected.	All Programs
20	4-37-30 (A)(16)	State	Statute	The SCDOR shall furnish data to the State Treasurer and to the counties receiving revenues for the purpose of calculating distributions and estimating revenues. The information which must be supplied to counties and municipalities upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers. (Transportation Sales Tax)	All Programs
21	6-1-85 (A)	State	Statute	The SCDOR to provide assessed values and fair market values of properties collected in accordance with 59-20-20 to the Division of Budget and Analyses of the SC Budget and Control Board.	All Programs
22	6-1-810	State	Statute	The SCDOR shall share data helpful to both the department and the implementing jurisdiction regarding the enforcement of accommodation tax laws (Fairness in Lodging Acts).	All Programs

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23	6-1-825	State	Statute	The 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	All Programs
24	8-21-790	State	Statute	This section allocates fees paid by probated estates to the office of the probate court.	All Programs
25	10-1-140	State	Statute	Supervises fixed asset accountability in support of the Director's duty, stated here, to control property of the SCDOR.	All Programs
26	11-9-820 (A)(4)	State	Statute	Designates representative of the SCDOR who shall serve ex-officio as a nonvoting member of RFA.	All Programs
27	11-9-825	State	Statute	The BEA must be supplemented by one professional from the staff of the SCDOR.	All Programs
28	11-11-10	State	Statute	The SCDOR shall furnish information as requested from the Board of Economic Advisors, and shall be present at all hearings before the committees having charge of the appropriations in the Senate and the House.	All Programs
29	11-11-150	State	Statute	The SCDOR redistributes funds received in accordance with this section.	All Programs
30	11-11-350	State	Statute	Each state agency receiving in the aggregate one percent or more of the State's general fund appropriations for any fiscal year shall provide to the Office of State Budget an estimate of its planned general fund expenditures for the next three fiscal years.	All Programs
31	11-35-45(C)	State	Statute	The SCDOR shall cooperate with the Office of the Comptroller General to assist that Office's mandates for proper and timely payments of debts, due and owing, of this State.	All Programs
32	11-44-70 (A)	State	Statute	The 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.	All Programs
33	11-44-70 (B)	State	Statute	The SCDOR shall provide tentative approval of the application by the date provided in subsection (C).	All Programs
34	11-44-70 (C)	State	Statute	The DOR 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 the DOR 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.	All Programs



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Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Associated Program(s)
35	11-44-70(D)	State	Statute	The SCDOR shall report by March 31st each year to the House Ways and Means Committee, the Senate Finance Committee, and the Governor, by county, the number of angel investor tax credits the DOR has received, the number of applications approved and the tax credits approved. The report must be available in a conspicuous place on the DOR website.	All Programs
36	11-47-20(j)	State	Statute	The SCDOR shall ascertain the amount of State excise tax paid on cigarettes sold within South Carolina. It is inferred that this information will be reported to the S.C. Attorney General.	All Programs
37	Title 12, Chapter 4	State	Statute	The South Carolina Department of Revenue, Department Organization	All Programs
38	Title 12, Chapter 6	State	Statute	South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.	All Programs
39	Title 12, Chapter 8	State	Statute	Income Tax Withholding: SCDOR's administrative responsibilities	All Programs
40	Title 12, Chapter 10	State	Statute	Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund.	All Programs
41	Title 12, Chapter 20	State	Statute	Corporate License Fees, SCDOR's Corporate Infrastructure Credit report due to the General Assembly.	All Programs
42	Title 12, Chapter 21	State	Statute	Stamp and Business License Tax: SCDOR's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax.	All Programs
43	Title 12, Chapter 23	State	Statute	License Taxes on Other Businesses: SCDOR's administrative responsibility of the Electric Power Tax and Hospital Tax	All Programs
44	Title 12, Chapter 24	State	Statute	Deed Recording Fee: SCDOR's allocation requirements of the Deed Recording Fee.	All Programs
45	Title 12, Chapter 28	State	Statute	Motor Fuels Subject to User Fees: SCDOR administrative and allocation requirements.	All Programs
46	Title 12, Chapter 33	State	Statute	Alcohol Beverages License: SCDOR's administrative and allocation requirements	All Programs
47	Title 12, Chapter 35	State	Statute	The Simplified Sales and Use Tax Administration Act: SCDOR's required representative and agreement.	All Programs
48	Title 12, Chapter 36	State	Statute	South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.	All Programs
49	Title 12, Chapter 37	State	Statute	Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for Property Taxes.	All Programs
50	Title 12, Chapter 39	State	Statute	County Auditors: SCDOR's requirement to provide continuing education to County Auditors and SCDOR partnership responsibilities with Counties to assess property.	All Programs

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Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Associated Program(s)
51	Title 12, Chapter 43	State	Statute	County Equalization and Reassessment: SCDOR's responsibility to promulgate regulations to ensure equalization which must be adhered to by all assessing officials in the State.	All Programs
52	Title 12, Chapter 44	State	Statute	Fee In Lieu of Tax Simplification Act: SCDOR's administration responsibilities	All Programs
53	Title 12, Chapter 45	State	Statute	County Treasurers and Collection of Taxes: SCDOR's requirement to provide continuing education to County Treasurers and SCDOR partnership responsibilities with Counties to collect.	All Programs
54	Title 12, Chapter 49	State	Statute	Enforced Collection of Taxes Generally: SCDOR must prescribe the manner and procedures by which a property tax is removed.	All Programs
55	Title 12, Chapter 53	State	Statute	Tax Collection by the Department of Revenue: SCDOR's responsibility to remit to the clerk of court liens against the property seized and sold.	All Programs
56	Title 12, Chapter 54	State	Statute	Uniform method of collection and enforcement of taxes levied and assessed by SCDOR.	All Programs
57	Title 12, Chapter 55	State	Statute	Overdue Tax Debt Collection Act: SCDOR's responsibility to notify the taxpayer of collection assistance fee and fee credit requirements.	All Programs
58	Title 12, Chapter 58	State	Statute	South Carolina Taxpayers' Bill of Rights: SCDOR's administrative responsibility.	All Programs
59	Title 12, Chapter 60	State	Statute	South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.	All Programs
60	Title 12, Chapter 62	State	Statute	South Carolina Motion Picture Incentive Act: SCDOR's responsibility for issuance of a sales tax exemption once a motion picture incentive is approved.	All Programs
61	13-1-1710	State	Statute	The Director of the SCDOR shall serve as a member of the Coordinating Council for Economic Development.	All Programs
62	16-11-340	State	Statute	The 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.	All Programs
63	16-17-503(A)	State	Statute	The SCDOR Director shall provide for the enforcement of 16-17-500 and 16-17-502 dealing with unlawful use of cigarettes and alternative nicotine products. Director shall conduct random, unannounced inspections of locations to determine compliance. The SCDOR shall designate an enforcement officer to conduct annual inspections.	All Programs
64	23-51-60 (G)	State	Statute	Cigarettes seized by law enforcement or the State Fire Marshal under the Ignition Propensity Standards must be turned over to the DOR and forfeited to the State.	All Programs
65	23-51-70 (B)	State	Statute	The SCDOR in the regular course of business may inspect cigarette packages for ignition propensity marking.	All Programs

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66	23-51-80	State	Statute	The SCDOR has authority to examine books, records, invoices, etc. relating to ignition propensity marking.	All Programs
67	23-47-50(F)	State	Statute	The SCDOR requirement to provide form and collect 911 fees and deposit with State Treasurer	All Programs
68	27-16-110	State	Statute	Requires that the SCDOR regulate Catawba Indian Bingo games and issue Special Catawba Bingo license.	All Programs
69	27-16-110 (C)(3)	State	Statute	The SCDOR shall collect all revenues derived from the special tribal bingo tax.	All Programs
70	27-16-110 (E)	State	Statute	The SCDOR has the authority to administer, and regulate all bingo games sponsored by the tribe. The DOR has the authority to suspend or revoke the Tribe's bingo license. The DOR shall notify the Tribe of violations and provide the Tribe with an opportunity to correct the violations before its license may be revoked.	All Programs
71	27-16-130(D)(4)	State	Statute	If the Tribe chooses to assess a tribal real property tax, the SCDOR shall provide necessary assistance.	All Programs
72	27-16-130(F)(1)	State	Statute	If property tax lien cannot be satisfied by personal property of the taxpayer, the political subdivision may certify the deficiency 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 tax authority. (Catawba Indians Settlement Statute.)	All Programs
73	27-16-130(H)(3)(a)	State	Statute	Requires the SCDOR to administer and collect the tribal sales tax for the Catawba.	All Programs
74	27-16-130(H)(3)(b)	State	Statute	The SCDOR must separately account for the tribal sales tax and provide the revenue to the Tribe at no cost to the Tribe.	All Programs
75	27-16-130(H)(3)(d)	State	Statute	For in-state vendors, tribal use tax must also be collected by the SCDOR.	All Programs
76	30-1-20	State	Statute	The SCDOR's Director or his designee is legal custodian of records.	All Programs
77	30-1-70	State	Statute	Records must be protected from destruction. Records must be kept secure in vaults or rooms having proper ventilation and fire protection. They must be kept in the building where they are ordinarily used except in cases where they may be transferred.	All Programs
78	30-1-80	State	Statute	The SCDOR must cooperate with the Department of Archives and History in the continuing program for the economical and efficient management of the records of the agency.	All Programs
79	30-1-80	State	Statute	The head of each agency and all legal custodians of public records must cooperate with the Department of Archives and History and establish and maintain an active and continuing program of records management.	All Programs

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80	30-2-20	State	Statute	The SCDOR must develop privacy policies and procedures to ensure that the collection of personal information is limited to that information required by the agency.	All Programs
81	30-2-50 (B)	State	Statute	The SCDOR must provide notice to requestors of information that using information for commercial solicitation is prohibited.	All Programs
82	30-2-50(C)	State	Statute	The SCDOR must take reasonable measures to ensure that no person or private entity obtains or distributes personal information obtained from a public record for commercial solicitation.	All Programs
83	31-17-340	State	Statute	The SCDOR shall prescribe forms necessary to issue mobile home decals.	All Programs
84	31-17-370	State	Statute	The SCDOR shall prescribe forms necessary for moving permits on mobile homes.	All Programs
85	33-14-220 (a)(4)	State	Statute	Certificate of Compliance required before a dissolved corporate taxpayer can be reinstated.	All Programs
86	38-55-570(B)	State	Statute	The SCDOR shall release information relating to suspected false statements or misrepresentations (as defined by Section 38-55-530(D)) requested by the Insurance Fraud Division of the Office of the Attorney General.	All Programs
87	38-55-570(C)	State	Statute	The SCDOR must report all cases of suspected or reported false statements and misrepresentations (as defined at Section 38-55-530(D)) to the Insurance Fraud Division of the Office of the Attorney General.	All Programs
88	40-29-100	State	Statute	License to sell manufactured homes.	All Programs
89	40-60-35 (A)(2)	State	Statute	Assessors and other staff responsible for the assessment of property must receive seven hours of instructions each year. This instruction must be received from the SCDOR or other providers or courses approved by the SCDOR.	All Programs
90	41-8-50 (J)	State	Statute	The SCDOR must suspend or revoke a license upon order of the director of LLR. Immigration Reform Act.	All Programs
91	43-5-120	State	Statute	(a)The SCDOR shall provide the DSS 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. (c)The applicant or recipient whose income tax records have been requested from the SCDOR shall be notified by mail that such request has been made at the time of the request.	All Programs
92	44-56-405	State	Statute	The SCDOR shall collect and enforce payment of surcharges and fees which constitute the Dry cleaning Facility Restoration Trust Fund	All Programs

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93	44-56-420	State	Statute	Collection of fees for Dry cleaning Facility Restoration Trust Fund by the DOR and fund administered by the SCDOR. Judgments, recoveries, reimbursements, loans, surcharges, fees, other than administrative costs retained by the DOR, must be credited to the Fund.	All Programs
94	44-56-425	State	Statute	Sets forth requirements for Dry cleaning Exemption Certificate. The SCDOR must refund payments made by facilities after 07/01/2009 that meet requirements of 44-56-425 (A)(3)(b). The SCDOR shall issue an updated dry cleaning facility exemption certificate to a new owner or operator upon request.	All Programs
95	44-56-435 (A)	State	Statute	The SCDOR shall distribute registration forms to owners and operators of dry cleaning and wholesale facilities and to property owners. The 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 30 working days of the receipt of materials.	All Programs
96	44-56-435 (B)	State	Statute	The SCDOR must administer, collect, and enforce the surcharge and fees in the same manner as sales and use taxes, except no timely payment discount, or exemptions or exclusions are allowed.	All Programs
97	44-56-435 (C)	State	Statute	The DOR shall retain funds for the costs incurred to collect and enforce the fund which may include a part-time employee, with the related expenses for audit purposes. Funds withheld must not exceed the actual costs to administer, collect and enforce the fund. The proceeds of the registration fee and surcharges, after deducting the costs incurred by the DOR in auditing, collecting, distributing and enforcing payment of the registration fee and the surcharges must be remitted to the State Treasurer and credited to the Fund.	All Programs
98	44-56-435 (F)	State	Statute	The 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. The SCDOR shall publicize the report and distribute it as widely as practical on October 30th of each year to interested parties, including wholesale suppliers, dry cleaners, DHEC and other interested parties.	All Programs
99	44-56-440 (A)(2)(a)	State	Statute	The SCDOR must notify the owner or operator of the dry cleaning facility of a registration by the property owner.	All Programs

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100	44-56-440 (C)	State	Statute	The SCDOR must issue a drycleaner's certificate of registration valid October 1--September 30.	All Programs
101	44-56-495(D)	State	Statute	An employee of the 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 the SCDOR.	All Programs
102	44-96-120(B), 170(N)	State	Statute	Allocates proceeds of solid waste disposal fees.	All Programs
103	44-96-160(W)(1)	State	Statute	The SCDOR must collect a fee of eight cents per gallon from wholesalers of motor oil and similar lubricants. Administer and enforce in the same manner as sales and use tax.	All Programs
104	44-96-160(W)(2)	State	Statute	The SCDOR shall remit fees collected pursuant to this chapter to the Solid Waste Management Trust Fund.	All Programs
105	44-96-160(X)	State	Statute	Upon Petroleum Fund balance equal to or exceeding three million dollars, the SCDOR must adjust fee rate to produce fund revenue requirements.	All Programs
106	44-96-160 (X)	State	Statute	The SCDOR is required to adjust the fee for used motor oil based on the amount of revenue received and the time frame in which the amount is collected to reflect a full year's collection to produce the amount of revenue required in the fund.	All Programs
107	44-96-170(N)	State	Statute	Allocates proceeds of solid waste disposal fees.	All Programs
108	44-96-170(N)	State	Statute	The SCDOR shall administer, collect and enforce waste tire disposal fee in the same manner as sales and use tax. Fee shall be two dollars per tire sold to ultimate consumer. Remit fees to State Treasurer.	All Programs
109	44-96-170(O)	State	Statute	Upon proper application of Fee Refund wholesaler/retailer, the SCDOR must refund one dollar per tire delivered for recycling.	All Programs
110	44-96-170(N)	State	Statute	The SCDOR shall administer and collect the tire recycling fee in the same manner as sales and use tax.	All Programs
111	44-96-170(N)	State	Statute	The SCDOR shall administer, collect and enforce the tire recycling facility fee in the same manner that sales and use taxes are collected. The SCDOR shall deposit all fees with the Treasurer's Office.	All Programs
112	44-96-170(O)	State	Statute	The SCDOR must provide verification procedures for determining whether a refund is due for turning in waste tires to a waste tire processing facility.	All Programs
113	44-96-180(F)	State	Statute	The SCDOR shall administer, collect and enforce lead acid battery fee in the same manner as sales and use tax. Fee shall be two dollars per lead-acid battery sold to ultimate consumer. Remit fees to State Treasurer.	All Programs

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114	44-96-200 (E )	State	Statute	The SCDOR shall administer, collect and enforce white good disposal fee in the same manner as sales and use tax. Fee shall be two dollars per white good delivered by wholesalers to retailers, jobbers, dealers or other wholesalers for resale. Remit fees to State Treasurer.	All Programs
115	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. The Fund will dissolve within 45 days of the completion of the awarding of grants, but no later than June 30, 2017.	All Programs
116	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.	All Programs
117	48-30-20	State	Statute	Purpose of statute is to create an assessment of primary forest product processed from SC timber to provide a source for funds to finance the operations provided for in Chapter 18[28]. [sic]	All Programs
118	48-30-40	State	Statute	All proceeds of assessment shall be deposited in the Forest Renewal Fund. Collection of the assessments shall be suspended in any fiscal year in which the general assembly fails to make general fund appropriations to the Forest Renewal Fund.	All Programs
119	48-30-50(1)	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.	All Programs
120	48-30-80	State	Statute	SCDOR shall enforce collection of the primary forest product assessment.	All Programs
121	48-46-40	State	Statute	SCDOR shall deposit with the State Treasurer payments on low level radioactive waste.	All Programs
122	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. Issue assessments on or before the first day of July each year. Assess the companies and collect in the manner provided by law for the collection of taxes from the companies including the enforcement and collection provisions of Chapter 54 and paid, less the DOR actual incremental increase in the cost of administration, into the State Treasury as other taxes collected by the DOR for the state.	All Programs

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123	58-5-480	State	Statute	The SCDOR on or before the first day of July in each year must assess each natural gas utility regulated. The assessments must be deposited in a special fund with the State Treasurer's Office.	All Programs
124	58-9-2630	State	Statute	The SCDOR shall require an annual report of all communications service providers.	All Programs
125	58-25-80	State	Statute	The SCDOR is responsible for promulgating regulations for exemptions by nonprofits who are regional transportation authorities.	All Programs
126	59-20-20(3)	State	Statute	The SCDOR shall calculate the Index of Taxpaying Ability.	All Programs
127	59-20-20(3)	State	Statute	The 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. The DOR 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. The SCDOR shall adjust the Index in the year in which an appeal is resolved. The data gathered by the SCDOR to determine the Index must be preserved as public records in the offices of the SCDOR for four years. The 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. . The SCDOR must use only reported consideration on sales for which deeds have been placed on public record. The SCDOR shall make appraisals where sales data is not available . The value of a fee-in-lieu of taxes shall be computed by the SCDOR basing the computation on the net fee received and retained by the school district.	All Programs
128	59-21-1010	State	Statute	SCDOR must allocates proceeds of additional sales tax imposed by the Education Improvement Act.	All Programs
129	60-2-30	State	Statute	All state agencies must provide at least fifteen copies of every state publication that the agency causes to be printed to the State Library within fifteen days after the printing. A publication produced only in electronic format must be electronically provided to the State Library within fifteen days.	All Programs
130	Title 61, Chapter 2	State	Statute	General Provisions: SCDOR administrative duties to license, permit and certify alcohol beverage retail location.	All Programs
131	Title 61, Chapter 4	State	Statute	Beer, Ale, Porter and Wine: SCDOR's administrative duties to issue certificate of registration for producers and wholesalers of beer and wine.	All Programs
132	Title 61, Chapter 6	State	Statute	Alcohol Beverage Control Act: SCDOR's regulatory responsibility for of ABL retailers, wholesalers and manufacturers.	All Programs



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133	62-3-1002	State	Statute	Requirement for the SCDOR to issue a certificate that fiduciary has filed and paid all that is due regarding taxes imposed by Chapter 6 of Title 12.	All Programs
134	62-3-1003	State	Statute	Requirement for the SCDOR to issue closing letter for estates. This letter reflects that personal representative has complied with Chapter 16 of Title 12.	All Programs
135	Section 8. Act No. 355 of 2004: Clarendon School District Tax	State	Statute	The DOR, 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.	All Programs
136	Section 7. Act No. 588 of 1994: Cherokee School District Tax	State	Statute	Data - The DOR 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 Dist. 1 upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	All Programs
137	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 the DOR in the same manner that other sales and use taxes are collected.	All Programs
138	Section 8. Act No. 132 of 2003: Darlington School District Tax	State	Statute	The DOR 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.	All Programs
139	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 the DOR in the same manner that other sales and use taxes are collected.	All Programs
140	Section 1(H). Act No. 146 of 2001: Jasper School District Tax	State	Statute	The DOR 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.	All Programs
141	Section 9. Act No. 426 of 2006: Lee School District Tax	State	Statute	The DOR, 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.	All Programs

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142	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 the DOR in the same manner that other sales and use taxes are collected.	All Programs
143	Section 8. Act No. 378 of 2004: Lexington School District Tax	State	Statute	The DOR 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.	All Programs
144	59.5 Act 387 of 2000 11-5-170 et seq	State	Statute	Classify revenue by tax type and other categories required for State level recording and analysis, pursuant to the Comptroller General's mandate at '59.5 Act 387 of 2000, and the Treasurer's mandate at '11-5-170 et seq.	All Programs
145	Regulation -117.200.2	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.	All Programs
146	Regulation - 117-850.1	State	Regulation	The DOR 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 the DOR.	All Programs
147	Regulation - 117-850.2	State	Regulation	The DOR must publish standards for the specifications for using non paper methods.	All Programs
148	Regulation - 117-875	State	Regulation	The DOR must determine voluntary contributions to check offs at least annually.	All Programs
149	Regulation - 117-1200.3	State	Regulation	The DOR must prescribe forms for the reporting of the number of cases of alcoholic liquors sold during the preceding month.	All Programs
150	Regulation - 117-1250.1	State	Regulation	The DOR must prescribe forms for the reporting by wholesale beer and wine dealers of purchases or exchange of their products with other wholesale dealers.	All Programs
151	Regulation - 117-1720.2	State	Regulation	The DOR 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.	All Programs
152	Regulation - 117-1720.3	State	Regulation	The DOR 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 1st.	All Programs
153	Regulation - 117-1740.1	State	Regulation	The DOR directs what information must be contained in a building permit.	All Programs
154	Regulation - 117-1740.3	State	Regulation	The DOR directs what information must be kept by counties in order to value property for property tax purposes.	All Programs
155	Regulation - 117-1740.4	State	Regulation	The DOR must provide forms to all counties for the purpose of providing information for ratio studies. The DOR must also approve the forms for submission of information in an electronic form.	All Programs

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156	Regulation - 117-1840.2 Section C	State	Regulation	The DOR is responsible for implementing the use value procedures for timberland and cropland.	All Programs
157	1.51	State	Proviso	(SDE: Input Index Value) For the current fiscal year and for the purposes of calculating the index of taxpaying ability the Department of Revenue shall impute an index value for owner-occupied residential property qualifying for the special four percent assessment ratio by adding the second preceding taxable year total school district reimbursements for Tier 1, 2, and Tier 3(A) and not to include the supplement distribution. The Department of Revenue shall not include sales ratio data in its calculation of the index of taxpaying ability. The methodology for the calculations for the remaining classes of property shall remain as required pursuant to the EFA and other applicable provisions of law.	All Programs
158	1A.7	State	Proviso	(SDE-EIA: Disbursements/Other Entities) SCDOR is directed to provide the full appropriation of the funding appropriated in Part IA, Section 1, XII.C.2 Teacher Supplies to the Department of Education at the start of the fiscal year from available revenue. The Department of Revenue is also directed to provide the first quarter appropriation of the funding appropriated in Part IA, Section 1, XII.H. Charter School District to the Department of Education at the start of the fiscal year from available revenue.	All Programs
159	47.2	State	Proviso	(DNR: Casual Sales Tax Collections) The Department of Natural Resources shall continue to collect the casual sales tax as contained in the contractual agreement between the Department of Revenue and the Department of Natural Resources and the State Treasurer is authorized to reimburse the department on a quarterly basis for the actual cost of collecting the casual sales tax and such reimbursement shall be paid from revenues generated by the casual sales tax.	All Programs
160	93.7	State	Proviso	(DOA: Guardian Ad Litem Program) For the current fiscal year, the Department of Revenue is directed to reduce the rate of interest paid on eligible refunds by two percentage points.	All Programs

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161	93.25	State	Proviso	DOA: Cyber Security) All state agencies must adopt and implement cyber security policies, guidelines and standards developed by the Department of Administration. In addition, while agencies retain the primary responsibility and accountability for ensuring responses to breach incidents comply with federal and state laws, the Department shall be informed of all agency cyber security breaches, and is authorized to oversee incident responses in a manner determined by the Department to be the most prudent. Upon request of the Department of Administration for information or data, all agencies must fully cooperate with and furnish the Department with all documents, reports, assessments, and any other data and documentary information needed by the Department to perform its mission and to exercise its functions, powers and duties.	All Programs
162	109.1	State	Proviso	(DOR: Subpoenaed Employee Expense Reimbursement) If any employee of the Department of Revenue is subpoenaed to testify during litigation not involving the Department of Revenue, the party subpoenaing the employee(s) to testify shall reimburse the State for expenses incurred by the employee(s) requested to testify. Expenses shall include but are not limited to the cost of materials and the average daily salary of the employee or employees.	All Programs
163	109.2	State	Proviso	(DOR: Court Order Funds Carry Forward) Funds awarded to the Department of Revenue 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 Department of Revenue.	All Programs
164	109.3	State	Proviso	(DOR: Rural Infrastructure Fund Transfer) Notwithstanding Section 12-10-85, the Department of Revenue is authorized to deposit revenues from the Rural Infrastructure Fund in excess of \$12 million dollars to the Rural Infrastructure Fund under the Rural Infrastructure Authority. Any revenues in excess of \$17 million shall be deposited in the Rural Infrastructure Fund under the Department of Commerce, Coordinating Council.	All Programs

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165	109.4	State	Proviso	(DOR: SCBOS Funds) The Department of Revenue 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 Department of Revenue and the South Carolina Business One Stop program.	All Programs
166	109.5	State	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.	All Programs

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167	109.6	State	Proviso	<p>(DOR: Candidate Tax Return Programs) (A) From the funds appropriated in this act, the Department 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. The department may only respond to an inquiry if the inquiry is made by a candidate or appointee concerning that candidate's or appointee's own income tax returns.</p> <p>(B) Unless a candidate or appointee requests otherwise, the department must post the results of all inquiries from candidates or appointees in a prominent place on its internet website. The information must be organized in the following manner: (1) the candidates name as it will appear on the ballot or the appointee's name as it appears on his income tax returns; (2) identify the years that the candidate or appointee was required to file income tax returns and identify the years, if any, that the candidate or appointee was not required to file income tax returns; (3) state whether the candidate or appointee filed income tax returns in each year that the candidate or appointee was required to file income tax returns; (4) state whether the candidate or appointee paid income taxes due each year that the candidate or appointee was required to file income tax returns; and (5) state whether the candidate or appointee had a judgment, lien, or other penalty levied against him for failure to pay income taxes when due, the year of the levy, and whether that judgment, lien, or other penalty has been satisfied. The department may not post a candidate's complete income tax return when fulfilling its obligations under this proviso.</p> <p>(C) (1) Participation in this program by a candidate or appointee is voluntary. (2) A candidate's or appointee's inquiry constitutes a waiver of confidentiality with the department concerning the information posted.</p>	All Programs
168	109.7	State	Proviso	<p>(DOR: Admissions Tax Exemption) Any amount that an accredited college or university requires a season ticket holder to pay to a nonprofit athletic booster organization that is exempt from federal income taxation in order to receive the right to purchase athletic event tickets is exempt from admissions tax.</p>	All Programs

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Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Associated Program(s)
169	109.8	State	Proviso	(DOR: Fraudulent Tax Return Program) The Department of Revenue 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. The department shall pay for the program from the savings realized by implementation.	All Programs
170	109.9	State	Proviso	(DOR: Treasury Offset Program) The Department of Revenue is authorized to retain up to \$140,000 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.	All Programs
171	109.1	State	Proviso	(DOR: May Events) Of the accommodation tax returned to Horry County or the municipalities therein, up to one third of the total allocation may be set aside and used for direct policing activities during events held in May within Horry County. By October thirty first, the local government must inform the Department of Revenue the percentage of accommodation tax to withhold, not to exceed one third of the estimated yearly return, that will be dedicated to direct policing activities. These funds shall be sent by the Department of Revenue to the local governing entity upon request of the local entity. A report on the expenditure of these funds, which must include the amount and purpose for which the funds were expended shall be submitted by the county or municipalities to the Governor, the Chairman of Senate Finance Committee and the Chairman of House Ways and Means Committee no later than ninety days after the end of any event in which these funds are expended.	All Programs
172	109.14	State	Proviso	(DOR: Redevelopment Fees) Redevelopment fees remitted to the applicable redevelopment authority pursuant to Section 12-10-88(C) shall be extended to the end of the fiscal year.	All Programs

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Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Associated Program(s)
173	109.15	State	Proviso	(DOR: Educational Credit for Exceptional Needs Children) Effective July 1, 2016, this fund is governed by a five member board appointed by the State Legislature and Governor. The board and the SCDOR Director will appoint an executive director. The board and executive director will be responsible for administering the fund and awarding scholarships. The SCDOR will support the board and will administer donor tax credits. This fund replaces Scholarship Funding Organizations.	All Programs
174	117.34	State	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.	All Programs
175	117.74	State	Proviso	117.74.(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.	All Programs
176	117.83	State	Proviso	117.83.(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.	All Programs
177	117.84	State	Proviso	117.84.(GP: Websites) All agencies, departments, and institutions of state government shall be responsible for providing on its Internet website a link to the Internet website of any agency, other than the individual agency, department, or institution, that posts on its Internet website that agency, department, or institution's monthly state procurement card statements or monthly reports containing all or substantially all the same information contained in the monthly state procurement card statements.	All Programs



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Item #	Law Number	Jurisdiction	Type of Law	Statuary Requirement and/or Authority Granted	Associated Program(s)
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178	117.86	State	Proviso	117.86. (GP: Joint Children’s Committee) For the current fiscal year, the Department of Revenue is directed to reduce the rate of interest paid on eligible refunds by one percentage point. Of the revenue resulting from this reduction, \$300,000 shall be transferred to the Senate for the Joint Citizens and Legislative Committee on Children to provide the report, research, and other operating expenses as directed in Section 63-1-50 of the 1976 Code. Funds transferred to the University of South Carolina for the Joint Citizens and Legislative Committee on Children shall be maintained in a separate and distinct account. A detailed report of all expenditures shall be made to the Executive Budget Office within thirty days of the close each fiscal quarter, and the Executive Budget Office shall distribute this information to the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee. The remaining revenue resulting from this reduction shall be transferred to the Department of Juvenile Justice to be used for mentoring or alternatives to incarceration programs. Unexpended funds authorized by this provision may be retained and carried forward by the Senate or the Department of Juvenile Justice, respectively, and used for the same purposes. The rate of reduction authorized in this provision shall be in addition to the reduction authorized in Proviso 93.7.	All Programs
179	117.114	State	Proviso	(GP: Information Technology and Information Security Plans) (A) By October 1, 2015 2016, all state agencies must submit an information technology plan and an information security plan for Fiscal Year 2015-16 2016-17 to the Department of Administration.	All Programs
180	117.142	State	Proviso	(GP: Retail Facilities Revitalization Act Repeal Suspension) The repeal of Chapter 34 of Title 6 of the 1976 Code as specified in Act 285 of 2006 as to sites for which written notification of election of mode of credit has been provided to the Department of Revenue prior to July 1, 2016 and for which a building permit has been issued prior to July 1, 2016, is suspended for Fiscal Year 2016-17.	All Programs

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181	118. 10	State	Proviso	118.10. (SR: Tax Deduction for Consumer Protection Services) (C) By March fifteenth of each year, the department shall issue a report to the Governor and the General Assembly detailing the number of taxpayers claiming the deduction allowed by this item in the most recent tax year for which there is an accurate figure, and the total monetary value of the deductions claimed pursuant to this item in that same year. (D) The department shall prescribe the necessary forms to claim the deduction allowed by this section. The department may require the taxpayer to provide proof of the actual costs and the taxpayer's eligibility.	All Programs
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Divisions or Major Programs	Description	Service/Product Provided to Customers	Customer Segments	<i>Specify only for the following Segments: (1) Industry: Name; (2) Professional Organization: Name; (3) Public: Demographics.</i>
All Divisions and Program Areas	Individual Taxpayers	The individual taxpayers of this state rely on the Department of Revenue to administer taxes and licensing fees. Specifically, the most important related to individual taxpayers include individual income, estate, fiduciary, property and use taxes.	General Public	South Carolina Taxpayer Demographics: <b>Population: Census Estimates July 1, 2015</b> 4,896,146 <b>Ethnicity: Census Estimates July 1, 2014</b> American Indian 0.5% Asian 1.5% Black/African American 27.8% Hispanic/Latino 5.4% Native Hawaiian 0.1% Two or More Races 1.7% White 63.9% <b>Age: Census Estimates July 1, 2014</b> Under 5 years old 6% Under 18 years old 22% Age 19 – 64 57% 65 years and older 15% <b>Gender: Census Estimates July 1, 2014</b> Female 51.4% Male 48.6%
All Divisions and Program Areas	Business Taxpayers	Business taxpayers rely on the Department of Revenue to administer business related taxes and licensing fees. Specifically, the most important include alcohol beverage licensing (ABL), accommodations, bingo, corporate, motor fuel, partnership, property, registration, sales and use, withholding and other miscellaneous taxes and fees.	General Public	South Carolina Businesses
All Divisions and Program Areas	Tax Professionals	The tax professionals of this state rely on the Department of Revenue to provide educational tax publications. Nexus filing requirements, access to SC Business One Stop, methods of collection and compliance and the Department's ruling on various laws and policies.	Industry	Tax Professionals
All Divisions and Program Areas	Local Governments	Local Governments of this state rely on the Department of Revenue to administer and share data necessary to impose various local taxes including but not limited to Personal Property Taxes, Local Option Sales Taxes, Accommodations Tax and Admissions Tax	Local Govts.	

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Partner Template

Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Objective(s)
Alcohol and Tobacco Tax and Trade Bureau (TTB)	Federal Government	SCDOR partners with TTB to share and collaborate on important SC and federal alcohol tax compliance policies.	All Goal 1, 2 and 3 Objectives
Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)	Federal Government	SCDOR partners with ATF to share and collaborate on important SC and federal tobacco tax compliance policies.	All Goal 1, 2 and 3 Objectives
Clemson University	Higher Education Institute	SCDOR's Taxpayer Education Division partners with Clemson University to design and implement curriculum for an annual taxpayer workshops/seminars.	All Goal 1, 2 and 3 Objectives
CSIdentity	Private Business Organization	SCDOR and CSID have partnered to provide taxpayer identity theft protection services.	All Goal 1, 2 and 3 Objectives
FAST Enterprises	Private Business Organization	SCDOR and Fast Enterprises have partnered to design and implement a new commercial off the shelf tax processing system.	All Goal 1, 2 and 3 Objectives
Federal Tax Administration (FTA)	Non-Governmental Organization	SCDOR partners with FTA to share important SC tax policies.	All Goal 1, 2 and 3 Objectives
Immedion	Private Business Organization	SCDOR and Immedion have partnered to establish a disaster recovery location for SCDOR operations in the event of a disaster.	All Goal 1, 2 and 3 Objectives
Internal Revenue Service	Federal Government	SCDOR's Taxpayer Education Division partners with LLR to design and implement curriculum for taxpayer workshops and seminars.	All Goal 1, 2 and 3 Objectives
Other US State Departments of Revenue	State Government	SCDOR partners with other Departments of Revenue around the country to collaborate on tax policies as well as joint audit efforts.	All Goal 1, 2 and 3 Objectives
Peen Credit	Private Business Organization	SCDOR and Peen Credit have partnered to increase debt collections.	All Goal 1, 2 and 3 Objectives
SAS	Private Business Organization	SCDOR and SAS have partnered to enhance fraud detection operations.	All Goal 1, 2 and 3 Objectives
SourceCorp HOV	Private Business Organization	SCDOR and SourceCorp HOV have partnered in tax forms processing.	All Goal 1, 2 and 3 Objectives
South Carolina Attorney General (AG)	State Government	SCDOR's Criminal Investigation Division works jointly with the Attorney General's Office to prosecute criminal violations of the State's tax laws.	All Goal 1, 2 and 3 Objectives
South Carolina Commission on Higher Education (CHE)	State Government	SCDOR partners with CHE to administer the SC Tuition Tax Credit.	All Goal 1, 2 and 3 Objectives
South Carolina Comptroller General (CG)	State Government	SCDOR conducts daily financial transactions exchanges data with the CG to administer, collect and enforce South Carolina taxes and fees.	All Goal 1, 2 and 3 Objectives

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Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Objective(s)
South Carolina Consumer Affairs	State Government	SCDOR is accountable for serving as a partnering agency with Consumer Affairs to service South Carolina businesses (South Carolina Business One Stop, SCBOS).  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.	All Goal 1, 2 and 3 Objectives
South Carolina Coordinating Council for Economic Development	State Government	2. SCDOR's Speaker Bureau partners with the Coordinating Council to design and implement training curriculum for Enterprise Program Job Development Training Seminars.	All Goal 1, 2 and 3 Objectives

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Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Objective(s)
South Carolina Counties and Municipalities	Local Government	<ol style="list-style-type: none"> <li>1. SCDOR partners with 46 counties and 270 municipalities in South Carolina to allow for open two-way communication to ensure the accuracy of all reports and distributions related to admissions tax, accommodations tax, gross and net taxable sales information, local option sales tax, capital projects tax, education capital improvement tax, school district tax, transportation tax, and tourism development tax.</li> <li>2. SCDOR is responsible for reimbursing counties for homestead exemptions.</li> <li>3. SCDOR is responsible for certification of appraisals on manufacturing and utility property to counties for assessment.</li> <li>4. SCDOR is responsible for providing counties with the Vehicle Guide required to value personal vehicles.</li> <li>5. SCDOR is mandated to provide continuing education to county auditors, treasurers, tax collectors and assessors.</li> <li>6. SCDOR conducts sales ration study in all counties and reviews and approves the County Tax Equalization Program.</li> </ol>	All Goal 1, 2 and 3 Objectives
South Carolina Department of Administration (DOA)	State Government	<ol style="list-style-type: none"> <li>1. SCDOR has a Master Security Agreement with the Division of Information Security.</li> <li>2. SCDOR partners with the South Carolina Enterprise Information System (SCEIS) to assist with electronic filing of Use Tax Returns.</li> <li>3. SCDOR partners with the Executive Budget Office by providing quarterly budget monitoring of revenue and expenditures.</li> </ol>	All Goal 1, 2 and 3 Objectives
South Carolina Department of Agriculture	State Government	<p>SCDOR partners with the Department of Agriculture in order to administer the South Carolina Milk Tax Credit.</p>	All Goal 1, 2 and 3 Objectives

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Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Objective(s)
South Carolina Department of Archives and History, State Historic Preservation Division	State Government	SCDOR partners with the Historic Preservation office to administer the certified historic structure tax credits.	All Goal 1, 2 and 3 Objectives
South Carolina Department of Commerce (DOC)	State Government	SCDOR is accountable for serving as a partnering agency with the Department of Commerce to service South Carolina businesses and to administer various economic development tax credits and incentives.	All Goal 1, 2 and 3 Objectives
South Carolina Department of Employment and Workforce (DEW)	State Government	<p>1. SCDOR is accountable for serving as a partnering agency with DEW to service South Carolina businesses (South Carolina Business One Stop, SCBOS).</p> <p>2. SCDOR and DEW share wage data for use in establishing tax filing requirements and levy sources for collection activities.</p> <p>3. SCDOR's Taxpayer Education Division partners with DEW to design and implement curriculum for taxpayer workshops and seminars.</p>	All Goal 1, 2 and 3 Objectives
South Carolina Department of Energy	State Government	<p>SCDOR partners with the Department of Energy to administer alternative energy tax credits .</p> <p>1. SCDOR is accountable for serving as a partnering agency with DHEC to service South Carolina businesses (South Carolina Business One Stop, SCBOS)</p>	All Goal 1, 2 and 3 Objectives
South Carolina Department of Health and Environmental Control (DHEC)	State Government	<p>2. SCDOR partners with DHEC to administer the South Carolina Dry Cleaner Surcharge.</p> <p>3. SCDOR partners with the DHEC and DHHS to administer the Indigent Healthcare Hospital Tax.</p>	All Goal 1, 2 and 3 Objectives
South Carolina Department of Motor Vehicles (DMV)	State Government	SCDOR depends on data provided by the DMV to administer various taxes and compliance programs. Specifically, taxpayer residency and age data allows SCDOR to administer South Carolina Motor Carrier Property Taxes, Vehicle Property Tax Exemptions, and other age-related tax discounts.	All Goal 1, 2 and 3 Objectives

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Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Objective(s)
South Carolina Education Lottery Commission	State Government	SCDOR provides compliance certifications to the Education Lottery Commission for all taxpayers who have applied for a lottery license.	All Goal 1, 2 and 3 Objectives
South Carolina Forestry Commission	State Government	SCDOR partners with the Forestry Commission to administer the Forest Renewal Tax .	All Goal 1, 2 and 3 Objectives
South Carolina Health and Human Services (DHHS)	State Government	SCDOR partners with the DHEC and DHHS to administer the Indigent Healthcare Hospital Tax.	All Goal 1, 2 and 3 Objectives
South Carolina Labor, License and Regulation (LLR)	State Government	1. SCDOR's Taxpayer Education Division partners with LLR to design and implement curriculum for taxpayer workshops and seminars. 2. SCDOR partners with LLR to provide data for compliance programs.	All Goal 1, 2 and 3 Objectives
South Carolina Law Enforcement Division (SLED)	State Government	SCDOR partners with SLED to regulate the alcohol beverage industry in South Carolina. Specifically, SLED is responsible for the enforcement of the law while SCDOR is responsible for the licensing and litigation of alcohol beverage laws and other regulatory tax laws.	All Goal 1, 2 and 3 Objectives
South Carolina Office of Regulatory Staff (ORS)	State Government	SCDOR partners with ORS by billing and collecting the Public Services Commission Utility Assessment on behalf of the ORS who is charged with representing the public interest of South Carolina in utility regulation.	All Goal 1, 2 and 3 Objectives
South Carolina Parks, Recreation and Tourism (PRT)	State Government	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.	All Goal 1, 2 and 3 Objectives



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Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Objective(s)
South Carolina Public Service Commission (PSC)	State Government	SCDOR partners with PSC by billing and collecting the Public Services Commission Utility Assessment on behalf of the Public Service Commission.	All Goal 1, 2 and 3 Objectives
South Carolina Revenue and Fiscal Affairs Office (RFA)	State Government	<p>The SCDOR director represents the Department in an ex-officio capacity at meetings of the 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.</p>	All Goal 1, 2 and 3 Objectives
South Carolina School Districts	Local Government	<p>SCDOR is responsible for the computation for the Index of Taxpaying Ability used in the EFA Funding Formula.</p> <ol style="list-style-type: none"> <li>1. SCDOR is accountable for serving as a partnering agency with SOS to service South Carolina businesses (South Carolina Business One Stop, SCBOS)</li> </ol>	All Goal 1, 2 and 3 Objectives
South Carolina Secretary of State (SOS)	State Government	<ol style="list-style-type: none"> <li>2. SCDOR conducts automatic transmission of filings for corporate dissolutions.</li> <li>3. SCDOR and SOS partner to administer various business related tax credits.</li> <li>4. SCDOR's Taxpayer Education Division partners with SOS to design and implement curriculum for taxpayer workshops and seminars.</li> </ol>	All Goal 1, 2 and 3 Objectives
South Carolina Technical Colleges	Higher Education Institute	SCDOR partners with the technical colleges to administer the Enterprise Zone Retraining Credit Program.	All Goal 1, 2 and 3 Objectives
South Carolina Treasurer	State Government	SCDOR is responsible for conducting financial transactions with the South Carolina Treasurers Office. SCDOR also furnishes required data for the calculation and distribution of allocations by the Treasurers Office.	All Goal 1, 2 and 3 Objectives

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Partner Template

Name of Partner Entity	Type of Partner Entity	Description of Partnership	Associated Objective(s)
University of South Carolina	Higher Education Institute	The University of South Carolina, College of Arts and Sciences Institute for Public Service and Policy Research conducts an annual survey of taxpayers, The South Carolina State Survey.	All Goal 1, 2 and 3 Objectives
Us Trade	Federal Government	SCDOR partners with the US Trade Representatives to advise on South Carolina tax incentives.	All Goal 1, 2 and 3 Objectives

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Report Template

Item	Report Name	Name of Entity Requesting the Report	Type of Entity	Reporting Frequency	Submission Date (MM/DD/YYYY)	Summary of Information Requested in the Report	Method to Access the Report
1	Accountability Report	South Carolina Department of Administration and SC House Legislative Oversight Committee	State	Annually	September 15, 2016	Provides the Governor and the General Assembly a review of our agency's performance. It discusses prior year expenditures and associates expenditures with prospective goals, strategies and objective to move the agency forward in the future.	Electronic Access: www.dor.sc.gov www.scstatehouse.gov www.admin.sc.gov
2	Agency Debt Collection Report	SC Senate Finance Chairman SC House Ways and Means Chairman SC Inspector General	State	Annually	February 28, 2017	The Agency is required to report the amount of its outstanding debt and all methods it has used to collect that debt.	Paper Copy
3	Angel Investor Tax Credit Report	SC House Ways and Means Committee SC Senate Finance Committee Governor	State	Annually	March 31, 2017	This report must detail the number of Angel Investor Tax Credit applications approved and the tax credits approved.	www.dor.sc.gov
4	Bank Account Transparency and Accountability	State Fiscal Accountability Authority	State	Annually	October 1, 2016	This report must 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).	www.cg.sc.gov
5	Cabinet Agency Hidden Earmark Report	South Carolina Executive Budget Office	State	Annually	November 1, 2016	Cabinet Agencies must report annually funds appropriated to SCDOR through a hidden earmark in the previous fiscal year.	Paper Copy
6	Consumer Protection Services Report	Governor General Assembly	State	Annually	March 15, 2017	This report must detail the number of taxpayers claiming the consumer protection deduction and the total monetary value of the deductions claimed in the most recent tax year.	Paper Copy
7	Corporate Infrastructure Tax Credit Report	SC Senate Finance Chairman SC House Ways and Means Chairman SC Department of Commerce Secretary	State	Annually	March 1, 2017	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.	Paper Copy
8	Educational Credit for Exceptional Needs Children Report	SC House Ways and Means Committee SC Senate Finance Committee Governor	State	Annually	June 30, 2017	This report must detail the number and total amount of grants issued to eligible schools, the identity of the school and the amount of the grant, an explanation of any fees or revenues obtained from eligible schools, a copy of the audit of the fund's financial statements, and the criteria and eligibility requirements for scholarship awards.	Paper Copy
9	Fines and Fees Report	SC House Ways and Means Committee Chairman SC Senate Finance Committee Chairman	State	Annually	September 1, 2016	This report must detail all aggregate amounts of fines and fees that were charged and collected by SCDOR in the prior fiscal year.	www.dor.sc.gov

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Report Template

Item	Report Name	Name of Entity Requesting the Report	Type of Entity	Reporting Frequency	Submission Date (MM/DD/YYYY)	Summary of Information Requested in the Report	Method to Access the Report
10	House Legislative Oversight Annual Request for Information	SC House Legislative Oversight Committee	State	Annually	December 1, 2017	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.	www.scstatehouse.gov
11	Three Year Information Technology Strategic Plan	Department of Administration's Division of Technology Operations (DTO)	State	Annually	October 1, 2016	Cabinet Agencies must develop a three-year strategic plan for information technology.	Paper Copy
12	Travel Report	SC Comptroller General	State	Annually	September 1, 2016	SCDOR is required to provide agency travel expenditures to the CG.	www.cg.sc.gov
13	Year-End Financial Statements for State CAFR	State Fiscal Accountability Authority	State	Annually	October 1, 2016	SCDOR is required to submit annual audited financial statements for inclusion in the State's Comprehensive Annual Financial Report (CAFR)	www.cg.sc.gov

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Oversight Review Template

Item	Name of Entity Conducted Oversight Review	Type of Entity	Oversight Review Timeline (MM/DD/YYYY to MM/DD/YYYY)	Method to Access the Oversight Review Report
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Not applicable

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