

Legislative Oversight Committee

South Carolina House of Representatives

Post Office Box 11867

Columbia, South Carolina 29211

Telephone: (803) 212-6810 • Fax: (803) 212-6811



South Carolina Department of Revenue

Program Evaluation Report

May 31, 2018

PROGRAM EVALUATION REPORT

MAY 31, 2018

The contents of this report are considered sworn testimony from the Agency Director.

South Carolina Department of Revenue

Date of Submission: *May 31, 2018*

Agency Director

Name: W. Hartley Powell
Start Date: January 3, 2017
Number of Years as Agency Head: 1 year and 5 months
Number of Years at Agency: 1 year and 5 months
Email: Hartley.Powell@dor.sc.gov

Primary Agency Staff Contact for Oversight Study

Name: Laura Watts
Phone: 803-898-5038
Email: Laura.Watts@dor.sc.gov

Main Agency Contact Information

Phone: 1-844-898-8542
Email: director@dor.sc.gov
Mailing Address: 300A Outlet Pointe Boulevard, Columbia, SC 29210

Agency Online Resources

Website address: South Carolina Department of Revenue's (SCDOR) public website: dor.sc.gov

SCDOR's webpage listing the most commonly used contact numbers: dor.sc.gov/contact

SCDOR's webpage listing contact information for the Taxpayer Advocate:

dor.sc.gov/contact/taxpayer-advocate

SCDOR's webpage listing contact information for each of the Agency's locations:

dor.sc.gov/contact/in-person

SCDOR's social media links:

facebook.com/DOR.SC.GOV

twitter.com/SCDOR

youtube.com/channel/UCTBYoFDeMHjTGv9miVqlx8g/videos

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I. Agency Snapshot

A. Successes and Issues

1. What are 3-4 agency successes?

a. Increased Taxpayer Compliance / Record Revenue Collections

SCDOR collections account for 95% of the State's General Fund. Over the past several years, SCDOR collections have steadily increased, with record collections of more than \$7.7 Billion in FY17.

Many economic and environmental factors contribute to the overall tax revenue dollars collected, and the SCDOR actively monitors relevant anomalies, trends, or issues to determine necessary action steps to mitigate any potential negative impact. The SCDOR works to maximize voluntary compliance, continually evaluating the need for and implementing process improvements to make it easier for taxpayers to understand and meet their state tax obligations. Committed to the fair administration of tax laws, the SCDOR also works to reduce noncompliance. By taking action against those who do not comply, the SCDOR seeks to prevent unfairly increasing the tax burden on those who do.

As part of our ongoing efforts to reduce noncompliance, we conducted an internal analysis of our collections structure and processes in November 2016. Our goal was to identify potential deficiencies as well as strategies to increase noncompliant collections. Results pointed to the need for improvement in three areas – organizational structure, performance measures, and streamlined processes – and in January 2017, we began phased implementation of improvement plans in each of these areas. We organized all collections personnel together in one section and implemented defined performance plans with specific deliverables and metrics consistent among all staff. A universal dashboard was developed to help employees see the relevance and impact of their efforts; therefore promoting transparency, accountability, and achievement. We also streamlined internal processes and implemented new procedures specifying action steps and deliverables.

As with any significant workplace changes, implementation has not been without challenges. It has required a culture change and paradigm shift for a small number of employees hesitant to embrace new processes and accountability measures. The results, however, have been overwhelmingly positive as evidenced by the outcomes outlined below:

- Average monthly field collection revenues have increased by 58%, with double the number of cases being closed each month
- Average monthly telecollections revenues have more than doubled, with an average of 37.5% more cases closed each month
- Payment plan enrollment has increased by 89% due to online availability and increased promotion
- Average monthly levy revenues have increased by 65% due to a new automated levy issuance process

b. Modernized Tax Processing

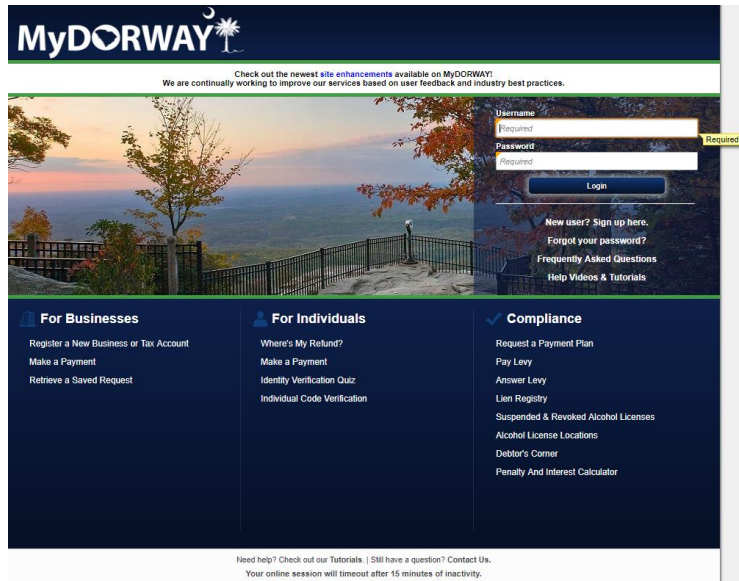
In August 2018, the SCDOR will complete the four-year implementation of a new state-of-the-art integrated tax processing system, DORWAY. This new system replaced numerous outdated tax systems and applications that previously administered South Carolina's taxes. Before DORWAY, attempting to see the full view of all taxes was a cumbersome and often disjointed effort, with data stored in many separate systems. It created unnecessary frustration for the SCDOR, our stakeholders, and particularly South Carolina taxpayers. After years of unsuccessful attempts to create a comparable product in-house, SCDOR leadership found a product that was successfully in use in 20 other states.

DORWAY is designed with the taxpayer at its center, rather than siloed by tax types or functions as our previous systems had been. The results have already been impressive, with streamlined processing, reduced turnaround times, and increased efficiencies. By August 2018, 72 taxes and fees will be administered from DORWAY - transforming the way the SCDOR fulfills its mission. DORWAY has allowed the SCDOR to bring our administration and enforcement efforts into the twenty-first century, while upholding our commitment to taxpayer service and security as our highest priorities.

The public facing side of DORWAY, known as MyDORWAY, makes managing South Carolina tax accounts easier than ever for taxpayers. On MyDORWAY, taxpayers and businesses see the full picture of their South Carolina tax accounts, with the freedom to schedule payments, view online copies of all correspondence, review account history, and securely manage their tax accounts anytime, anywhere. Tax professionals can even manage multiple client accounts using one login. MyDORWAY is free and accepts online checks and credit card payments, making online compliance the easiest and most convenient option for taxpayers.

The modernization of our tax processing system represents a shift in the way the SCDOR manages technology. In the current digital age, our technologies have to remain current to keep up with ever changing security threats while meeting taxpayer needs and expectations. DORWAY and MyDORWAY will continue improving and evolving, staying fresh, current, and useful.

MyDORWAY is available at MyDORWAY.dor.sc.gov. The homepage will be updated in late August 2018 when additional taxes and functionality are added to MyDORWAY.



c. Improved Security on All Fronts

The SCDOR has improved security on all fronts, achieving notable success in both the physical security of our office locations and the cybersecurity of our digital landscape.

Physical security:

- Metal detectors are installed in the lobbies of all SCDOR offices for screening all visitors before they interact with SCDOR staff.
- The agency has a full-time law enforcement staff with officers located at all SCDOR offices during business hours.
- An emergency notification system located at the SCDOR main office is installed to broadcast audible instructions and display colored lights during emergency events.
- Emergency response drills are conducted with SCDOR staff on a routine basis.
- All office locations have badge swipe door entry at employee-only entrances and video camera monitoring. Badge and camera systems are being upgraded at all locations in 2018.

Cybersecurity:

- State-of-the art cybersecurity technologies combined with an agency-wide security culture have transformed the SCDOR into an organization with uniquely strong information security, going beyond state and federal standards to adopt military-grade cybersecurity controls in some areas.
- Successful security implementation considers three factors: people, processes, and technology. The SCDOR has focused not just on using the right tools, but on implementing those tools the right way, and requiring year-round security training for all employees.
- Our technology components address mandatory requirements based on SCDOR, federal, state, and regulatory specifications. To better manage and reduce cybersecurity risk, the SCDOR also addresses components of the voluntary Defense Information Systems Agency (DISA) Security Technical Implementation Guides (STIG) framework.
- The SCDOR has established a strong partnership with the South Carolina Department of Administration’s Division of Information Security (SCDIS) to

coordinate security operations, in concert with the state's overall information technology strategic plan.

- We measure the success of our use of emerging security technologies to protect taxpayer data using the following methods:
 - External Audit reviews and scores: Security is reviewed as part of the SCDOR mandatory compliance requirements for Payment Card Industry (PCI) Data Security Standard (DSS), IRS Publication 1075 ("Tax Information Security Guidelines for Federal, State and Local Agencies -- Safeguards for Protecting Federal Tax Returns and Return Information"), IRS Safeguard Computer Security Evaluation Matrix (SCSEM) and SCDIS specifications. We measure our security level by the results and ratings produced by these external audits. These measurements are produced and reported on annually, with the IRS audit being administered formally every three years.
 - Agency internal security goals and scores: The SCDOR has established an internal goal to achieve DISA STIG compliance to better manage and reduce cybersecurity risk. This is measured and reported daily using a Nessus scan configured to DISA STIG levels. The SCDOR reports weekly on internal goals for our environment. We analyze and measure our results based on the vulnerabilities and hardening scores.
 - External evaluations: Through SCDIS, the SCDOR engaged security consulting companies to review the SCDOR security architecture and the SCDOR operational defense/readiness to evaluate and measure our success.

2. What are 3-4 agency challenges? These may include things agency representatives already have a plan to improve.

a. **Fighting Tax Refund Fraud**

Tax refund fraud has reached pandemic levels across the nation, costing our nation billions of dollars in the last decade alone. It is our responsibility to use all available tools and resources to identify, isolate, and stop tax fraud. It is an ever-changing battlefield, as fraudsters continually evolve their tactics to find new vulnerabilities. When we stop and prevent fraud, not only are we protecting taxpayer data, we are also keeping state tax dollars where they belong instead of in the hands of criminals. To be successful we have to stay on the pulse of the latest tools, technologies, and information available to fight fraud.

Even though we have more measures in place today to stop tax refund fraud than ever before, we know that getting ahead of fraudsters is an ongoing and never-ending challenge. Today, our approach to fighting fraud includes enhanced use of technology that utilizes predictive analytics to detect fraud. We partner with financial institutions, the IRS, industry leaders, other states, and government agencies to share information, identify inconsistencies, and stop fraud.

Our enhanced fraud measures for the 2018 season included identity verification quizzes and individual code verifications, requiring taxpayers to verify information when our systems flag an inconsistency on their return. The data we share with other entities allows us to more easily catch such inconsistencies and halt the processing of those questionable returns. In 2017, the SCDOR worked with the South Carolina Legislature to sync the due date that employers are required to submit their W-2 records to the

SCDOR and to their employees, allowing our fraud detection tools to match tax returns with W-2 information much earlier in the tax season.

Ultimately, the best way to fight tax refund fraud is to prevent it. Key stakeholders in this effort are South Carolina taxpayers. Taxpayers help fight tax fraud by becoming more vigilant in protecting their private and personal information, not oversharing on social media, using strong passwords, and keeping their devices clean and secure. Taxpayers should closely examine their tax documents (W-2s, 1099s, etc.) and their tax returns to ensure all information is correct and up to date. We use our website and social media channels to help build awareness and educate taxpayers on how to protect their information (dor.sc.gov/SecurityCenter).

The SCDOR is committed to protecting taxpayers and taxpayer dollars. We measure the success of our fight against fraud by the number of fraudulently filed returns that we identify and stop. We have, and will continue to prosecute offenders. Collaboration and support from state leadership and other entities are vital to our ongoing efforts to stop tax fraud.

b. Mitigating Security Risks

While we consider our physical and cybersecurity efforts to be successes for the agency, the job of maintaining security is never finished and always a challenge.

Physical security:

- The risk of violence directed towards government organizations continues to be a threat and is inherently elevated for the SCDOR due to the nature of the agency's role.
- Protecting stakeholders who work within and visit SCDOR facilities is a priority and offers unique challenges, some of which include: facility size and population, interaction with the public (e.g., multi-tenant facilities), multiple areas of ingress and egress, existing security practices, and workplace violence incidents.
- We continually assess preparedness by planning for emergencies of all kinds, ranging from active threats, hostage situations, bomb threats, and other similar security challenges, as well as natural threats to include fires, tornadoes, floods, hurricanes, and earthquakes.

Cybersecurity:

- Hacking methods are constantly changing, which requires continuous investments in staff training time, technology improvements, and security-oriented vendor management.
- Maintaining a skilled cybersecurity workforce is a continuing challenge, due to a small talent pool and private industry competition.
 - Negotiating and enforcing formal vendor agreements with strong contractual security terms is an ongoing challenge.

c. Conformity

One of the major challenges facing the South Carolina Department of Revenue is the passage of conformity legislation through the General Assembly.

In 1985, South Carolina enacted legislation to adopt much of the Internal Revenue Code and to use federal taxable income as a starting point in determining a taxpayer's South Carolina tax liability. This major shift in tax policy simplified filing requirements for taxpayers and tax professionals, helping to maximize taxpayer compliance. Since 1985, South Carolina has conformed to most federal law changes each year, maintaining as simple a tax system as possible. However, this year the annual conformity is in jeopardy.

In December of 2017, Congress enacted extensive tax legislation (Tax Cuts and Jobs Act of 2017) for individuals, corporations, and pass-through entities effective for 2018. South Carolina is currently considering whether or not to adopt these changes. In the past, South Carolina has conformed to the Internal Revenue Code (IRC) each year with certain exceptions provided in SC Code Section 12-6-50 and miscellaneous code sections throughout Chapter 6 of Title 12. Although South Carolina may decide not to adopt specific provisions of the new law, failure to conform to the IRC as of 12/31/2017 will present numerous technical, as well as practical, problems for taxpayers and the State.

All South Carolina income tax returns, including the Individual Income Tax Return, Partnership Return, C Corporation Income Tax Return, and S Corporation Income Tax Return use amounts computed on the corresponding federal income tax return as the starting point to calculate South Carolina taxable income or South Carolina pass-through items for partnerships and S Corporations.

Line 1 on both the South Carolina Individual Income Tax Return and C Corporation Income Tax Return is federal taxable income taken directly from a taxpayer's federal form. The SC returns then provide for additions to federal taxable income and subtractions from federal taxable income based on state law. The SC Partnership and S Corporation Income Tax Returns each require that amounts from the federal Schedule K be listed with South Carolina adjustments.

If South Carolina does not conform to the IRC through 12/31/2017, South Carolina income tax returns for 2018 and all subsequent years would require that the taxpayer either:

1. Prepare two federal tax returns each year – an actual return to report and pay federal income taxes and a “dummy” federal income tax return for use solely in reporting and paying their South Carolina income tax based on the IRC law as of 12/31/16 with the taxpayer's 2018 tax information (and subsequent years) used to complete the South Carolina income tax return, or
2. Prepare a more detailed South Carolina tax return that starts with federal taxable income but includes all adjustments needed to eliminate the federal IRC changes after 12/31/2016.

Taxpayers will need a working knowledge of two sets of federal laws to complete the South Carolina return (the 2016 pre-reform federal law and the post-reform federal law). Both of these methods will cause confusion and require substantial additional time and effort by taxpayers to prepare their South Carolina returns or force them to hire tax professionals to complete the returns.

At this point, it is unclear whether tax filing services (such as Turbo Tax, Intuit and HR Block) will provide a “dummy” federal income tax return to complete the South Carolina

returns or make all of the required adjustments for the South Carolina return. It is even possible that these tax preparation services could choose not to support or charge more for South Carolina income tax returns in the future.

Beginning in 2018, the federal government will be using chain-linked CPI (Consumer Price Index) for its inflation adjustment which is generally lower than the current CPI inflation adjustment method. If South Carolina does not conform to the new federal law, certain items will need to be indexed using the old CPI method for inflation for South Carolina purposes. For example, the 2017 standard deduction and personal exemption would need to be indexed for inflation each year using the CPI inflation method in effect before the Tax Cuts and Jobs Act of 2017 was enacted.

Major form and computer system changes will need to be implemented by the state if South Carolina does not conform and extensive education of the public, tax preparers, and Department employees will be required.

3. What are 3-4 emerging issues agency representatives anticipate having an impact on agency operations in the upcoming five years?

a. Taxation of Online Retail Sales

South Carolina's sales and use tax base is at risk. Approximately 38% of the State's annual general fund budget is funded by sales and use tax revenues, but historical data and retail sales trends indicate that this tax base is volatile and vulnerable due to the rapidly increasing shift from brick and mortar retail transactions to e-commerce purchases. The SCDOR is on the forefront of states who are seeking to collect sales and use tax from online retailers, but the evolving landscape of e-commerce taxation will continue to be an issue for the SCDOR—and the State—going forward.

Online sales comprise an increasing percentage of total retail sales made in South Carolina. However, under existing law, many online retailers are able to avoid paying sales tax in South Carolina because they lack a physical presence or nexus in the State. The United States Supreme Court is currently considering a challenge to this nexus requirement in *South Dakota v. Wayfair*, but if the Supreme Court affirms its prior precedent, many out-of-state online retailers will continue to avoid paying sales tax in South Carolina.

Moreover, growing e-commerce threatens the viability of South Carolina's traditional retailers who do collect and remit sales taxes. Online retailers hold a competitive advantage over traditional retailers who are complying with their obligation to remit sales taxes to the SCDOR. Many traditional retailers in South Carolina are unable to compete with online retailers and are forced to close their business, thereby further shrinking the State's sales tax base.

In other words, as online retail sales increase, the State's sales tax base will continue to erode because the percentage of taxable retail sales in South Carolina is decreasing. Online retail sales are growing by an average annual pace that is nearly ten times faster than South Carolina's actual sales tax base and sales tax collections; simultaneously, traditional brick and mortar retail sales are declining as a percentage of total retail sales. In FY16, gross retail sales in South Carolina were approximately \$211.8 billion, but the percentage of those sales that were taxable was a mere 33.7% (\$71.4 billion). The SCDOR is pursuing several strategies to protect the State's eroding sales tax base. Currently, the SCDOR is litigating a contested case against Amazon Services, LLC, one of

the world's largest online retailers. In the litigation, the SCDOR contends that Amazon is liable to collect and remit sales tax on all of the South Carolina sales on its website because Amazon is a consignor (i.e. retailer) under existing South Carolina law. Amazon has nexus with South Carolina through its multiple distribution centers in the State. If the SCDOR prevails, Amazon's potential sales and use tax liability for 2016 alone is approximately \$57 million. No other state has attempted to pursue this legal theory against online retailers like Amazon, so the SCDOR is on the cutting edge of tax strategy in this litigation. The case is being closely monitored across the country, including by a number of state revenue departments who are considering implementing their own similar strategies if the SCDOR is successful in the pending Amazon case.

However, if the courts ultimately hold that Amazon is a "retailer" not under existing South Carolina law, then the SCDOR will be forced to collect sales or use tax from either the third-party suppliers/merchants or the customers who purchased items from Amazon's website. This will place a tremendous administrative burden on the SCDOR to identify, assess, and collect these unpaid taxes from tens of thousands of sellers and purchasers, and will likely result in a large percentage of sales and use taxes simply going uncollected.

While the SCDOR believes it is on solid legal ground with Amazon, litigation may not be an ultimate answer to this emerging issue. The General Assembly may need to pass legislation, making it clear that online retailers like Amazon are subject to sales tax in South Carolina. Several states (e.g. Arizona, Minnesota, Washington, North Dakota) have chosen to enact such "marketplace" legislation requiring online companies to collect and remit sales tax for online sales on behalf of third-party merchants. It may be in South Carolina's best interest to consider a similar approach given the uncertainty of litigation and the likelihood that the Amazon case will last several more years.

b. Technological Advancements

The implementation of our internal tax processing system (DORWAY) and our public facing taxpayer portal (MyDORWAY) is a tremendous technological advancement, but our work is never finished. SCDOR leadership recognizes that to fulfill our mission in the digital age, we must keep up with changing technologies. Properly identifying and harnessing technological advancements is an emerging issue for the SCDOR as we work to meet taxpayer needs and expectations, increase efficiencies, and maintain security.

To make compliance as easy as possible, we have to meet taxpayers where they are. Implementation of MyDORWAY has drastically improved the customer experience for online users. However, the technologies that are fresh and new today will be completely outdated in the next five years. That perspective is shaping our future designs for customer experience for taxpayers. In recent months, we have equipped our Revenue Officers with tablets. Revenue Officers are responsible for going into the field to work with taxpayers and business owners and encourage compliance. A major component of their job is educating taxpayers on how to get into or stay in compliance, making sure they are aware of their filing options and responsibilities. Today, Revenue Officers can use their new tablets to accept electronic payments, which is a major convenience for taxpayers and a compliance win for the SCDOR.

We recognize that taxpayers and businesses are relying more heavily on their mobile devices than home computers, so we are already brainstorming completely mobile-friendly tax returns via the mobile view of MyDORWAY or a mobile app. Imagine

managing your business tax accounts, filing returns, snapping a photo to upload an attachment, all from your mobile device. We know we need to be at that point sooner rather than later.

To help taxpayers more easily find the information they need on-the-go, we are planning to redesign our public website (dor.sc.gov) in the near future. We plan to use a “mobile-first” design, designing for the smallest screen (a mobile device) first, and then making the design responsive to fit well on larger screens (tablets or computers). This is the opposite of traditional web design, where screens were designed to display best on a computer screen and would then scale down for smaller devices. Traditional web design often results in disjointed views and frustrating experiences on mobile devices. As more taxpayers use their phones to access our website, we want to eliminate that frustration, providing a smooth, seamless experience from the palm of their hand. We also plan to optimize our “voice search” capabilities on dor.sc.gov, as voice search from a mobile device or home assistant (for example, an Amazon Alexa) only continues to increase in popularity.

We are also analyzing our current communication channels to determine the feasibility of adding an online chat option for taxpayers who prefer the convenience of instant messaging to a phone call, email, or office visit. This one change could have a tremendous impact on our 40-person Call Center and our ability to address taxpayer questions efficiently and quickly. It could also transform our service hours, allowing customer service availability around the clock rather than during the traditional work day.

With six Taxpayer Service Centers across the state, we are also looking at what we can do to better assist the taxpayers who do visit our offices. One idea is to create secure stations for online filings or payments for taxpayers who want to file online but may not have access to a computer or smart phone. This would also allow us the opportunity to walk a taxpayer through our online system, and then allow them to self-serve in the future. We are currently planning to add monitors to each Taxpayer Service Center to share news, tips, and other pertinent information for taxpayers in our waiting areas.

One of our current goals is to leverage available technologies and processes to reduce or eliminate paper. Processing paper is expensive, labor intensive, and time consuming. While it is unlikely that we will be able to completely eliminate the option to file by paper in the near future, we must make the adoption of online filing more palatable to all taxpayers. Through continued technological improvements, taxpayer education and more convenient online options, we can help South Carolina taxpayers move to online filing once and for all.

Taxpayer education is one of our priorities at the SCDOR that new technologies will continue to shape. We plan to expand our online tutorial offerings, making them shorter, easier to understand, and more visually appealing for taxpayers. We have plans to implement easy online signups for our free tax workshops, and easy online payments for our more intensive tax seminars. Using online surveys sent to taxpayers and businesses, we can shape our curriculum to meet the real needs of taxpayers.

Emerging technologies also have a huge impact on our workforce. With TERI ending, our workforce is going to rapidly get younger. To attract and retain talent, and to continue increasing efficiencies, we have to arm this tech-savvy generation with the tools and

resources they are accustomed to. In March 2018, we launched a new and improved Intranet for employees called The Huddle. We have been recognized as a leader in the state for this advancement, utilizing the Intranet not only to share news and organize employee resources, but also to connect the SCDOR Strategic Plan with our everyday work. Survey results show that The Huddle helps employees find what they need faster and feel more engaged with the agency. The Huddle features messages from leadership, connections to our culture values, and ties our agency goals to the daily work of the agency, making the traditional formality of the Strategic Plan more digestible and relatable. Research shows that engaged employees are more productive, so our plans will keep The Huddle fresh, relevant, and timely to continue promoting employee engagement. We will explore how video, voice search optimization, and other new and popular technologies can be implemented to advance The Huddle.

We also understand that the workplace environment has a huge impact on retention, so we must look to technological advancements to create an attractive landscape for employees. We have already implemented standing desks for employees, a move that promotes health and wellness and impacts morale. We have plans to update our break rooms and meeting spaces with updated furniture, Wi-Fi, and idea boards, to create more inviting spaces and promote collaboration and creativity. We are also implementing video conferencing technologies, to make collaboration at our offices across the state even easier.

Finally, to maintain the security of taxpayer information, the SCDOR must stay on the cutting edge of security technology. With the constant threat of hackers and tax fraud, we have to balance our focus on security with a commitment to delivering high-quality service to taxpayers. When it comes to adopting emerging technologies, these two priorities often compete with one another. For example, vendor pricing and sleek collaboration features like synchronous document editing make cloud computing a popular choice in the modern workplace. However, this technology comes with a whole host of security concerns and required expertise to implement and manage. We have to weigh tradeoffs like this on a daily basis. Our security, technology, and business teams work closely on every project, weighing the risks and rewards of every new technology to determine the best fit.

c. Alcohol Beverage License Regulation and Enforcement

There is no debate. South Carolina is famous for and appreciative of hospitality and tourism. Our State's tourism activities produce annually a \$19B economic impact. Yet South Carolina's statutory scheme for regulating alcohol is challenging and fails in many cases to properly support the hospitality industry in this twenty-first century service economy. In 1993, the SCDOR became the regulatory agency for the licensing and enforcement of alcohol in South Carolina.

South Carolina has a complex statutory scheme for regulating alcoholic beverages and licensing that affects nearly every business—from liquor stores and beer wholesalers to grocery stores, gas stations, restaurants, and hotels. Understanding basic licensing/compliance questions often involves cross-referencing multiple state laws making it difficult for any business to be certain it is complying with the law. The South Carolina Constitution (Article VIII-A) sets the frame work for how differently our laws treat beer and wine compared to liquor. It states that "licenses may be granted to sell and consume alcoholic liquors and beverages [not beer and wine] on the premises of

businesses which engage primarily and substantially in the preparation and serving of meals or furnishing of lodging or on the premises of certain nonprofit organizations with limited membership not open to the general public.” On the other hand beer and wine under state law are considered “nonalcoholic and nonintoxicating beverages,” S.C. Code Ann. Section 61-4-10 and are allowed to move freely throughout the State, while liquor is only allowed to be consumed on the designated premises. This distinction between alcoholic beverages is clearly apparent when special events and festivals in South Carolina seek an event permit. During a special event/festival, beer and wine are allowed to move freely throughout the special event/festival area, while liquor sales and consumption must be confined to a separate, designated area in which it is sold.

The current alcohol beverage licensing system is the product of a statutory scheme rooted in the aftermath of Prohibition and written predominantly in the early 1970s with the introduction of the mini-bottle. Our statutory scheme attempts to apply laws (over forty years old) in today’s complex society, when cultural attitudes and views of alcohol have evolved dramatically in the last five decades. For example, South Carolina’s three-tiered system of regulation is largely the by-product of Prohibition sentiments, seeking to curb the “evils” of alcohol by limiting large alcohol corporations from dominating local markets or making excessive sales of alcoholic beverages through aggressive marketing.

For legal inconsistencies between 1970 and today, one need look no further than two recent judicial developments. In Retail Servs. & Sys., Inc. v. S.C. Dep’t of Revenue, 419 S.C. 469, 799 S.E.2d 665 (2017) the Supreme Court struck down as unconstitutional a forty-year old statute limiting an owner to three retail liquor licenses. In a similar vein of addressing laws somewhat at odds with our existing economy, the Administrative Law Court found in Five Points Roost, LLC, d/b/a Five Points Roost, 18-ALJ-17-0005-CC, 2018 WL 1724696 (Apr. 3, 2018) — that a location was essentially a bar and thus prohibited from holding a liquor license because it “is not primarily and substantially engaged in the preparation and serving of meals.” So the conclusion is that “bars” per se are not legal in this state.

South Carolina courts routinely impose a more lenient penalty than what is sought by the SCDOR against persons who violate the alcohol laws. As a result, the penalties for violating the alcohol law lack consistency or uniformity, and many businesses choose to allocate their resources to litigating their noncompliance rather than instituting measures designed to prevent violations in the first place.

The SCDOR “administers” the alcohol laws, while SLED (in partnership with the SCDOR) “enforces” the alcohol laws. In 1995, the SCDOR issued Penalty Guidelines, providing a graduated scale of penalties based on the type of violation and the number of violations against the permit/license. The Penalty Guidelines, most recently updated in 2013, provide guidance to the public as to when the SCDOR will impose a fine rather than seeking suspension or revocation of the license. Yet in cases where the SCDOR seeks the penalties imposed by the Penalty Guidelines, the South Carolina courts frequently impose only a small monetary fine or short suspension; rarely does the Court revoke a license.

A recent case is illustrative. In S.C. Dep’t of Revenue v. Bi-Lo, LLC, d/b/a Bi-Lo Store #5612, 16-ALJ-I 7-0221-CC, 17-ALJ-17-0113-CC, 2017 WL 6018117 (Nov. 21, 2017), a

grocery store was cited by SLED for two violations of selling alcohol to a minor. The store was a frequent offender, and this was its fourth such violation in three years. Pursuant to the Penalty Guidelines, the SCDOR sought revocation of the license because of the pattern of repeated noncompliance. Despite finding that the store had failed to take any corrective action to avoid selling alcohol to underage persons, the Court imposed only a \$2,000 fine and 10 days suspension of the license, citing concerns that the revenue lost from being unable to sell beer and wine could place the store in jeopardy of closing.

When South Carolina courts repeatedly disregard the SCDOR's Penalty Guidelines and impose a more lenient penalty for violations, it inadvertently creates an inherent conflict between the South Carolina Judicial System, SCDOR, and SLED. This conflict is a result of the absence of any statutory language imposing minimum and maximum penalties for specific alcohol violations. Therefore, the courts have complete discretion in determining penalties and are under no obligation to follow the SCDOR's Penalty Guidelines. As a result, our current regulatory system promotes inconsistency and conflicts for all parties involved.

B. Records Management

4. Is the agency current with transferring records, including electronic ones, to the Department of Archives and History? If not, why?

Yes, the agency is current with transferring records to the Department of Archives and History.

5. Please provide the Committee a copy of the agency's records management policy. If the agency does not have a records management policy, what is the agency's plan to create one?

The agency's records management policy is attached. (Exhibit 1)

II. Agency Legal Directives, Plan, & Resources (Study Step 1: Agency Legal Directives, Plan, & Resources)

A. History

6. Please provide the major events history of the agency by year, from its origin to the present, in a bulleted list. Include the names of each director with the year the director started and major events (e.g., programs added, cut, departments/divisions changed, etc.).

South Carolina Department of Revenue Historical Timeline

1915: Governor Richard I. Manning signed Act 99 creating the South Carolina Tax Commission for the specific purpose of executing "the equitable assessment of property for taxation." The Tax Commission consisted of three governor-appointed commissioners and one employee.

1922: Following a post-World War II depression and the damaging effect of a boll weevil attack on the state's cotton crop, the General Assembly sought needed revenue by imposing the Indirect Tax Program which was administered by the Tax Commission. At that time the Commission consisted of two commissioners, one full time chairman (appointed by Commission), and three employees.

1930: The Tax Commission opened a Charleston, Greenville and Spartanburg district office.

1940: With the full implementation of the Indirect Tax Program, the administration of property taxes was shifted from the Tax Commission to local governments for collection.

1945: Act 211 of 1945 directed the Tax Commission to administer the Alcoholic Beverage Control Act which increased the number of commissioners from three to five.

1951: The Tax Commission opened a Florence and Columbia district office.

1957: Act 347 of 1957 required the Tax Commission Chairman to be appointed by the governor.

1962: The Tax Commission was the first state agency in the US to leap into the computer age with the use of the NCR 315 computer system.

1967: Pursuant to Act 398 of 1967 signed by Governor Robert McNair, the Tax Commission was reorganized into two separate agencies: the Tax Commission (three commissioners) and the Alcohol Beverage Control Commission (reassignment of two tax commissioners).

1993: The South Carolina Tax Commission was restructured by the merger of the South Carolina Tax Commission, the Division of Motor Vehicles, and the licensing arm of the Alcohol Beverage Control Commission. It continued to be overseen by commissioners appointed by the governor.

1995: The South Carolina Tax Commission dissolved and the South Carolina Department of Revenue was created as a cabinet agency with a governor-appointed director.

1996: The Division of Motor Vehicles was reassigned to the Department of Public Safety leaving the administration of taxes and alcohol beverage licensing with the South Carolina Department of Revenue.

2018: Today, the South Carolina Department of Revenue remains a cabinet agency led by a governor-appointed director, composed of nine divisions: administrative services, chief information security officer, communications, field operations, general counsel, government services, internal audit, litigation, and taxpayer business services. The SCDOR is responsible for the administration of 72 taxes and fees.

South Carolina Department of Revenue Directors (1995 – present)

Burnet R. Maybank III: 1995 – 1999

Elizabeth Carpentier: 1999 – 2003

Burnet R. Maybank III: 2003 – 2006

Ray N. Stevens: 2006 – 2010

James F. Etter: 2011 – 2013

William M. Blume Jr.: 2013 – 2014

Rick Reames III: 2014 – 2016

W. Hartley Powell: 2017 – present (2018)

B. Governing Body

7. Please provide information about the body that governs the agency, if any, and to whom the agency head reports. Explain what the agency's enabling statute outlines about the agency's governing body (e.g., board, commission, etc.), including, but not limited to: total number of individuals in the body; whether the individuals are elected or appointed; who elects or appoints the individuals; the length of term for each individual; whether there are any limitations on the total number of terms an individual can serve; whether there are any limitations on the number of consecutive terms an individual can serve; the names of the individuals currently on the governing body, date elected/appointed, and term number; duties of the governing body and any other requirements or nuances about the body which the agency believes is relevant to understanding how it and the agency operate. If the governing body operates differently than outlined in statute, please describe the differences.

N/A – The SCDOR is a cabinet agency led by a governor-appointed director.

C. Internal Audit Process

8. Please provide information about the agency's internal audit process, including: whether the agency has internal auditors; a copy of the internal audit policy or charter; the date the agency first started performing audits; the positions of individuals to whom internal auditors report; the general subject matters audited; the position of the person who makes the decision of when an internal audit is conducted; whether internal auditors conduct an agency-wide risk assessment routinely; whether internal auditors routinely evaluate the agency's performance measurement and improvement systems; the total number of audits performed in the last five fiscal years; and the date of the most recent Peer Review or Self-Assessment by the SC State Internal Auditors Association or other entity (if other entity, name of that entity).

The SCDOR's Internal Audit Division has existed since at least 1998, though its original establishment date is unknown. The Internal Audit Director is hired by and reports to the SCDOR director. The Internal Audit team currently has six employees including the Internal Audit Director. The Internal Audit Division Charter (Exhibit 2), which is signed by the SCDOR director, outlines the following:

- Reporting structure, reporting directly to SCDOR director.
- Responsibility to obtain SCDOR director approval for the Annual Audit Plan.
- Authority to access any/all personnel, records, and systems.

The Internal Audit Division conducts two types of risk assessments:

1. Macro-Risk Assessment - This assessment is a continuous assessment with several components, which are completed throughout the fiscal year. Components include an employee survey, an employee analysis, a stakeholder analysis, and a Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis. The results of these assessments are used to establish the Internal Audit Division's Annual Audit Plan. These results are used by SCDOR leadership to establish strategies and objectives for the Agency's annual strategic plan.
2. Micro-Risk Assessment - These assessments are completed during the preliminary audit of a particular SCDOR department or process to determine inherent risks, mitigating controls, and residual risks. These micro-risk assessments help ensure resources are focused on the most at-risk areas of a department or process.

Audits include reviewing the effectiveness, efficiency, and compliance of the area under review. While the Internal Audit Division’s Annual Audit Plan is risk-based, a significant portion of the Audit Plan is dedicated to compliance and operational audits required by the IRS. Most reviews focus on information technology and security. The SCDOR director reviews and approves the Annual Audit Plan as a part of the Internal Audit Director’s Annual Planning Stage. Over the last five years, the Internal Audit Division has completed 86 projects and has been heavily involved in the SCDOR’s performance measurement processes.

The Internal Audit Division undergoes external peer review every five years according to standards established by the International Institute of Internal Auditors. External peer reviews are performed by the South Carolina State Internal Auditor’s Association (SCSIAA). The most recent external peer review was performed in 2012, and the Internal Audit Division is currently due for a peer review. The SCSIAA board is in the process of putting together a team to conduct the review.

D. Laws

- 9. Please complete the **Laws Chart** tab in the attached Excel document.

E. Deliverables

- 10. Please complete the **Deliverables Chart** tab in the attached Excel document.
- 11. Please complete the **Deliverables - Potential Harm Chart** tab in the attached Excel document.

F. Organizational Units

- 12. Please complete the **Organizational Units Chart** tab in the attached Excel document.

III. Agency Resources and Strategic Plan

- 13. Please complete the **Comprehensive Strategic Finances Chart** tab in the attached Excel document, to provide the Committee information on how the agency spent its funding in 2016-17.
- 14. Please provide the following information regarding the amount of funds remaining at the end of each year that the agency had available to use the next year (i.e., in 2011-12, insert the amount of money left over at the end of the year that the agency was able to carry forward and use in 2012-13), for each of the last five years.

Year	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Amount Remaining at end of year that agency could use the next year	State: 3,905,173 Other: 6,294,188 Federal: 0	State: 3,171,370 Other: 13,862,278 Federal: 0	State: 2,478,993 Other: 18,684,297 Federal: 0	State: 1,649,480 Other: 20,524,375 Federal: 0	State: 4,478,652 Other: 24,143,514 Federal: 0

IV. Performance (Study Step 2: Performance)

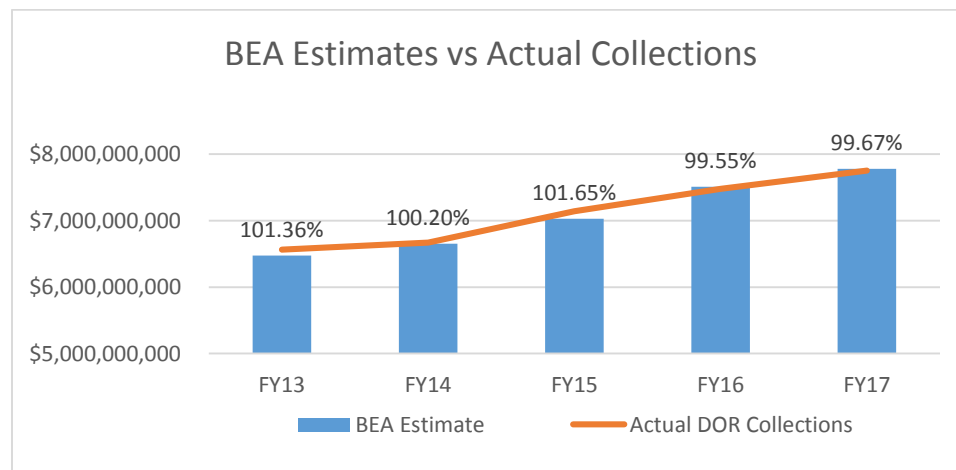
15. Please complete the **Performance Measures Chart** tab in the attached Excel document.
16. After completing the Performance Measure Chart, please pick three agency deliverables and provide the following information for each:
 - What is the ideal benchmark outcome? How did the agency determine this to be the benchmark outcome?
 - What, if any, entity (i.e., a local/state/federal government entity or a private entity in SC or another state) is the best at meeting that standard?
 - Why does the agency consider that entity the best (most efficient, obtains best outcomes, efficient and obtains best outcomes, obtains best outcomes with limited resources, etc.)?
 - Actions taken by the agency to obtain ideas on processes or best practices that will allow the agency to continually improve.

Deliverable: Total SCDOR General Fund Tax Revenue Collections

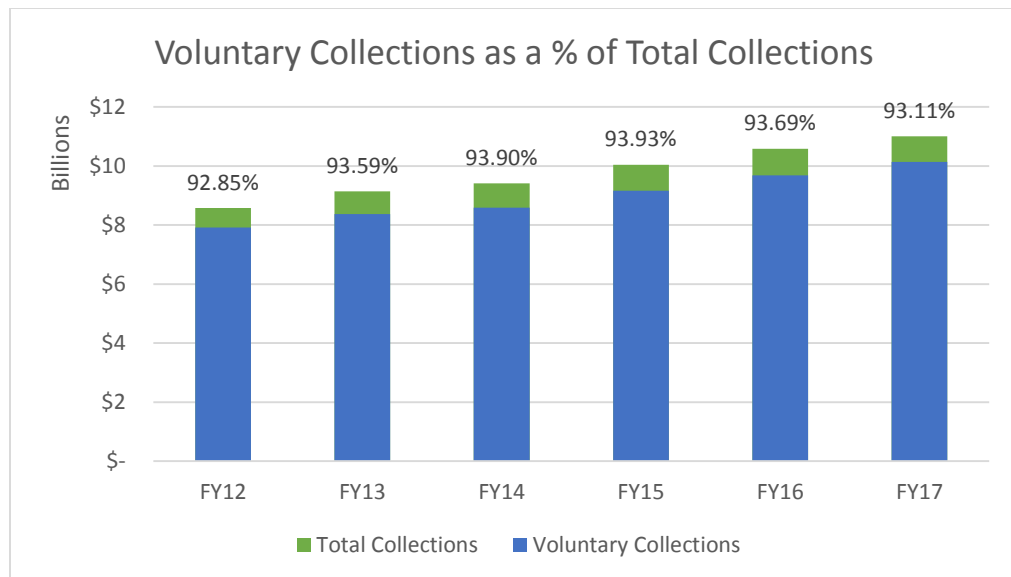
- What is the ideal benchmark outcome? How did the agency determine this to be the benchmark outcome?

The ideal benchmark outcome of SCDOR General Fund tax revenue collections is 100% of Board of Economic Advisors (BEA) General Fund Estimates for SCDOR tax types.

State agencies are dependent on general fund appropriations to deliver services to South Carolina citizens. If the SCDOR is unable to collect estimated collections, the impact affects the entire state of South Carolina.



Voluntary compliance of taxpayers comprises approximately 93% of all SCDOR total collections. While many economic and environmental factors contribute to the overall tax revenue dollars we collect, SCDOR uses various measurements at both detail and summary levels to monitor revenue collections in order to identify anomalies, trends or issues where agency action is necessary to reduce the negative impact to collections.



- **What, if any, entity (i.e., a local/state/federal government entity or a private entity in SC or another state) is the best at meeting that standard?**

There is no other SC state agency with which to compare.

- **Why does the agency consider that entity the best (most efficient, obtains best outcomes, efficient and obtains best outcomes, obtains best outcomes with limited resources, etc.)?**

NA

- **Actions taken by the agency to obtain ideas on processes or best practices that will allow the agency to continually improve.**

SCDOR is implementing a secure, state-of-the-art integrated tax system that modernizes the way taxpayers interact with us. The system incorporates best practices from 20 other revenue agencies.

With the taxpayer as its center, the new system allows taxpayers to easily and securely manage all of their tax accounts at no cost, which includes filing and/or paying tax liabilities. In addition, the system has transformed our administration and enforcement efforts for general fund tax revenue collections with streamlined processes, reduced turnaround times and increased efficiencies.

SCDOR participates with other federal and state agencies through membership in the Federation of Tax Administrators (FTA) and the SouthEastern Association of Tax Administrators (SEATA) and seeks best practices for all areas of tax administration.

Deliverable: Stakeholder Education

- **What is the ideal benchmark outcome? How did the agency determine this to be the benchmark outcome?**

The ideal benchmark outcome for stakeholder education is maximized by voluntary taxpayer compliance. We work toward this outcome through various educational opportunities, outreach channels, and access to easy-to-understand information and resources designed to increase awareness and understanding of tax responsibilities and requirements.

We offer taxpayer education and training opportunities in a variety of formats including seminars, workshops, webinars, online tutorials, and publications (print and digital). Taxpayers can also access a wealth of educational information and resources via our website and social media networks.

We provide ongoing training opportunities for employees in the areas of customer service, computer systems and programs, tax types, tax processing, tax law, security, disclosure, process improvement, leadership, supervisory management, and general employee education. We educate employees on and continually promote the Agency's vision, mission, culture values, and strategic plan, emphasizing the connection to every position and job function and emphasizing engagement.

Increased taxpayer awareness, education, and access to easy-to-understand information and resources makes it easier for taxpayers to file and pay their taxes. By educating and engaging SCDOR employees, we improve performance and delivery of services that support increased compliance.

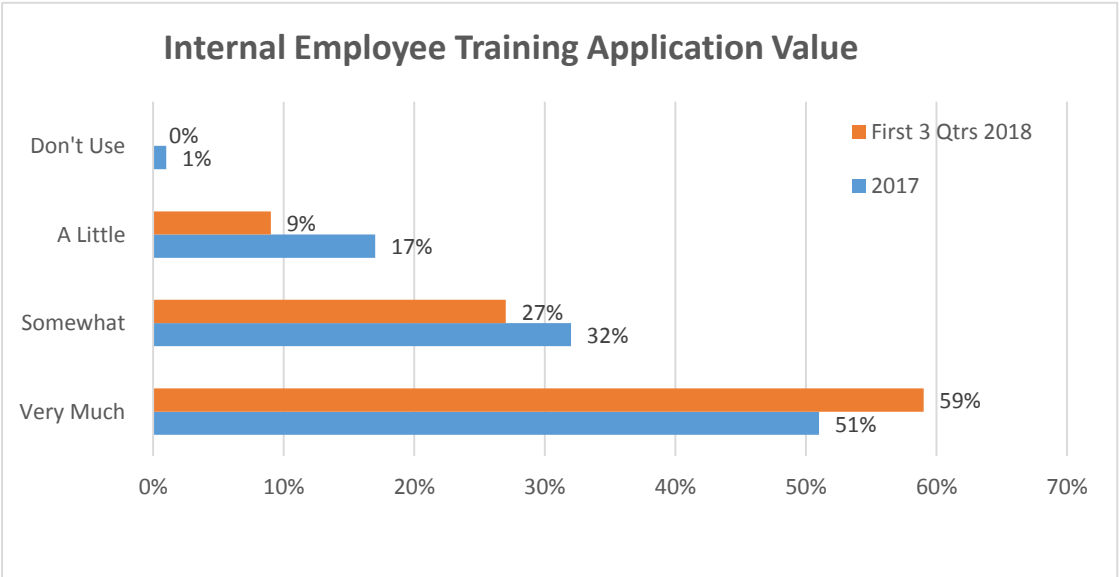
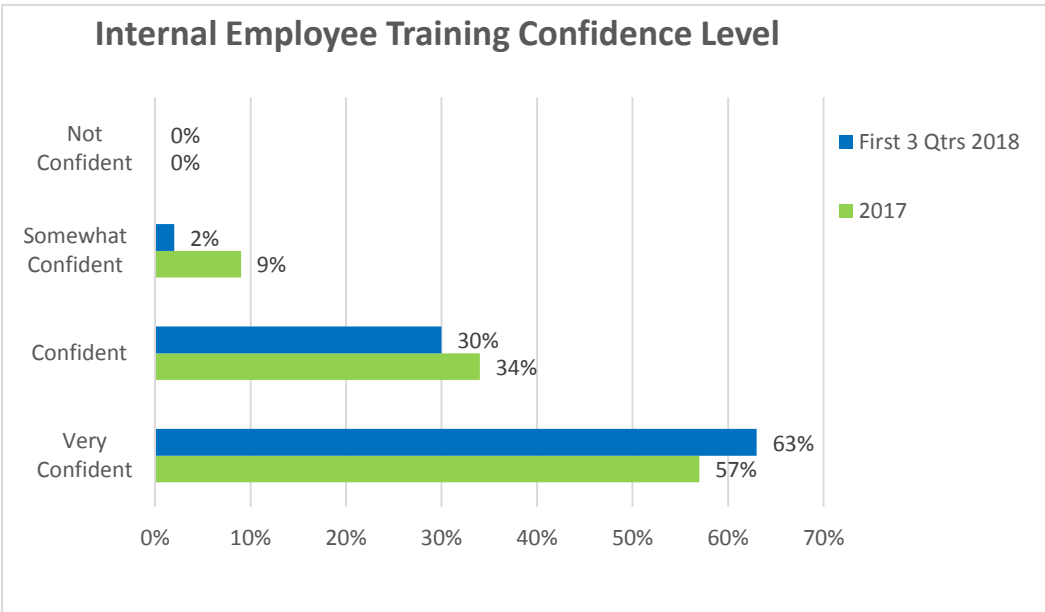
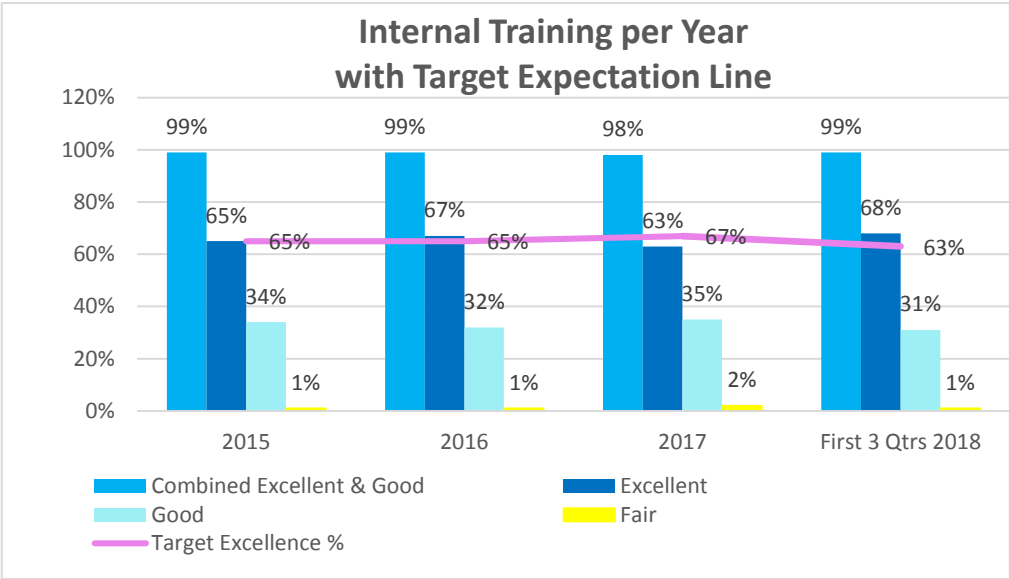
We measure the effectiveness of taxpayer education using a variety of methods depending on the specific delivery strategy. We establish key performance indicators (KPI) for optimal performance by comparing current to historical data; identify critical/key components to indicate the impact; and evaluate online analytics.

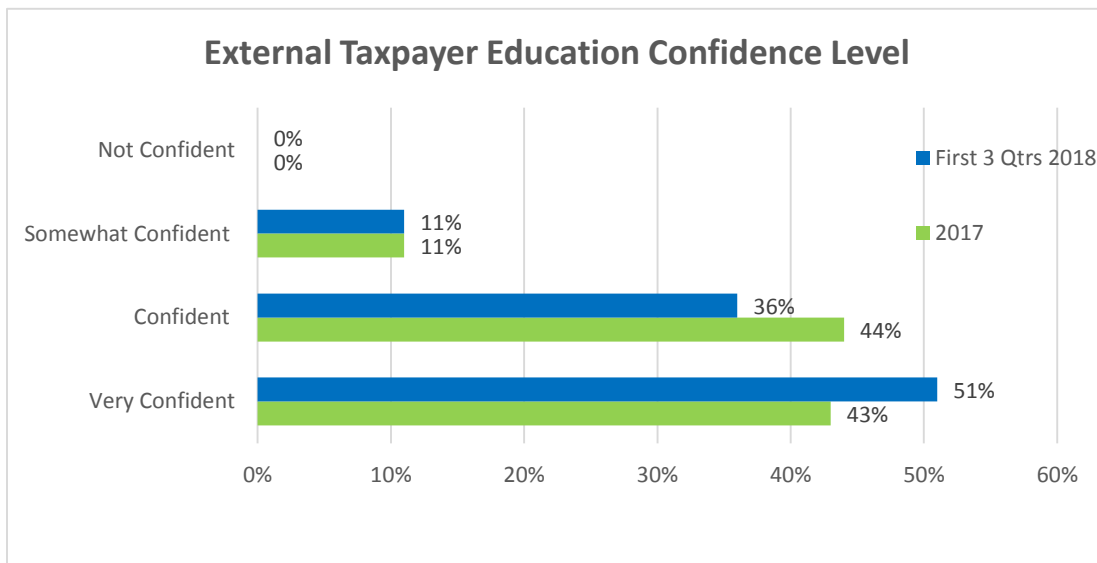
For our external and internal trainings, we measure the following components:

1. Satisfaction: measures the instructional delivery of content, and is captured for both internal and external training.
2. Confidence: measures the ease of how the information taught is being absorbed and understood.

These first two components are captured immediately after class. The third component is captured and reported for internal trainings. Each measure has four ratings from excellent to poor.

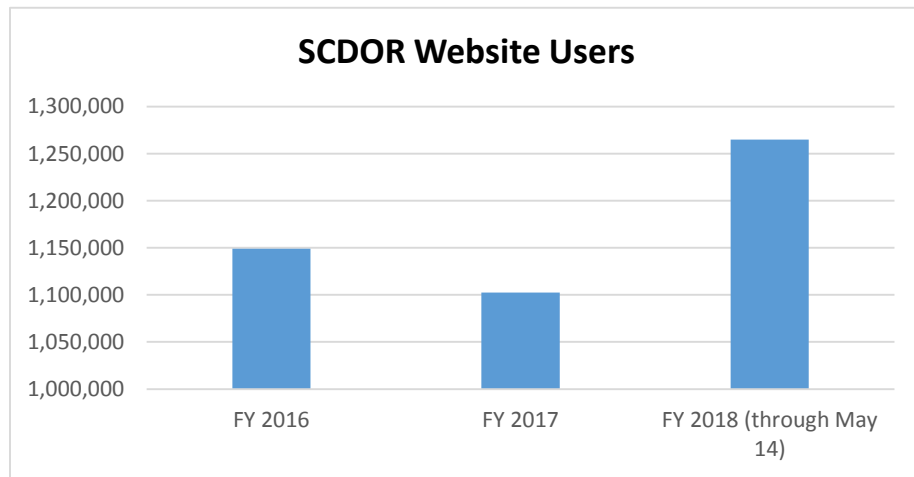
3. Application: measures the efficiency of the skills taught to the frequency of training offered, and is captured once the employee has had time to utilize the skills taught in their job, approximately two weeks after training has occurred.



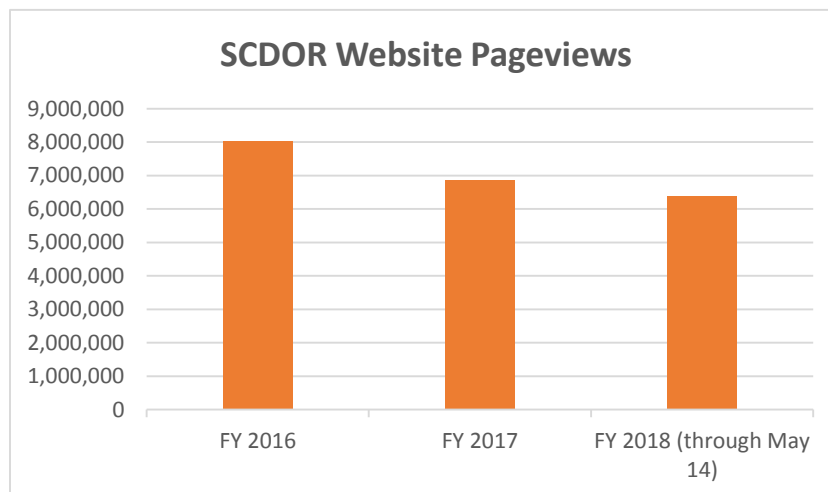


We also utilize a variety of communication channels including agency website and social networks to connect with external stakeholders. The SCDOR informs, educates, and promotes engagement through three key online communication channels – website, social media networks, and e-marketing. By broadening the scope of outreach and providing easy, 24/7 access to the information and resources to taxpayers, the agency’s increased and enhanced use of online communication channels supports our goal to maximize voluntary compliance.

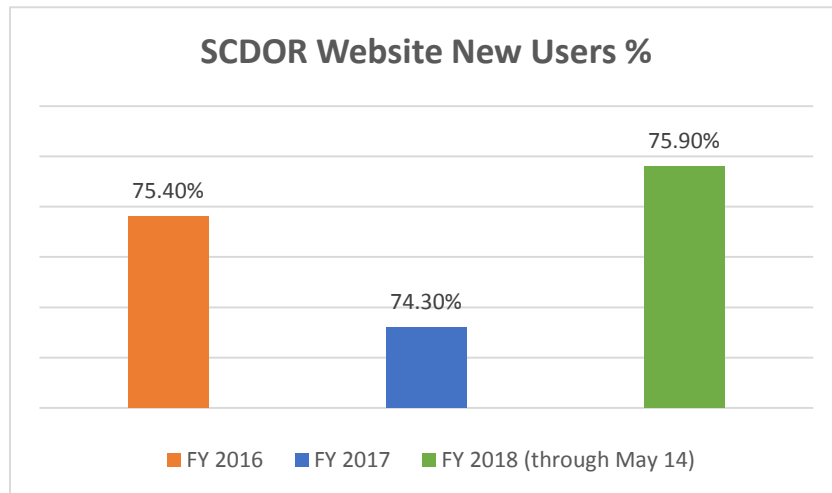
Performance indicators for website success include users, pageviews, and percentage of new users. From Fiscal Year 2016 to Fiscal Year 2018, website users increased by 10%. The numbers of users is a key indicator of the number of stakeholders we are reaching.



We launched a new agency website in 2015 and have seen a steady improvement in use and engagement each year since. Several University of South Carolina (USC) survey respondents reported that our current website is “helpful” and “easy to navigate.” From Fiscal Year 2016 to Fiscal Year 2018, pageviews decreased by 15%. A decrease in pageviews could be a result of better organization and consolidation of information; users are not clicking around looking for answers. Similarly, as taxpayers continue to become accustomed to using our new online tax portal, MyDORWAY (MyDORWAY.dor.sc.gov), they visit that site directly when they need to manage their tax accounts rather than stopping at dor.sc.gov first.



From Fiscal Year 2016 to Fiscal Year 2018, percentage of new users averaged 75.2%. Reflecting the percentage of total website users who are first-time users, the percentage of new users suggests that we are continually engaging new audiences.



For the past three years, we have used social media networks Facebook and Twitter to expand and enhance outreach to taxpayers and stakeholders. Key performance indicators for these social media channels include the number of followers and number of impressions. From Fiscal Year 2016 to Fiscal Year 2018, the number of page likes on Facebook increased by 195%. From Fiscal Year 2016 to Fiscal Year 2018, the number of followers on Twitter increased by 22%.

Also in 2015, we transitioned from an outdated listserv platform to a more modern, functional, and secure e-marketing platform. Presently, taxpayers and stakeholders can subscribe to a variety of email lists to receive updates from various areas of the agency. We measure the number of subscribers across all of our lists. From Fiscal Year 2016 to Fiscal Year 2018, the number of subscribers increased by 253%. The number of subscribers reflects the number of individuals who receive our email content.

- What, if any, entity (i.e., a local/state/federal government entity or a private entity in SC or another state) is the best at meeting that standard?
No other comparable state agency.
- Why does the agency consider that entity the best (most efficient, obtains best outcomes, efficient and obtains best outcomes, obtains best outcomes with limited resources, etc.)?
N/A
- Actions taken by the agency to obtain ideas on processes or best practices that will allow the agency to continually improve.
For external educational opportunities, we gather written feedback from every participant to gain ideas for future seminar topics, locations and logistics. We seek key agency personnel for advice on content of taxpayer educational seminars to best meet market demand. We also have plans to seek feedback from external stakeholders on desired trainings.

To obtain internal data on ideas for future educational experiences, the training department is conducting a survey of all personnel to determine needs. The survey is being conducted in three parts: 1) senior management, 2) all management, excluding senior, and 3) lead workers/employee. We will use this data to align training needs and expectations from all levels.

To enhance our online presence, we are continually researching best practices for web design and social media management. We have been contacted by tax departments in other states who look to the SCDOR as a model in social media management for tax agencies. We will continue to stay on the pulse of the latest trends in social media and web design, in the government industry and beyond, to ensure we are meeting the needs of our stakeholders by making information accessible to increase compliance.

Deliverable: Successful Security Audits

- What is the ideal benchmark outcome? How did the agency determine this to be the benchmark outcome?

The ideal benchmark outcome of successful security audits is the percentage of external security assessments and audits passed successfully.

There are several perspectives that the SCDOR takes on audit outcomes.

First -- An audit or assessment by an external entity is successful if the external entity determines that SCDOR's audit results are sufficient to allow SCDOR to continue the operation for which it is being audited. For example: 1) a PCI DSS assessment for credit card security passes, which allows the SCDOR to continue to accept Visa and Master Card credit card payments; 2) an IRS Safeguards assessment for Federal tax data security passes, which allows SCDOR to continue to receive Federal tax records from the IRS.

Second -- The second perspective is a stricter security objective. The SCDOR endeavors to far exceed the level of security that is typical of government agencies, because governmental agencies do not have a strong record in cybersecurity. The SCDOR's security is based on IRS standards and informed in certain areas by military-grade security. Hypothetically, the ideal benchmark outcome would be zero findings as a result of an external security audit. From a practical standpoint, assessments and audits always result in findings. Therefore, the SCDOR asks external auditors and assessors for a statement about how SCDOR compares to other organizations that they have reviewed.

Typical SCDOR results are as follows:

- "One of the most secure organizations that we have ever seen." – 2018 assessments by two world-class cybersecurity firms, whose credentials include federal counterintelligence experience at national and international levels.
- "The best IRS Safeguards assessment results that we have ever been a part of. An example that shows that it can actually be accomplished." – 2016 IRS Safeguards assessment exit debriefing.
- "Successfully passed for certification" - PCI DSS external vulnerability assessments of SCDOR's credit card processing web sites, conducted 4 times a year, for the past 3 years.

Third -- There are quantified risk analysis scores assigned to audit and assessment findings. The SCDOR has established resolution time goals for correcting security findings that are in line with or are better than best-practices established by the cybersecurity industry.

- What, if any, entity (i.e., a local/state/federal government entity or a private entity in SC or another state) is the best at meeting that standard?
Cybersecurity audits and assessments are considered confidential and proprietary information. Information about who is best at meeting a standard is not generally available. The SCDOR proxies that information by contracting with world-class auditors and assessors, then asking for their feedback about how the SCDOR compares to other organizations. Example results are stated in the second paragraph of the previous question.
- Why does the agency consider that entity the best (most efficient, obtains best outcomes, efficient and obtains best outcomes, obtains best outcomes with limited resources, etc.)? For the reasons stated above the SCDOR uses the expert opinion to benchmark its security posture.
- Actions taken by the agency to obtain ideas on processes or best practices that will allow the agency to continually improve.
The SCDOR contracts with very highly qualified experts to examine and report on the quality and effectiveness of the agency's cybersecurity protection. These reports include recommendations for continuous improvement.

V. Strategic Plan Summary

17. Please complete the **Comprehensive Strategic Plan Summary Chart** tab in the attached Excel document.

VI. Agency Ideas/Recommendations (Study Step 3: Recommendations)

A. Internal Changes

18. Please list any ideas agency representatives have for internal changes at the agency that may improve the agency's efficiency and outcomes. These can be ideas that are still forming, things agency representatives are analyzing the feasibility of implementing, or things agency representatives already have plans for implementing. For each, include as many of the following details as available:
 - a. Stage of analysis;
 - b. Board/Commission approval;
 - c. Performance measures impacted and predicted impact;
 - d. Impact on amount spent to accomplish the objective(s); and
 - e. Anticipated implementation date.

The SCDOR must continually evaluate the potential impacts of environmental, economic, technological changes and evolve our structure, functionality and services to remain relevant and successful in achieving our mission. Recent organizational changes in three key areas — Appeals; CISO and Information Technology; and Audit -- are designed to increase

program efficiency and productivity and provide better service to South Carolina taxpayers and stakeholders.

Appeals

The SCDOR is in the process of implementing a new independent Appeals unit. The mission of Appeals is to resolve revenue and regulatory controversies within the jurisdiction of the SCDOR—without litigation—in a fair and impartial manner and with the ultimate goal of increasing voluntary compliance and public confidence in the integrity and efficiency of the SCDOR.

Under existing procedures, a taxpayer who protests an SCDOR assessment may request an appeals conference to review the initial audit findings and consider the objections raised in his written protest. This appeals conference is conducted by the auditor and audit supervisor who originally conducted the audit and approved the audit findings. If the appeals conference is unsuccessful in resolving the dispute, the file is forwarded to the Department's Office of General Counsel to be litigated in the Administrative Law Court.

From the taxpayer's perspective, the current procedure fails to provide taxpayers any assurance that they have received a meaningful, independent review of a disputed matter. Instead, taxpayers believe that if they disagree with the SCDOR's initial decision, their only recourse is to seek relief from the courts. When taxpayers perceive they have not received a fair appeals process, more tax controversies are litigated which results in an increased cost and burden on both the taxpayer and the State.

The newly created Appeals unit provides taxpayers with an impartial review for all tax disputes, outside the audit function and before the matter is referred to the Office of General Counsel for litigation. The appeals process is less formal and less costly than litigation; taxpayers do not waive any rights to judicial review by utilizing the appeals process. The Appeals unit strives to be objective, impartial, and neutral. The Appeals unit has the authority to settle disputes with a taxpayer after reviewing a variety of information, including the quality of evidence, witness credibility/availability, whether the taxpayer can meet the requisite burden of proof, doubt as to issues of fact or conclusions of law, and the desirability of a judicial decision.

The Appeals unit will be headed by Ray Stevens, a former Administrative Law Judge, SCDOR Director, and tax attorney; his team conducts all appeals conferences and provides an impartial review of each matter.

CISO and Information Technology

SCDOR has adopted a cybersecurity organizational structure that is emphasized as a best-practice for modern organizations to achieve a high level of security. The agency's security structure is modeled on recommended strategies by several respected authorities (see reference list below). A key organizational characteristic that has been instrumental in transforming SCDOR into a high-security organization is the independence of the CISO (Chief Information Security Officer) from the CIO (Chief Information Officer).

The CISO and CIO at SCDOR are peers that report to the Deputy Director level. The CISO staff evaluates and approves technology decisions through a chain-of-command outside of the IT organization. Technology alone does not create strong security, but a large part of security is related to the proper implementation of technology. CISO independence and executive

visibility provides the authority needed to balance security with the pressures from business expectations for IT to deliver technology quickly.

The SCDOR has also created a strong partnership with the South Carolina Division of Information Security (SCDIS) and the South Carolina Division of Technology (SCDTO) in two important ways. First, cybersecurity monitoring is a joint initiative between SCDOR and SCDIS. Monitoring is performed by SCDOR staff and technologies that are tightly coordinated in all daily activities with the SCDIS security operations center. Secondly, the SCDOR is a strong participant in the Department of Administration's Strategic IT Plan. The SCDOR utilizes state-approved technologies and SCDOR staff are chairing some committees to establish statewide IT standards.

Cybersecurity Organization References:

1. "Structuring the Chief Information Security Officer Organization," Carnegie Mellon University, September 2015, CMU/SEI-2015-TN-007
2. "Governing for Enterprise Security," Carnegie Mellon University, August 2007, CMU/DEI-2007-TN-020
3. "Ten Strategies of a World Class Cybersecurity Operations Center," MITRE Corporation, 2014
4. "Building a World Class Security Operations Center," SANS Institute, May 2015

Audit Services

The reorganization of Audit Services is a significant ongoing change, involving employees changing roles, adding additional talent, realigning teams, and streamlining policies, procedures and guidelines. Executing these changes will produce a positive impact on performance measures and results.

In July 2017, the SCDOR embarked on a new examination and enforcement approach to eliminate inefficient audit procedures/guidelines and address inconsistent allocation of staff. An increased emphasis on taxpayer education is a top priority. Education is strongly associated with higher levels of voluntary compliance. The SCDOR continues to look for ways to keep the voluntary compliance rate high, including educational efforts aimed at preparers and taxpayers, ongoing efforts to improve compliance in the intrastate arena, and working with businesses.

Because of the increased technical requirements to accomplish thorough and fair audit examinations, qualified staffing is vital to success. This along with an increase in population has created a challenging environment to administer the revenue and regulatory laws. Increasing audit staff who specialize in tax administration is essential. We have addressed immediate needs by hiring a Statewide Audit Manager, Audit Support Manager, and a Technical Training Auditor. We re-established an audit presence in the Pee Dee region by staffing auditors in our Florence office. Additionally, we are in the process of recruiting and hiring a minimum of 23 additional auditors to meet the unique tax needs in each community throughout the state.

A consistent audit selection program is vital to instill confidence in the tax system. We are seeking to hire an Audit Selection Manager who will utilize tools within our tax processing system, DORWAY, for data mining and sampling.

The following newly created sections are part of an effort to increase efficiencies and build organizational capacity to best address future audit needs:

- The Miscellaneous Tax section will have a focused approach with an increased specialization to motor fuel tax, tobacco tax, bingo tax and the job development credit requirements.
- The Audit Support section will concentrate on staff development, audit selection, computer assisted audits and criminal fraud guidance.
- Audit Review team will conduct periodic program reviews to determine adherence to procedures, evaluate program effectiveness, validate policies, and identify proven practices.

The reorganization of Audit Services ensures a consistent application of policies, procedures and tax law while protecting taxpayers' rights.

B. Law Changes

19. Please review the laws chart to determine ways agency operations may be less burdensome, or outcomes improved, from changes to any of the laws. Also, check if any of the laws are archaic or no longer reflect agency practices. Afterward, list any laws the agency recommends the Committee further evaluate. For each one, include the information below.
- a. Law number and title;
 - b. Summary of current law;
 - c. Recommendation (eliminate, modify, or add new law) and rationale for recommendation;
 - d. Law recommendation number;
 - e. Wording of law, with recommended change provided in strike through and underline;
 - f. Presented and approved by Board/Commission; and
 - g. Other agencies that may be impacted by revising, eliminating, or adding the law.

Law Changes

1. Financial Institutions
2. Tax Liens
3. Alcohol Beverage Modernization – Festivals
4. Alcohol Beverage Modernization – Liability Coverage for Governmental Entities
5. Alcohol Beverage Modernization - Penalties
6. Credit for Energy Efficient Vehicles
7. Marketplace Facilitator

1. Financial Institutions

Summary of Current Law:

N/A

Recommendation:

SCDOR would like to participate in the Financial Institution Data Match (FIDM) program to share data files with financial institutions to identify financial assets of debtors with past due liabilities. This program will not provide new collection tools but provide a more streamline process to collect.

Other agencies that may be impacted:

Financial Institutions
 Entities participating in the Debt Setoff or GEAR Program

Draft Language:

Chapter 54 of Title 12 is amended by adding the following section:

SECTION 1. Section 12-54-265. Notwithstanding any other provision of law, the department may submit to a financial institution, as defined in Section 63-17-2310(A)(2), information that identifies a debtor named on a warrant for distraint that has been issued and filed by the department or whose debt has been submitted to the department for collection under the provisions of Section 12-4-580. For purposes of debts named on warrants for distraint, the debt must be at least one hundred eighty days old from the date of assessment. The department may submit the information to the financial institution on a quarterly basis or, with the agreement of the financial institution, on a more frequent basis. A financial institution that receives the information must conduct a data match. The financial institution must then provide to the department, in a manner and form prescribed by the department, information concerning the debtor for purposes of collecting outstanding debts. The information provided to the department must include, but is not limited to, the information required pursuant to Section 63-17-2320(A). The financial institution must be paid a reasonable fee out of the collected funds not to exceed actual cost.

SECTION 2. This Act takes effect upon the signature of the Governor.

2. Tax Liens

Summary of Current Law:

Currently, SCDOR files tax lien notices with each county in which a warrant for distraint applies.

Recommendation:

Amend current law to allow SCDOR to implement a centralized system of filing and indexing of tax liens that is accessible to the public through SCDOR's website. Instead of filing liens with each county interested parties will be able to search the entire state for tax liens through one centralized source.

Other agencies that may be impacted:

Local Jurisdictions

Draft Language:

Section 12-54-122(G) of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

SECTION 1. Instead of filing a tax lien notice pursuant to item (1), the department may implement a system of filing and indexing liens which must be accessible to the public over the Internet or through other means as the department considers appropriate. A lien filed pursuant to this item is effective statewide from the date and time it is recorded and encumbers all the taxpayer's property and rights to property as provided in Section 12-54-120, regardless of the property's location. A lien filed pursuant to item (1) remains effective from the date and time it was recorded. Nothing in this item may be construed so as to extend the effectiveness of a lien beyond ten years from the date of filing, as provided in Section 12-54-120.

SECTION 2. This act takes effect July 1, 2019.

3. Alcohol Beverage Modernization - Festivals

Summary of Current Law:

The current law does not allow for SCDOR to issue permits and licenses for the sale of liquor by the drink at a festival, for multiple locations and multiple days, through one application.

Recommendation:

Add new language to streamline the process whereby festivals can serve alcohol.

Other agencies that may be impacted:

South Carolina Law Enforcement Division

Draft Language:

Chapter 6, Title 61 of the 1976 Code is amended by adding:

SECTION 1. Section 61-6-2017. (A) This section authorizes the department to issue a festival liquor by the drink license, not to exceed a period of five days that can be used on any day of the week subject to the requirements of Section 61-6-2010(C) and (D), to an applicant that meets the following requirements:

(1) the festival must have a total beneficial economic impact in an amount exceeding one million dollars to the immediate community in which the festival is held, which may be based on economic information from previous years;

(2) the festival, on a daily basis, must be bona fide engaged primarily and substantially in the preparation and serving of meals as defined in Section 61-6-20(2);

(3) the festival must have a projected attendance of at least thirty thousand people during the time the festival is held, and past attendance may be considered;

(4) the festival has engaged and continues to engage in tourism promotion;

(5) the festival is held in a defined premises that is separate and apart from other areas, and is enclosed by a fence or other type of enclosure for the duration of the festival with a controlled, restricted access;

(6) the festival applicant shall establish a procedure that requires sufficient identification to determine that individuals who have paid for entrance to the festival and who are purchasing alcoholic beverages meet the age requirements to consume alcohol and further requires those individuals purchasing alcoholic beverages maintain in their possession a personal identifier that is easily identified by a server of alcoholic beverages, as well as requiring that alcoholic beverages are served in beverage containers that are distinct in color or design from the beverage containers used to serve nonalcoholic beverages; and

(7) the festival shall employ a security service licensed by the State Law Enforcement Division.

(B) Except as otherwise provided in this subsection, a festival liquor by the drink license shall be issued to a qualifying applicant only once a year. If, after a license has been issued, the festival is not held, the festival organizer or holder of the festival liquor by the drink license must notify the department within forty-eight hours of the decision to not hold the festival and return the license to the department and may apply for another festival liquor by the drink license in the same year.

(C) The department shall charge a nonrefundable filing fee of thirty-five dollars for processing an application for a festival liquor by the drink license. Applications for the festival liquor by the drink

license must also be accompanied by the license fee of three thousand dollars payable to the department. License fees must be deposited with the State Treasurer or are refundable if a license is not issued or is returned in accordance with subsection (B). The application must include a statement by the applicant as to the nature, acreage of location, information requested in subsection (A), and dates of the festival. All of the buildings and grounds of the defined festival location that are under the direct control of the festival liquor by the drink license holder are presumed to be the premises used by the licensee to conduct the festival, including, but not limited to, the areas designated within the festival for entertainment, cultural events, food and beverage services, and retail spaces. The department in its discretion may specify the terms and conditions of the license, pursuant to existing statutes and regulations governing these applications.

(D) The department shall require the applicant to complete the law enforcement notification contained in an application form and submit it with the application. The law enforcement notification provision shall be prepared by the department for inclusion in the application and, at a minimum, must contain sufficient information to inform the department that either the chief of police, if the event is located within the city limits, or the county sheriff has been notified of the temporary license application and given an opportunity to object.

(E) The applicant must undergo a state criminal records check, supported by fingerprints, by the State Law Enforcement Division, and a national criminal records check, supported by fingerprints, by the Federal Bureau of Investigation. The results of these criminal record checks must be reported to the department. The applicant is responsible for all costs associated with the criminal record checks. The department shall deny the application if the criminal record checks are not submitted with the application and filing fee or if they are obtained more than ninety days before the date of the festival.

(F) This section does not prohibit an applicant for a festival liquor by the drink license to apply for a temporary beer and wine permit, pursuant to Section 61-4-550.

(G) The issuance of this license authorizes the festival liquor by the drink licensee to purchase alcoholic liquors from licensed retail dealers in the same manner that a person with a biennial license issued pursuant to subarticle 1 of this article purchases its alcoholic liquors.

(H)(1) In addition to all other requirements, a licensee under this section is required to obtain a general liability or tort insurance policy that does not exclude liquor liability, a liquor liability insurance policy, or a general liability insurance policy with a liquor liability endorsement with a total coverage of at least one million dollars during the period of the festival. Failure to maintain this coverage constitutes grounds for suspension or revocation of the license. Each applicant for this license shall include in the application for the festival liquor by the drink license documentation of the required policy in the required amounts.

(2) Each insurer writing a general liability or tort insurance policy that does not exclude liquor liability, a liquor liability insurance policy, or a general liability insurance policy with a liquor liability endorsement to a person licensed under this section for a festival liquor by the drink license must notify the department in a manner prescribed by the department regulation of the lapse or termination of the required insurance.

SECTION 2. This Act takes effect upon the signature of the Governor.

4. Alcohol Beverage Modernization – Liability Coverage

Summary of Current Law:

The current tort claims act as it relates to liability coverage for governmental entities does not satisfy the requirements set forth for governmental entities who hold an alcohol beverage on premise consumption license.

Recommendation:

Modify existing statute to allow the liability coverage provided by the tort claims act for governmental entities to satisfy the liability coverage required for a governmental entity to hold an alcohol beverage on premise consumption license.

Other agencies that may be impacted:

South Carolina Insurance Reserve Fund

Draft Language:

Section 61-2-145 is amended by adding an appropriately numbered item at the end to read:

SECTION 1. During the period of the biennial permit or license, a governmental entity licensed or permitted to sell alcoholic beverages for on premises consumption, which remains open after five o'clock p.m. to sell alcoholic beverages for on premises consumption, is required to maintain a tort insurance policy that does not exclude liquor liability.

SECTION 2. This Act takes effect upon the signature of the Governor.

5. Alcohol Beverage Modernization – Penalties

Summary of Current Law:

There are penalty provisions contained in the statute that are not consistent. The SCDOR has used policy document guidelines as a guide in applying penalties that are on occasion not accepted by the courts.

Recommendation:

This proposed legislation will provide consistent statutory guidance for the SCDOR and the courts in applying penalties.

Other agencies that may be impacted:

South Carolina Law Enforcement Division

Draft Language:

Amend Title 61, Chapter 2 by adding the following section:

SECTION 1. (A) Notwithstanding any other provision in Title 61, the Department has the sole authority to revoke or suspend any license issued under Title 61 for any violation of this title.

(B) Should the Department not use the authority allowed in subsection (A) of this section the following penalties shall be imposed for any violation of this Title:

(1) First offense there shall be imposed a penalty on the license holder of not less than five hundred dollars;

(2) Second offense there shall be imposed a penalty on the license holder of not less than one thousand dollars;

- (3) Third offense there shall be imposed a penalty of suspension of the license issued under this Title of not less than forty-five days;
- (4) Fourth offense there shall be imposed a penalty of revocation of the license issued under this Title.
The Department shall review the prior three years from the date of the most recent violation to determine which offense applies.

SECTION 2. This Act takes effect upon the signature of the Governor.

6. Credit for Energy Efficient Vehicles

Summary of Current Law:

The current law allows for an income tax credit for the purchase of new qualified fuel cell motor vehicles, advanced lean burn technology motor vehicles or hybrid motor vehicles meeting federal criteria. Unfortunately, the federal code section providing the criteria has been repealed leaving no guidelines to determine eligibility.

Recommendation:

Modify existing statute to provide clear guidelines to determine eligibility for the credit.

Other agencies that may be impacted:

None

Draft Language:

Amend Title 12, Chapter 6 by adding the following new section:

SECTION 1. (A) For tax years beginning on or after January 1, 2018 and before January 1, 2021, a resident individual taxpayer is allowed an income tax credit for the purchase of a new motor vehicle that meets the requirements of subsection (D). The credit must be claimed for the tax year in which the new motor vehicle is purchased.

(B) The credit amount for any new motor vehicle is:

(1) one hundred dollars for each new motor vehicle for which the mileage is at least forty-five but less than fifty-five; or

(2) three hundred dollars for each new motor vehicle for which the mileage is at least fifty-five.

(C) The credit allowed by this section is nonrefundable. If the amount of the credit exceeds the taxpayer's income tax liability for the applicable tax year, any unused credit may be carried forward for five years.

(D) For purposes of this section:

(1) 'new motor vehicle' means a car or truck that:

(a) is classified as a 'private passenger motor vehicle' pursuant to Section 56-3-630;

(b) is registered for operation upon the highways in this State; and

(c) has incurred five thousand or fewer miles at the time of purchase.

(2) 'mileage' means the combined miles per gallon of gasoline ("MPG") or miles per gallon of gasoline equivalent ("MPGe") for the make and model of the vehicle as published in the Fuel Economy Guide for the applicable model year.

(3) 'Fuel Economy Guide' means the annual Fuel Economy Guide published by the United States Department of Energy, Office of Energy Efficiency and Renewable Energy, and the United States Environmental Protection Agency.

SECTION 2. This act takes effect upon approval by the Governor and applies to income tax years beginning on or after January 1, 2018 and before January 1, 2021.

7. Marketplace Facilitator

Summary of Current Law:

There is no law related to taxation of third party sales.

Recommendation:

Definitions have been revised in Chapter 36 of Title 12 to ensure that third party sales will be subject to tax.

Other agencies that may be impacted:

None

Draft Language:

Amend Code Section 12-36-70 as follows:

SECTION 1. Section 12-36-70.

Retailer and seller include every person:

(1)(a) selling or auctioning tangible personal property whether owned by the person or others;
(b) furnishing accommodations to transients for a consideration, except an individual furnishing accommodations of less than six sleeping rooms on the same premises, which is the individuals place of abode;
(c) renting, leasing, or otherwise furnishing tangible personal property for a consideration;
(d) operating a laundry, cleaning, dyeing, or pressing establishment for a consideration;
(e) selling electric power or energy;
(f) selling or furnishing the ways or means for the transmission of the voice or of messages between persons in this State for a consideration. A person engaged in the business of selling or furnishing the ways or means for the transmission of the voice or messages as used in this subitem (f) is not considered a processor or manufacturer;

(2)(a) maintaining a place of business or qualifying to do business in this State; or
(b) not maintaining an office or location in this State but soliciting business by direct or indirect representatives, manufacturers agents, distribution of catalogs, or other advertising matter or by any other means, and by reason thereof receives orders for tangible personal property or for storage, use, consumption, or distribution in this State.

(3) operating a marketplace as a marketplace facilitator, as defined in Code Section 12-36-71.

The department, when necessary for the efficient administration of this chapter, may treat any salesman, representative, trucker, peddler, or canvasser as the agent of the dealer, distributor, supervisor, employer, or other person under whom they operate or from whom they obtain the tangible personal property sold by them, regardless of whether they are making sales on their own behalf or on behalf of the dealer, distributor, supervisor, employer, or other person. The department may also treat the dealer, distributor, supervisor, employer, or other person as a retailer for purposes of this chapter.

Amend Title 12, Chapter 36 by adding the following section:

SECTION 2. Section 12-36-71: Marketplace facilitator means any person who facilitates a retail sale of tangible personal property by (1) listing or advertising another person's products in any marketplace where sales at retail occur, whether physical or electronic, including stores, booths, catalogs, Internet websites, and similar places, and (2) processing the payment from the customer, either directly or indirectly through a third party, regardless of whether the marketplace facilitator receives compensation or other consideration in exchange for its services. A marketplace facilitator includes any related entities assisting in sales, storage, distribution, payment processing, or in any other manner with respect to the marketplace.

For purposes of this chapter, retail sales of tangible personal property made through a marketplace facilitator's marketplace are considered retail sales by the marketplace facilitator, and the marketplace facilitator is considered to be engaged or continuing within this State in the business of selling tangible personal property at retail and a retailer maintaining a place of business in this State.

Amend Code Section 12-36-90(1)(a) as follows:

SECTION 3. Section 12-36-90.

Gross proceeds of sales, or any similar term, means the value proceeding or accruing from the sale, lease, or rental of tangible personal property.

(1) The term includes:

(a) the proceeds from the sale of property sold on consignment by the taxpayer or from the sale of tangible personal property sold through a marketplace facilitator's marketplace;

Amend Code Section 12-36-130(1) as follows:

SECTION 4. Section 12-36-130.

Sales price means the total amount for which tangible personal property is sold, without any deduction for the cost of the property sold, the cost of the materials used, labor or service cost, interest paid, losses, or any other expenses.

(1) The term includes:

(a) any services or transportation costs that are a part of the sale, whether paid in money or otherwise; and

(b) any manufacturers or importers excise tax imposed by the United States; and,

(c) the proceeds from the sale of property sold on consignment by the taxpayer or from the sale of tangible personal property sold through a marketplace facilitator's marketplace.

Amend Code Section 12-36-1340 as follows:

SECTION 5. Each seller making retail sales of tangible personal property for storage, use, or other consumption in this State shall collect and remit the tax in accordance with this chapter and shall obtain from the department a retail license as provided in this chapter, if the retail seller:

- (1) maintains a place of business;
- (2) qualifies to do business;
- (3) solicits and receives purchases or orders by an agent, independent contractor, representative, Internet websites, or any other means or salesman; or
- (4) distributes catalogs, or other advertising matter, and by reason of that distribution receives and accepts orders from residents within the State.

SECTION 6. This act takes effect the first day of the third month after the signature of the Governor.

VII. Additional Documents to Submit

A. Reports

19. Please provide an updated version of the Reports Template from the Accountability Report. In the updated version, please do the following:

Please see Exhibit 4: Reports Template from the Accountability Report

- a. Add any reports necessary so the chart is current as of the date of submission of the Program Evaluation Report and include:
- i. Audits performed on the agency by external entities, other than Legislative Audit Council, State Inspector General, or State Auditor's Office, during the last five years;

IRS Compliance Review
E911 Cost Study
Criminal Justice Information Service Compliance Review
Payment Card Industry Compliance Review
Procurement Compliance Review

- ii. Audits performed by internal auditors at the agency during the last five years;

As mentioned in Section II.C.8 of this PER, most of the internal audits conducted are compliance related in nature and include reviewing information technology and security. As such, Internal Audit Reports are not posted online or made available to the public due to the sensitivity of the information being reviewed.

- iii. Other reports, reviews or publications of the agency, during the last five years, including fact sheets, reports required by provisos, reports required by the federal government, etc.; and

See Exhibit 5: Reports Not Published Online

- b. Include the website link for each document in the “Method to Access the Report” column, if website link is available. If website link is not available, enter the method by which someone from the public could access the report. If the method is to call or send a request to the agency, please specify to whom the request must be sent and any details the individual must include in the request.

See Exhibit 4: Reports Template from the Accountability Report

- c. Submit an electronic copy of any internal audits that are not posted online.

As mentioned in Section II.C.8 of this PER, most of the internal audits conducted are compliance related in nature and include reviewing information technology and security. As such, Internal Audit Reports are not posted online or made available to the public due to the sensitivity of the information being reviewed.

B. Organizational Charts

20. Please submit electronic copies of the agency’s organizational chart for the current year and as many years back as the agency has readily available.

Please see Exhibit 3.

C. Glossary of Terms

21. Please submit a Word document that includes a glossary of terms, including, but not limited to, acronyms used by the agency.

SCDOR INTERNAL WORKING TERMS	
TERM or ACRONYM	DESCRIPTION
ABL	Alcohol Beverage License
ACH	Automated Clearing House
ACL	Audit Command Language
ACS	Automated Collection System
ALJ	Administrative Law Judge
APM	Associate Public Manager
APT	Advanced Persistent Threat
ARMS	Automated Receivable Management System
BPP	Business Personal Property
BTR	Business Taxpayer Registration
CAMA	Computer Assisted Mass Appraisal
CCD	Cash Concentration or Disbursement
CH	Channel Management
CI	Criminal Investigations
CIO	Chief Information Officer
CISO	Chief Information Security Officer
CNV	Conversion
COC	Certificate of Compliance
COD	Coin Operated Device

Compliance	May refer to either taxpayer compliance or SCDOR compliance with external regulatory bodies
CPA	Certified Public Accountant
CPM	Certified Public Manager
CRM	Customer Relationship Management
DASD	Direct Access Storage Device
DBA	Doing Business As
DBMS	Database Management System
DD	Department Determination
DFU	District Function Unit
DLN	Document Locator Number
DLP	Data Loss Prevention
DORWAY	SCDOR's new consolidated tax processing system
EC	Enforced Compliance
EDI	Electronic Data Interchange
EI	Entity Identification
EIN	Employer Identification Number
EPMS	Employee Performance Management System
EFT	Electronic Funds Transfer
EFW	Electronic Funds Withdrawal
ELF	Electronic Filing Program
EWH	Employer Withholding
FAQ	Frequently Asked Questions
FEIN	Federal Employer Identification Number
FILOT	Fee in Lieu of Tax
FLSA	Fair Labor Standards Act
FMLA	Family Medical Leave Act
FO	May refer to SCDOR's Field Operations Division or a Field / district Office
FTE	Full-Time Employee/Equivalent
FTF	Failure to File
FTI	Federal Tax Information (information provided by the IRS)
FY	Fiscal Year
GEAR	Governmental Enterprise Accounts Receivable
GL	General Ledger
GS	SCDOR's Government Services Division
HQ	Headquarters
HR	SCDOR's Human Resources Department
The Huddle	SCDOR's Intranet for Employees
IA	SCDOR's Internal Audit Division
IDT	Interdepartmental Transfer
IDV	Identity Verification
IIT	Individual Income Tax
IL	Information Letter
ILT	Instructor-Led Training
IMF	Infrastructure Maintenance Fee
IPS	Intrusion Protection System
IRS	Internal Revenue Service
IT	Information Technology

ITSS	Integrated Tax Support Services
IVR	Interactive Voice Response
JDC	Job Development Credit
JRT	Job Retraining Credit
LAN	Local Area Network
LAPS	Local Administrator Password System
LBD	Liquor By the Drink
LLC	Limited Liability Corporation
LLP	Limited Liability Partnership
LMS	Learning Management System
LOST	Local Option Sales Tax
MeF	Modernized e-File
MMO	Materials Management Operation
MRS	Miscellaneous Refund System
MyDORWAY	SCDOR's online portal for taxpayers to use to register, file taxes, make payments, and more
NAICS	North American Industrial Classification System
NEO	New Employee Orientation
NOC	Notification of Change
NOPA	Notice of Proposed Adjustment / Assessment
OC	Outbound Correspondence
OGC	SCDOR's Office of General Counsel
OJT	On the Job Training
OWA	Outlook Web Application
PCI	Payment Card Industry
PCVD	Period Covered
PD	Position Description
P&I	Penalty & Interest
PI	Personal Information
PII	Personal Identifying Information
PKI	Public Key Infrastructure
PNOA	Proposed Notice of Assessment / Adjustment
PO	Purchase Order
POA	Power of Attorney
PS	SCDOR's Protective Services
RA	Tax Revenue Accounting
RDA	Rural Development Act
Revenue	May refer to tax revenue / collections or SCDOR budget
RIA	Registered Investment Advisor
RO	Revenue Officer
ROB	Rules of Behavior
RP	Revenue Procedure
RR	Revenue Ruling
SANS	SysAdmin Audit Network Security
SCBOS	SCDOR's South Carolina Business One Stop
SCEWS	SCDOR's South Carolina Employer Withholding
SCEIS	South Carolina Enterprise Information System
SDT	Secure Data Transfer
SIC	Standard Industrial Code

SID	Single Identification Number
SME	Subject Matter Expert
SOA	Sales Office Audit
SOL	Statute of Limitations
SP	Sole Proprietor
SQR	Solution Request
SSN	Social Security Number
SSR	IRS Safeguard Security Report
STI	State Tax Information
SWAMP	Solid Waste Management & Policy Act
TA	Taxpayer Assistance
TAO	Taxpayer Assistance Office
TAS	Taxpayer Accounting System
TBS	SCDOR's Taxpayer & Business Services Division
TDS	Transcript Delivery System (from the IRS)
TIF	Tax Increment Financing
TOP	Treasury Offset Program
TP	Taxpayer
TRB	Technology Review Board
TS	SCDOR's Technology Services
VITA	Volunteer Income Tax Assistance Program
VOIP	Voice Over Internet Protocol
WAN	Wide Area Network
WH	Withholding
WITS	Work Item Tracking System

EXTERNAL STAKEHOLDERS	
ACRONYM (if applicable)	NAME
AICPA	American Institute of Certified Public Accountants
	Attorney General's Office
	Avalara (Zytax)
	Banks/Financial Institutions
BWA	Beer Wholesalers Association
BEA	Board of Economic Advisors
CPAA	Certified Public Accountants Association
	Chambers of Commerce
	Citizens of South Carolina
	Clemson Data Center
	Clemson University Extension
CG	Comptroller General
	Counties
CJIS	Criminal Justice Information Services
	Economic Development Attorneys
EDO	Economic Development Organization
	Elected Officials
ETAAC	Electronic Tax Administration Advisory Committee (IRS)
FAST	FAST Enterprises
FTA	Federation of Tax Administrators

	Film Commission
GFAO	Government Finance Officers Association of South Carolina
SCGSAH	Governor's School for the Arts & Humanities
	House Ethics Committee
	Housing Authorities
	Immedion, LLC
	Institutions of Higher Learning
IRS	Internal Revenue Service
LAC	Legislative Audit Council
LOC	Legislative Oversight Committee
	Lexington County Fire Marshall
	Lexington County Sheriff's Department
	Manufacturers
	Media
MTC	Multistate Tax Commission Accounting Firms
MASC	Municipal Association of South Carolina
NATPTAX	National Association of Tax Professionals
NACHA	National Automated Clearing House Association
NCIC	National Crime Information Center
	Nonpublic Postsecondary Institution Licensing
ORS	Office of Regulatory Staff
	Online Tax Alliance
PCI	Payment Card Industry
	Peer State's Departments of Revenue
	Probation, Parole & Pardon Services
	Public Libraries
	Public Service Commission
	Regulated Businesses (ABL/Bingo)
RFA	Revenue Fiscal Affairs Office (RFA)
	Santee Cooper
SCANA	SCANA
	SCDOR Personnel
	Senate Ethics Committee
	Senate Finance Committee
	Source HOV
	South Carolina Association of Assessing Officials
	South Carolina Association of Auditors, Treasurers and Tax Collectors
	South Carolina Association of Automobile Dealers
SCACPA	South Carolina Association of Certified Public Accountants
	South Carolina Association of Counties
SCAG	South Carolina Attorney General Office
SCATS	South Carolina Automated Tax System
	South Carolina Board of Accountancy
SC NATPTAX	South Carolina Chapter of the National Association of Tax Professionals
SCCB	South Carolina Commission for the Blind
SC CHE	South Carolina Commission on Higher Education
SCCJA	South Carolina Criminal Justice Academy
SCDOA	South Carolina Department of Administration

SCDA	South Carolina Department of Agriculture
	South Carolina Department of Commerce
SCDCA	South Carolina Department of Consumer Affairs
SCDC	South Carolina Department of Corrections
SC DDSN	South Carolina Department of Disabilities and Special Needs
SC DEW	South Carolina Department of Employment & Workforce
SC DHEC	South Carolina Department of Health & Environmental Control
SC DHHS	South Carolina Department of Health & Human Services
SC DOI	South Carolina Department of Insurance
SC DJJ	South Carolina Department of Juvenile Justice
SC LLR	South Carolina Department of Labor, Licensing, and Regulation
SC DMH	South Carolina Department of Mental Health
SC DMV	South Carolina Department of Motor Vehicles
SC DNR	South Carolina Department of Natural Resources
SC PRT	South Carolina Department of Parks, Recreation & Tourism
SC DPS	South Carolina Department of Public Safety
SCDOR	South Carolina Department of Revenue
SC DSS	South Carolina Department of Social Services
SCDOT	South Carolina Department of Transportation
SCDIS	South Carolina Division of Information Security
SC DSHR	South Carolina Division of State Human Resources
SCDTO	South Carolina Division of Technology
SCEL	South Carolina Education Lottery
SCEMD	South Carolina Emergency Management Division
	South Carolina Forestry Commission
	South Carolina General Assembly
SCITS	South Carolina Integrated Tax System
SLED	South Carolina Law Enforcement Division
SCIG	South Carolina Office of Inspector General
SCDPPPS	South Carolina Probation, Pardon, and Parole
SC PEBA	South Carolina Public Employee Benefit Authority Insurance Benefits
	South Carolina School Districts
SCSDB	South Carolina School for the Deaf and the Blind
SOS	South Carolina Secretary of State
SCSACCT	South Carolina Society of Accountants
SC SAO	South Carolina State Auditor's Office
	South Carolina State Ethics Commission
SFAA	South Carolina State Fiscal Accountability Authority
SCSIAA	South Carolina State Internal Auditors Association
STO	South Carolina State Treasurer's Office
SCWCC	South Carolina Workers Compensation Commission
SEATA	Southeastern Association of Tax Administrators
SEATA	Southeastern Association of Tax Administrators
SAS	Statistical Analysis Systems
	Tax Attorneys
TAPS	Tax Collectors Association of the Palmetto State
	Tax Preparer Software Vendors
	Tax Preparers
	Taxpayers (Individual, business, and property taxpayers)

IIA	The Institute of Internal Auditors
SBA	United States Small Business Association
TIGTA	United States Treasury Inspector General for Tax Administration
	Various Housing Authorities
	Vendors

VIII. Feedback (Optional)

After completing the Program Evaluation, please provide feedback to the Committee by answering the following questions:

22. What other questions may help the Committee and public understand how the agency operates, budgets, and performs?

None

23. What are the best ways for the Committee to compare the specific results the agency obtained with the resources the agency invested?

The Program Evaluation Report (PER) provides a comprehensive snapshot of the SCDOR mandates, deliverables, and operations and when considered along with our accountability reports, these sources should be the best avenue to begin such a comparison.

24. What changes to the report questions, format, etc., would agency representatives recommend?

The Comprehensive Finance worksheet may not be helpful information to the general public who are not familiar with the structure of governmental budgeting and accounting.

25. What benefits do agency representatives see in the public having access to the information in the report?

Public access to the PER and some of the worksheets may help citizens better understand what SCDOR does and does not do. The general public has some misperceptions about the responsibilities of the SCDOR. For example, some think SCDOR is responsible for writing the tax laws.

26. What are two-three things agency representatives could do differently next time (or it could advise other agencies to do) to complete the report in less time and at a lower cost to the agency?

We will use the review of our mandated deliverables on an annual basis going forward. While SCDOR actively practices strategic planning, the request in the PER for the deliverables provided a different perspective which we found beneficial.

We will continue our efforts to identify and use improved performance metrics.

27. Please provide any other comments or suggestions the agency would like to provide.

SCDOR appreciates the opportunity to provide information about the functions and responsibilities of our agency to the LOC. The process of this comprehensive review in preparing our response, although lengthy and detailed, has been a positive experience in that the deliverables worksheet is another tool we will use in making agency business decisions. We realize the benefit of reviewing the alignment of resource with mandated deliverables. SCDOR would like to ask what should we expect to see regarding prospective referencing by the LOC in years subsequent to our review - to what extent is LOC following up on us and other agencies?

Suggestions to current standard practices:

- 1) Consider adding to the standard practices to redact individual's names from public input prior to posting online - the comments made by the public may or may not be factual or truthful, however, they are given the option of remaining anonymous, so, there is no recourse for outright slander. And, since the information is published on a government website, the general public may believe the comments to be verified and truthful because the LOC is credible - unlike something posted on fitsnews. This could impact the individuals mentioned - even in the future seeking of a job.
- 2) Add to the standard practices to redact the following from public input prior to posting online - 1) IT/security related information; 2) and PII or other protected or confidential information individuals may share; and 3) agency specific proprietary information (i.e., how tax returns are selected for fraud review)
- 3) Standard Practices - 10.4.3 - says survey results will post online monthly - we were told every 2 weeks in entrance

Laws

(Study Step 1: Agency Legal Directives, Plan and Resources)

Agency Responding	Department of Revenue
Date of Submission	5/31/2018

Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Customer/Client		Deliverable
					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
1	Title 1	State		Administration of Government			
1.1	1-30-95	State	Statute	SCDOR is governed by an Agency Director who is appointed by the Governor. There are no service limits for an Agency Director. The Agency Director may be removed by the Governor as provided in 1-3-240(B).	No		No
2	Title 3	State		U.S. government, Agreements and Regulations			
2.1	3-11-400(C)(3)(b)(i)	State	Statute	SCDOR must develop the form and format to report the average daily percentage of winnings to losses by gambling vessels. SCDOR must perform an annual audit to verify the accuracy of the reports.	Yes	Taxpayers	Yes - Providing report
2.2	3-11-400(C)(3)(b)(iii)	State	Statute	SCDOR must make the information reported from gambling vessels available on a quarterly basis to: the county or municipality from which the gambling vessel originates, the general public, the Governor, President Pro Tempore of the Senate and the Speaker of the House.	Yes	Local Government, taxpayers and the Governor, President Pro Tempore of the Senate and the Speaker of the House.	Yes - Providing report
3	Title 4	State		Counties			
3.1	4-10-90(A)	State	Statute	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)	Yes	Local Government	Yes - Other service or product
3.2	4-10-90(B)	State	Statute	All revenues collected must be remitted to the State Treasurer to be credited to a Local Sales and Use Tax Fund.	Yes	Local Government	Yes - Other service or product
3.3	4-10-90(C)	State	Statute	SCDOR shall furnish data to the State Treasurer and to the governing bodies of the counties and municipalities receiving revenues for the purpose of calculating distributions and estimating revenues. The information which may be supplied to counties and municipalities includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers. (Local Option Sales Tax)	Yes	Local Government	Yes - Other service or product
3.4	4-10-350(A)	State	Statute	SCDOR must administer and collect the Capital Project Sales Tax in the same manner that other sales and use taxes are collected.	Yes	Local Government	Yes - Other service or product
3.5	4-10-360	State	Statute	SCDOR shall deposit with the State Treasurer all collections to be credited to a separate account.	Yes	Local Government	Yes - Other service or product
3.6	4-10-370	State	Statute	SCDOR shall furnish data to the State Treasurer and to county treasurers receiving revenues for the purpose of calculating distributions and estimating revenues (Capital Project Sales Tax).	Yes	State Treasurer and Local Government	Yes - Other service or product

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					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
3.7	4-10-440	State	Statute	SCDOR shall remit collections from the Education Capital Improvement tax to the State Treasurer	Yes	State Treasurer and Local Government	Yes - Other service or product
3.8	4-10-450	State	Statute	SCDOR shall furnish data to the State Treasurer and to a school district and others receiving tax revenues pursuant to this article for the purpose of calculating distributions and estimating revenues. (Education Capital Improvement Sales Tax)	Yes	State Treasurer and Local Government	Yes - Other service or product
3.9	4-10-580(A)	State	Statute	SCDOR must administer and collect local sales tax in the same manner that other sales taxes are collected.	Yes	Local Government	Yes - Other service or product
3.10	4-10-770	State	Statute	SCDOR must administer and collect the local option sales and use tax for local property tax credits, if imposed by a county, in the same manner that other sales and use taxes are collected.	Yes	Local Government	Yes - Other service or product
3.11	4-10-930	State	Statute	SCDOR shall accept for filing a certified copy of an ordinance or referendum results reducing or repealing the Local Option Tourism Development fee.	No		No
3.12	4-10-940	State	Statute	SCDOR can retain a fee for administering the Tourism Development fee.	No		No
3.13	4-10-940 (B)	State	Statute	SCDOR must administer and collect the Tourism Development Fee in the same manner as the Sales and Use Tax.	Yes	Taxpayer	Yes - Other service or product
3.14	4-10-940 (E)	State	Statute	SCDOR shall deposit collected fees with the State Treasurer	Yes	State Treasurer and Local Government	Yes - Other service or product
3.15	4-10-960	State	Statute	SCDOR shall furnish data to the State Treasurer and to the municipal treasurers receiving revenues for the purpose of calculating distributions and estimating revenues.	Yes	State Treasurer and Local Government	Yes - Other service or product
3.16	4-12-30(B)(3)	State	Statute	SCDOR shall designate by December thirty first of each year the counties qualifying for the reduced fee-in-lieu threshold requirement.	Yes	Local Government	Yes - Other service or product
3.17	4-12-30(D)(2)(a)(i)	State	Statute	In certain special instances, SCDOR must determine the value of property subject to the fee-in-lieu of taxes.	Yes	Local Government	Yes - Other service or product
3.18	4-12-30 (O)(8)	State	Statute	SCDOR shall develop applicable forms and procedures for handling and processing extension requests.	Yes	Local Government	Yes - Other service or product
3.19	4-29-67(D)(2)(a)(iii)	State	Statute	SCDOR must determine a fair market value estimate of the value of the property using the procedure in the statute and must determine the value of real property subject to the fee under certain conditions. In certain special instances.	Yes	Local Government	Yes - Other service or product
3.20	4-29-67 (S)(7)	State	Statute	SCDOR shall develop applicable forms and procedures for handling and processing fee-in-lieu extension requests.	Yes	Local Government	Yes - Other service or product

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3.21	4-37-30 (A)(8)	State	Statute	The Local Option Transportation tax levied pursuant to this section must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Yes	Local Government	Yes - Other service or product	
3.22	4-37-30 (A)(16)	State	Statute	SCDOR shall furnish data to the State Treasurer and to the counties receiving revenues for the purpose of calculating distributions and estimating revenues.	Yes	Local Government	Yes - Other service or product	
4	Title 6	State	Local Government - Provisions Applicable to Special Purpose Districts and Other Political Subdivisions					
4.1	6-1-85 (A)	State	Statute	SCDOR shall provide assessed values and fair market values of properties collected in accordance with 59-20-20 to the Office of Research and Statistics of the Revenue and Fiscal Affairs Office.	Yes	SC Office of Research and Statistics	Yes - Other service or product	
4.2	6-1-810	State	Statute	SCDOR shall share data helpful to both the department and the implementing jurisdiction regarding the enforcement of accommodation tax laws (Fairness in Lodging Acts).	Yes	Local Government	Yes - Other service or product	
4.3	6-1-825	State	Statute	SCDOR shall identify websites containing 'rent by owner' vacation rental opportunities and request them to post a statement on the website that the owner of South Carolina rental properties is required to be licensed and to collect applicable local and state fees and taxes	Yes	Local Government	Yes - Other service or product	
5	Title 11	State	Public Finance					
5.1	11-9-820 (A)(1)(d)	State	Statute	The Director of SCDOR shall serve as an ex officio member with no voting rights on the Board of Economic Advisors(BEA), a division of the Revenue and Fiscal Affairs Office.	Yes	State Government	Yes - Serving on board, commission, or committee	
5.2	11-9-820 (D)	State	Statute	SCDOR must provide to the Board of Economic Advisors by November tenth a report of the amount of tax credits claimed and magnetic tapes containing data from all state individual and corporate income tax filings from the previous year.	Yes	South Carolina Board of Economic Advisors	Yes - Other service or product	
5.3	11-9-825	State	Statute	The BEA must be supplemented by one professional from the staff of SCDOR.	Yes	South Carolina Board of Economic Advisors	Yes - Other service or product	
5.4	11-11-10	State	Statute	SCDOR shall furnish information as requested from the Executive Budget Office and Fiscal Affairs Office, and shall be present at all hearings before the committees having charge of the appropriations in the Senate and the House.	Yes	Executive Budget Office and Fiscal Affairs Office	Yes - Other service or product	
5.5	11-11-156 (5)(b)	State	Statute	SCDOR must reimburse the county treasurer for Homestead Exemption credits of each school district in the county.	Yes	Local Government	Yes - Other service or product	

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5.6	11-44-70 (A)	State	Statute	SCDOR shall provide for the manner in which the angel investor application is to be submitted and shall review the application and tentatively approve the application upon determining that it meets the requirements of this chapter. SCDOR shall provide tentative approval of the application by the date provided in subsection (C). SCDOR shall notify each qualified investor of the tax credits tentatively approved and allocated to the qualified investor by January thirty first of the year after the application was submitted. If the credit amounts on applications filed with SCDOR exceed the maximum aggregate limit of tax credits, then the tax credit must be allocated among the angel investors who filed a timely application on a pro rata basis, based upon the amounts otherwise allowed by this chapter. SCDOR shall report by March thirty first each year to the House Ways and Means Committee, the Senate Finance Committee, and the Governor, by county, the number of angel investor tax credit applications SCDOR has received, the number of applications approved and the tax credits approved. The report must be available in a conspicuous place on SCDOR's website. SCDOR shall ascertain the amount of State excise tax paid on cigarettes sold within South Carolina.	Yes	Taxpayers	Yes - Other service or product
5.7	11-44-70 (B)	State	Statute		Yes	Taxpayers	Yes - Other service or product
5.8	11-44-70 (C)	State	Statute		Yes	Taxpayers	Yes - Other service or product
5.9	11-44-70(D)	State	Statute		Yes	House Ways and Means, Senate Finance, Governor	Yes - Providing report
5.10	11-47-20(j)	State	Statute		Yes	Taxpayers	Yes - Other service or product
6	Title 12	State	Taxation				
6.1	Title 12, Chapter 2						
6.1.1	12-2-5	State	Statute	SCDOR is governed by an Agency Director who is appointed by the Governor. There are no service limits for an Agency Director. The Agency Director may be removed by the Governor as provided in 1-3-240(B).	No		No
6.2	Title 12, Chapter 4			The South Carolina Department of Revenue, Department Organization			
6.2.1	12-4-10	State	Statute	SCDOR must administer and enforce SC revenue laws, licensing and regulation of alcoholic liquors, beer and wine, and assess penalties for violations, and other laws specifically assigned.	Yes	Taxpayers	Yes - Other service or product
6.2.2	12-4-310(1)	State	Statute	SCDOR shall hold meetings, as considered necessary.	No		No
6.2.3	12-4-310(2)	State	Statute	SCDOR shall formulate and recommend legislation to enhance uniformity, enforcement, and administration of the tax laws, and secure just taxation and improvements in the system of taxation.	Yes	General Assembly and Taxpayers	Yes - Other service or product

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					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
6.2.4	12-4-310(3)	State	Statute	SCDOR shall consult and confer with the Governor upon the subject of taxation, the administration of the laws, and the progress of the work of the department, and furnish the Governor reports, assistance, and information he may require.	Yes	Governor	Yes - Other service or product
6.2.5	12-4-310(4)	State	Statute	SCDOR shall prepare and publish, annually, statistics reasonably available with respect to the operation of the department, including amounts collected, and other facts it considers pertinent and valuable.	Yes	Stakeholders and Taxpayers	Yes - Providing report
6.2.6	12-4-310(5)	State	Statute	SCDOR shall make available to the authorities of a political subdivision information reported to SCDOR pursuant to the requirements of Chapter 36 of this title of businesses licensed under Section 12-36-510 in the requesting political subdivision.	Yes	Local Government	Yes - Other service or product
6.2.7	12-4-310(6)	State	Statute	SCDOR shall hire all necessary personnel, including officers, agents, deputies, experts, and assistants, and assign to them duties and powers as the department prescribes.	No		No
6.2.8	12-4-310(7)	State	Statute	SCDOR shall require those of its officers, agents, and employees it designates to give bond for the honest performance of their duties in the sum and with the sureties it determines; and all premiums on the bonds must be paid by the department	No		No
6.2.9	12-4-310(8)	State	Statute	SCDOR shall pay travel expenses, purchase, or lease all necessary facilities, equipment, books, periodicals, and supplies for the performance of its duties	No		No
6.2.10	12-4-310(9)	State	Statute	SCDOR shall exercise and perform other powers and duties as granted to it or imposed upon it by law	No		No
6.2.11	12-4-310(10)	State	Statute	SCDOR shall make gross receipts or net taxable sales figures reported to SCDOR available to municipalities or counties levying a tax based on gross receipts or net taxable sales.	Yes	Local Government	Yes - Other service or product
6.2.12	12-4-310(11)	State	Statute	SCDOR shall provide data and assistance to municipalities and counties in which Article 8, Chapter 1, Title 6, the Fairness in Lodging Act, is implemented.	Yes	Local Government	Yes - Other service or product
6.2.13	12-4-360	State	Statute	SCDOR shall verify, when requested by the Retirement Systems of the Public Employee Benefit Authority, information on individual income tax returns to assist the retirement systems in ascertaining if an individual receiving disability benefits has gainful employment for which he is receiving compensation.	Yes	South Carolina Retirement System	Yes - Other service or product

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					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
6.2.14	12-4-375	State	Statute	SCDOR can retain and expend the first one hundred fifty thousand dollars from bankruptcy operations to defray administrative cost	No		No
6.2.15	12-4-377	State	Statute	SCDOR must maintain adequate records accounting for the receipt of funds from the sale of confiscated alcoholic beverages. This revenue shall be deposited to the General Fund after deducting costs.	Yes	General Fund	Yes - Other service or product
6.2.16	12-4-380	State	Statute	SCDOR shall report to the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee, within thirty days of final settlement, the details of all tax liabilities reduced by order of the director.	Yes	Senate Finance Committee and House Ways and Means Committee	Yes - Providing report
6.2.17	12-4-385	State	Statute	SCDOR shall notify the appropriate licensing division of the Department of Labor, Licensing and Regulation when a change in policy is proposed concerning a particular industry group.	Yes	Department of Labor, Licensing and Regulation	Yes - Other service or product
6.2.18	12-4-387	State	Statute	SCDOR shall use available personnel to conduct audits involving all taxes to help promote voluntary compliance and collect revenues for the general fund.	Yes	Taxpayers	Yes - Other service or product
6.2.19	12-4-388	State	Statute	SCDOR may charge participants in taxpayer education workshops a fee to cover direct costs.	No		No
6.2.20	12-4-390 (A)	State	Statute	SCDOR can collect fees to recover the cost of the production, purchase, handling and mailing of documents, publications, records and data sets.	No		No
6.2.21	12-4-390 (C)	State	Statute	SCDOR is required to pay for annual costs to maintain a legislatively mandated requirement (license or professional designation) for employment by SCDOR.	No		No
6.2.22	12-4-510(2)	State	Statute	In order to administer effectively the equitable assessment of property for taxation, SCDOR shall make the levy upon the assessed value of property subject to tax necessary to raise the annual appropriations made by the General Assembly as it relates to private carlines and flight equipment.	Yes	General Assembly and taxpayers	Yes - Other service or product
6.2.23	12-4-520(1)	State	Statute	SCDOR shall call meetings of all county assessors, to provide instruction as to the law governing the assessment and taxation of all classes of property. SCDOR shall formulate and prescribe rules to govern assessors and county boards of tax appeals in the discharge of their duties.	Yes	Local Government	Yes - Other service or product
6.2.24	12-4-520(2)	State	Statute	SCDOR shall confer with, advise, and direct assessors and county boards of tax appeals as to their duties.	Yes	Local Government	Yes - Other service or product

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					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
6.2.25	12-4-520(5)	State	Statute	SCDOR shall require county auditors to place upon the assessment rolls omitted property that may have escaped taxation in the current or previous years.	Yes	Local Government	Yes - Other service or product
6.2.26	12-4-540(A)	State	Statute	SCDOR has sole responsibility for the appraisal, assessment, and equalization of the taxable values of corporate headquarters, corporate office facilities, and distribution facilities and of the real and personal property owned by or leased by manufacturing, railway, private carline, airline, water, heat, light and power, telephone, cable television, sewer, pipeline, and mining businesses in the conduct of their business. SCDOR has sole responsibility for the appraisal, assessment, and equalization of the taxable values of the personal property of merchants.	Yes	Taxpayers	Yes - Other service or product
6.2.27	12-4-540(D)	State	Statute	SCDOR shall assess all real and personal property, leased or used, to the owner, except as otherwise provided.	Yes	Local Government and Taxpayers	Yes - Other service or product
6.2.28	12-4-550(1)	State	Statute	SCDOR shall require municipal, county, and other public officers to report information as to the assessment of property, collection of taxes, receipts from licenses and other sources, and information necessary in the work of SCDOR.	Yes	Local Government and Taxpayers	Yes - Other service or product
6.2.29	12-4-550(2)	State	Statute	SCDOR shall require all persons to furnish information concerning their capital, bonded or other debts, current assets and liabilities, value of property, earnings, operating and other expenses, taxes, and other facts necessary for SCDOR to ascertain the value and relative tax burden borne by all kinds of property.	Yes	Local Government and Taxpayers	Yes - Other service or product
6.2.30	12-4-560	State	Statute	SCDOR shall prepare appropriate manuals, guides, and other aids for the equitable assessment of all properties and prepare suitable forms for an adequate listing and description of property by groups and classes.	Yes	Local Government and Taxpayers	Yes - Other service or product
6.2.31	12-4-580	State	Statute	SCDOR charges a fee to governmental entities for collecting outstanding liabilities on their behalf.	No		No
6.2.32	12-4-710	State	Statute	SCDOR shall determine if any property qualifies for exemption from local property taxes under Section 12-37-220, except for the exemption provided by 12-37-220(A)(9) in accordance with the Constitution and general laws. This determination must be made on an annual basis and the appropriate county official advised by SCDOR by June first of each year.	Yes	Local Government and Taxpayers	Yes - Other service or product

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6.2.33	12-4-730	State	Statute	SCDOR shall certify a property tax exemption on real and personal property to the auditor's office in the county for those approved.	Yes	Local Government and Taxpayers	Yes - Other service or product
6.3	Title 12, Chapter 6			South Carolina Income Tax: SCDOR's Administration, Annual Adjustment to Income Tax Brackets, Tax Credit Administration, Eligibility and Certification Procedures.			
6.3.1	12-6			SCDOR must collect and remit individual income tax to the General Fund.	Yes	Taxpayers and General Fund	Yes - Other service or product
6.3.2	12-6-20	State	Statute	SCDOR shall administer and enforce the taxes imposed by Chapter 6. SCDOR shall make and publish rules and regulations necessary to enforce this chapter.	Yes	Taxpayers	Yes - Other service or product
6.3.3	12-6-520	State	Statute	Annually by December fifteen, SCDOR shall adjust the income tax brackets in the same manner as the Internal Revenue Code 1(f), but limited to one-half the adjustment of IRC Section 1(f) and limit the adjustment to four percent a year and round off to the nearest ten dollars. Inflation adjustments must be made cumulatively to the income tax brackets.	Yes	Taxpayers	Yes - Other service or product
6.3.4	12-6-530	State	Statute	SCDOR must collect and remit corporate income tax to the General Fund.	Yes	Taxpayers and General Fund	Yes - Other service or product
6.3.5	12-6-1140(10)(d)	State	Statute	SCDOR must approve forms by which certifications must be filed by members of the State Guard and other officers eligible for a deduction.	Yes	State Guard Members	Yes - Other service or product
6.3.6	12-6-3360 (B)	State	Statute	SCDOR shall rank and designate the state's counties for purposes of the jobs tax credit.	Yes	Local Government	Yes - Other service or product
6.3.7	12-6-3360(l)	State	Statute	The appropriate agency involved with the jobs tax credit shall determine if qualifying net increases or decreases have occurred related to jobs.	Yes	Taxpayers	Yes - Other service or product
6.3.8	12-6-3360 (J)	State	Statute	The appropriate agency shall prescribe certification procedures to ensure taxpayers can claim credits in future years even if a particular county's classification is changed.	Yes	Taxpayers	Yes - Other service or product
6.3.9	12-6-3367 (D)	State	Statute	SCDOR shall prescribe certification procedures to ensure taxpayers may qualify for a corporate tax moratorium in future years even if a particular county is removed from the list of qualifying counties.	Yes	Taxpayers	Yes - Other service or product
6.3.10	12-6-3375(B)(2)	State	Statute	SCDOR must prescribe the manner in which a taxpayer shall claim a credit for increasing its port cargo volume.	Yes	Taxpayers	Yes - Other service or product

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6.3.11	12-6-3381	State	Statute	SCDOR must prescribe a form in order to claim the tax credit for costs associated with a premarital preparation course.	Yes	Taxpayers	Yes - Other service or product
6.3.12	12-6-3588	State	Statute	SCDOR shall determine the proof necessary to meet the requirements of the Clean Energy Tax Incentive Credit. SCDOR must certify the qualifying expenditures for the credit. SCDOR must consult with the Department of Commerce, the State Energy Office or any other agency on standards for certification	Yes	Taxpayers	Yes - Other service or product
6.3.13	12-6-3620(E)	State	Statute	SCDOR shall consult with the State Energy Office or any other appropriate state and federal officials on standards for certification. SCDOR must notify the taxpayer that it qualifies for the biomass resource credit.	Yes	Taxpayers	Yes - Other service or product
6.3.14	12-6-3622(B)	State	Statute	The fire sprinkler system credit is claimed on a form developed by SCDOR.	Yes	Taxpayers	Yes - Other service or product
6.3.15	12-6-3780(A)(1)	State	Statute	SCDOR must prescribe the manner in which to claim the credit.	Yes	Taxpayers	Yes - Other service or product
6.3.16	12-6-3780 (B)(2)	State	Statute	If the preventative maintenance refundable income tax credit claimed in a tax year is less than the amounts transferred to SCDOR, then the excess shall revert back from SCDOR to the Department of Transportation.	Yes	Department of Transportation	Yes - Other service or product
6.3.17	12-6-3910 (A)	State	Statute	SCDOR must prescribe forms for estimated taxes.	Yes	Taxpayers	Yes - Other service or product
6.3.18	12-6-5060(B)	State	Statute	SCDOR must put a check off list on all individual income tax returns. The instructions to the income tax form must contain a description of the purposes for which the funds were established and the use of the monies from the income tax contributions.	Yes	Taxpayers	Yes - Other service or product
6.3.19	12-6-5060(C)	State	Statute	SCDOR shall determine and report at least annually to the appropriate agency administering the fund the amount of contributions. SCDOR shall transfer the appropriate amount to each fund at the earliest possible time. The incremental cost of collection must be retained by SCDOR.	Yes	State Agencies	Yes - Other service or product
6.3.20	12-6-5590(E)	State	Statute	SCDOR shall examine the substance and donative intent, rather than merely the form, of contributions qualifying as a qualified conservation contribution.	Yes	Taxpayers	Yes - Other service or product
6.4	Title 12, Chapter 8			Income Tax Withholding: SCDOR's administrative responsibilities			
6.4.1	12-8	State	Statute	SCDOR must collect and remit revenue from withholding tax to the General Fund.	Yes	Taxpayers	Yes - Other service or product
6.4.2	12-8-520 (A)	State	Statute	Employers withhold based on tables and rules promulgated by SCDOR.	Yes	Taxpayers	Yes - Other service or product

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6.4.3	12-8-590 (A)	State	Statute	SCDOR is to prescribe forms and provide for the manner in which withholding is to be conducted for distributions to non-resident shareholders of corporations and non-resident partners of partnerships.	Yes	Taxpayers	Yes - Other service or product
6.4.4	12-8-1530 (A)	State	Statute	SCDOR is required to develop quarterly withholding returns.	Yes	Taxpayers	Yes - Other service or product
6.5	Title 12, Chapter 10			Enterprise Zone Act of 1995. SCDOR's administrative and audit responsibilities in coordination with the State Rural Infrastructure Fund.			
6.5.1	12-10-80(A)(11)	State	Statute	SCDOR shall audit each qualifying business with claims in excess of ten thousand dollars in a calendar year at least once every three years to verify proper sources and uses of the funds. SCDOR shall impose a penalty for all reports filed after June thirtieth or the approved extension date.	Yes	Taxpayers	Yes - Other service or product
6.5.2	12-10-80(E)	State	Statute	SCDOR is required to remit the appropriate amount of funds to the State Rural Infrastructure Fund.	Yes	State Rural Infrastructure Fund	Yes - Other service or product
6.5.3	12-10-82	State	Statute	SCDOR must create a form for a taxpayer to make an election to assign job development credits to a designated trustee.	Yes	Taxpayers	Yes - Other service or product
6.5.4	12-10-85(A)	State	Statute	Funds received by SCDOR for the State Rural Infrastructure Fund must be deposited in the State Rural Infrastructure Fund of the Council.	Yes	State Rural Infrastructure Fund	Yes - Other service or product
6.5.5	12-10-88(B)	State	Statute	SCDOR shall remit the redevelopment fees for each calendar quarter for which the Redevelopment Authority provides a timely statement with required information.	Yes	Redevelopment Authority	Yes - Other service or product
6.5.6	12-10-95(I)(2)	State	Statute	SCDOR must audit any business that claimed the job retraining credit every three years solely for the purpose of verifying proper sources and uses of the credit.	Yes	Taxpayers	Yes - Other service or product
6.5.7	12-10-100(B)	State	Statute	SCDOR may retain a portion of the Revitalization Zone/Enterprise Zone fee to defray cost of administration.	NO		No
6.5.8	12-10-105	State	Statute	SCDOR may charge an annual fee to qualifying businesses that claim the job development tax credit to defray administrative cost.	NO		No
6.6	Title 12, Chapter 11			Taxation. Income Tax on Banks			
6.6.1	12-11	State	Statute	SCDOR must collect and remit the bank tax to the General Fund.	Yes	Taxpayers and General Fund	Yes - Other service or product
6.7	Title 12, Chapter 13			Taxation. Income Tax on Buildings and Loan Association			

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					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
6.7.1	12-13	State	Statute	SCDOR must collect and remit the savings and loan association tax to the General Fund.	Yes	Taxpayers and General Fund	Yes - Other service or product
6.8	Title 12, Chapter 20			Corporate License Fees, SCDOR's Corporate Infrastructure Credit report due to the General Assembly.			
6.8.1	12-20	State	Statute	SCDOR shall collect and remit the corporate license fee to the General Fund.	Yes	Taxpayers and General Fund	Yes - Other service or product
6.8.2	12-20-105 (H)	State	Statute	SCDOR shall report to Senate Finance, House Ways and Means and Department of Commerce the history of the license tax credit pursuant to this section.	Yes	SC Senate Finance Committee, House Ways and Means Committee and the Department of Commerce	Yes - Providing report
6.9	Title 12, Chapter 21			Stamp and Business License Tax: SCDOR 's administrative responsibilities for the Tobacco Stamp Tax, Bingo Licensing and Admissions Tax.			
6.9.1	12-21	State	Statute	SCDOR must collect and remit the admission fee, the beer and wine wholesalers excise tax, bingo tax, coin operated device tax and tobacco tax to the General Fund.	Yes	Taxpayers and General Fund	Yes - Other service or product
6.9.2	12-21-625(B)(1)	State	Statute	Five million dollars of the revenue generated from the cigarette surtax shall be directed to the Medical University of South Carolina Hollings Cancer Center.	Yes	Medical University of South Carolina Hollings Cancer Center	Yes - Other service or product
6.9.3	12-21-625(B)(2)	State	Statute	Five million dollars of the revenue generated shall be directed to the Smoking Prevention and Cessation Trust Fund.	Yes	Smoking Prevention and Cessation Trust Fund	Yes - Other service or product
6.9.4	12-21-625(B)(3)	State	Statute	Remaining revenue shall be deposited in the South Carolina Medical Reserve Fund.	Yes	South Carolina Medical Reserve Fund	Yes - Other service or product
6.9.5	12-21-670	State	Statute	SCDOR shall issue a license for sale of tobacco products upon receipt of application and SCDOR shall produce forms for this purpose.	Yes	Taxpayers	Yes - Other service or product
6.9.6	12-21-735 (E)	State	Statute	SCDOR shall prescribe, prepare and furnish stamps for the payment of the cigarette tax. SCDOR shall also cause to be prepared stamps that indicate that a package of cigarettes is exempt.	Yes	Taxpayers, the SC Senate Finance Committee and the House Ways and Means Committee	Yes - Other service or product
6.9.7	12-21-735 (E)(2)	State	Statute	SCDOR shall designate the type of stamps to be applied.	Yes	Taxpayers	Yes - Other service or product
6.9.8	12-21-735 (E)(6)	State	Statute	SCDOR determines the amount of credit to be allowed for the purchase of a stamping machine and equipment.	Yes	Taxpayers	Yes - Other service or product

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					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
6.9.9	12-21-735 (H)(2)	State	Statute	SCDOR shall provide a method of purchasing stamps.	Yes	Taxpayers	Yes - Other service or product
6.9.10	12-21-735(J)	State	Statute	SCDOR must report by March fifteenth of each year to Senate Finance and House Ways and Means the costs associated with the operation of the cigarette tax stamp program.	Yes	SC Senate Finance Committee and House Ways and Means Committee	Yes - Providing report
6.9.11	12-21-1050	State	Statute	SCDOR shall prescribe forms for the collection of the beer and wine license tax.	Yes	Taxpayers	Yes - Other service or product
6.9.12	12-21-1060	State	Statute	SCDOR shall allow a discount of two percent to the wholesaler on the amount of tax reported monthly on timely filed returns.	Yes	Taxpayers	Yes - Other service or product
6.9.13	12-21-1120	State	Statute	Beer and wine taxes and license fees provided by this article must be paid to and collected by SCDOR and deposited to the general fund of this state.	Yes	General Fund	Yes - Other service or product
6.9.14	12-21-1130	State	Statute	SCDOR shall transfer to the special school account from any unallocated funds on the last day of the month the State's portion from the sale of beer or wine.	Yes	Local Government	Yes - Other service or product
6.9.15	12-21-2420(16)(b)	State	Statute	Revenue derived from fishing piers from admissions tax along the coast must be allocated for use by the Commercial Fisheries Division of the Department of Natural Resources.	Yes	Department of Natural Resources	Yes - Other service or product
6.9.16	12-21-2450	State	Statute	SCDOR shall issue licenses to operate a place of amusement upon receipt of application.	Yes	Taxpayers	Yes - Other service or product
6.9.17	12-21-2720 (E)	State	Statute	SCDOR shall collect increased fees on Class 2 coin-operated machines for purposes of funding South Carolina Law Enforcement Division (SLED) operations, and these funds are sent to SLED to offset the cost of video gaming enforcement.	Yes	South Carolina Law Enforcement Division	Yes - Other service or product
6.9.18	12-21-2742	State	Statute	SCDOR must seize and confiscate any unlicensed equipment and then SCDOR must sell equipment at public auction.	No		No
6.9.19	12-21-2744	State	Statute	Owners of property seized by SCDOR may file a cash bond within five days of the seizure. Within ten days, the equipment owner must bring legal action to have seizure set aside; otherwise SCDOR must declare the bond filed forfeited.	Yes	Taxpayers	Yes - Other service or product
6.9.20	12-21-3940 (A)	State	Statute	SCDOR shall prescribe application forms for a bingo license.	Yes	Taxpayers	Yes - Other service or product
6.9.21	12-21-3940(A)(1)	State	Statute	SCDOR will make the determination if an organization is qualified to hold a bingo license.	Yes	Taxpayers	Yes - Other service or product

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					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
6.9.22	12-21-3950(B)	State	Statute	SCDOR has forty-five days to approve or reject a bingo application based on the requirements.	Yes	Taxpayers	Yes - Other service or product
6.9.23	12-21-4000 (12)(b)	State	Statute	Excess proceeds tax must be remitted to SCDOR. If promoter or organization fail to remit, SCDOR shall suspend both licenses.	Yes	Taxpayers	Yes - Other service or product
6.9.24	12-21-4190(A)	State	Statute	SCDOR shall charge and retain ten cents for each dollar of face value of each bingo card sold for AA,B,D and E licenses and four cents for each dollar of face value of each bingo card for a C license. SCDOR shall charge and retain five cents for each dollar of face value for an F license.	Yes	Taxpayers	Yes - Other service or product
6.9.25	12-21-4190(B)(1)	State	Statute	SCDOR must make the revenue distribution back to the charity for which the bingo cards were purchased. This distribution must be made by the last day of the next month following the month the revenue was collected. These amounts must be reduced by any delinquent debts as defined in the Setoff Debt Collection Act.	Yes	Charities	Yes - Other service or product
6.9.26	12-21-4190 (C)	State	Statute	Revenue derived from Class F licenses shall be distributed pursuant to Section 12-21-4200.	Yes	Charities; Division on Aging; Parks Recreation and Tourism; Commission on minority Affairs; General Fund	Yes - Other service or product
6.9.27	12-21-4200	State	Statute	SCDOR shall deposit with the State Treasurer the first nine hundred forty-eight thousand dollars collected from bingo revenue in twelve equal amounts into an account called "Division on Aging Senior Citizens Centers Permanent Improvement Fund".	Yes	State Treasurer and the Division on Aging	Yes - Other service or product
6.9.28	12-21-4200 (1)	State	Statute	SCDOR shall deposit with the State Treasurer seven and five one-hundredths percent of bingo revenue to be credited to the account of the Division on Aging but in no case shall the amount be less than six hundred thousand dollars.	Yes	State Treasurer and the Division on Aging	Yes - Other service or product
6.9.29	12-21-4200 (3)	State	Statute	SCDOR shall deposit with the State Treasurer seventy-two and fifteen one-hundredths percent of bingo revenue to the general fund, except that the first one hundred thirty-one thousand must be transferred to the Commission on Minority Affairs.	Yes	State Treasurer, General Fund, Commission on Minority Affairs	Yes - Other service or product
6.9.30	12-21-4210	State	Statute	SCDOR shall make refunds on all returned bingo paper. If an organization ceases operation SCDOR shall accept returned paper and credit the value of returned paper.	Yes	Taxpayers	Yes - Other service or product

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					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
6.9.31	12-21-4220	State	Statute	SCDOR shall set the design and requirements of all bingo cards.	Yes	Taxpayers	Yes - Other service or product
6.9.32	12-21-4230	State	Statute	SCDOR must set all bond amounts for all organizations, promoters, manufacturers and distributors of bingo cards.	Yes	Taxpayers	Yes - Other service or product
6.9.33	12-21-4240	State	Statute	SCDOR will license all organizations, promoters, manufacturers and distributors of bingo paper. SCDOR is required to collect annual license fee of five thousand dollars for manufacturers and two thousand dollars for distributors.	Yes	Taxpayers	Yes - Other service or product
6.9.34	12-21-4270	State	Statute	Each licensee may obtain cards approved by SCDOR by making application and remitting sixteen and one-half percent of the total face value of the cards purchased. Upon receipt of tax paid SCDOR shall notify a licensed distributor to release the face value of cards requested. SCDOR is required to set forth procedures to ensure cross-checking between manufacturers and distributors and organizations.	Yes	Taxpayers	Yes - Other service or product
6.9.35	12-21-6530(A)	State	Statute	If a facility qualifies under this article, one-fourth of the admissions tax generated by that facility must be paid by SCDOR to the county or municipality in which the facility is located.	Yes	Local Government	Yes - Other service or product
6.9.36	12-21-6540(A)	State	Statute	If a facility qualifies under this article, one-fourth of the admissions tax generated by that facility must be paid by SCDOR to the special tourism infrastructure development fund.	Yes	Special Tourism Infrastructure Development Fund	Yes - Other service or product
6.9.37	12-21-6550(B)	State	Statute	SCDOR shall notify the county or municipality in writing if a certification application is approved.	Yes	Local Government	Yes - Other service or product
6.10	Title 12, Chapter 23			License Taxes on Other Businesses: SCDOR's administrative responsibility of the Electric Power Tax and Hospital Tax			
6.10.1	12-23-40	State	Statute	SCDOR shall administer and shall collect the electric power tax.	Yes	Taxpayers	Yes - Other service or product
6.10.2	12-23-810 (C)	State	Statute	SCDOR must notify hospitals as to the amount of hospital tax due based on calculations from the Department of Health and Human Services.	Yes	Taxpayers	Yes - Other service or product
6.10.3	12-23-815	State	Statute	SCDOR shall issue assessments for the tax based on information provided by the Department of Health and Environmental Control and the Office of Research and Statistics of the Revenue and Fiscal Affairs Office.	Yes	Taxpayers	Yes - Other service or product
6.10.4	12-23-820	State	Statute	SCDOR shall administer and enforce provisions of this article. The hospital tax levied pursuant to this article must be collected in accordance with the provisions of Chapter 54 of Title 12.	Yes	Taxpayers	Yes - Other service or product

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					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
6.10.5	12-23-840	State	Statute	Revenues derived from the Hospital Tax must be deposited in the Medicaid Expansion Fund created by Section 44-6-155.	Yes	Medicaid Expansion Fund	Yes - Other service or product
6.11	Title 12, Chapter 24			Deed Recording Fee: SCDOR's allocation requirements of the Deed Recording Fee.			
6.11.1	12-24	State	Statute	SCDOR must collect and remit the documentary tax to the General Fund.	Yes	Taxpayers and General Fund	Yes - Other service or product
6.11.2	12-24-90(B)(1)	State	Statute	Allocates to the Heritage Land Trust Fund a portion of the state portion of the Deed Recording Fee collected.	Yes	Heritage Land Trust Fund	Yes - Other service or product
6.11.3	12-24-90(B)(2)	State	Statute	Allocates to the State Housing Authority a portion of the state portion of the Deed Recording Fee collected.	Yes	State Housing Authority	Yes - Other service or product
6.11.4	12-24-95	State	Statute	Twenty-five cents of the one dollar thirty-cent state deed recording fee must be credited to the South Carolina Conservation Bank Trust Fund.	Yes	South Carolina Conservation Bank Trust Fund	Yes - Other service or product
6.12	Title 12, Chapter 28			Motor Fuels Subject to User Fees: SCDOR administrative and allocation requirements.			
6.12.1	12-28-310 (D)	State	Statute	SCDOR shall permanently increase the amount of the motor fuel user fee by two cents, for a total of twelve cents starting on July 1, 2017 and each July 1st thereafter until after July 1, 2022.	Yes	Taxpayers	Yes - Other service or product
6.12.2	12-28-970 (A)	State	Statute	SCDOR must establish procedures regarding backup user fees related to motor fuel.	Yes	Taxpayers	Yes - Other service or product
6.12.3	12-28-995	State	Statute	SCDOR shall establish conditions for payment of tax on motor fuel removed from a bulk plant and imported by a tank wagon and delivered to a South Carolina destination less than twenty five miles from the border of this state.	Yes	Taxpayers	Yes - Other service or product
6.12.4	12-28-1400	State	Statute	SCDOR must provide the manner in which information related to motor fuel user fees should be submitted and must use all of the information reported to track petroleum products.	Yes	Taxpayers	Yes - Other service or product
6.12.5	12-28-1730(F)	State	Statute	SCDOR shall impose a civil penalty in the amount of one thousand dollars or ten dollars for each gallon of dyed fuel used to operate a vehicle on the highways of this state.	Yes	Taxpayers	Yes - Other service or product
6.12.6	12-28-2355(C)	State	Statute	Petroleum Inspection Fees as described in SC Code Sec. 12-28-2355 (A) are collected by SCDOR and remitted to the State Non-Federal Aid Highway Fund at Department of Transportation.	Yes	Department of Transportation	Yes - Other service or product

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					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
6.12.7	12-28-2740 (A)(3)	State	Statute	SCDOR shall collect information regarding the number of gallons of gasoline sold in each county for use in making allocations of donor funds. SCDOR shall submit the percentage of the total represented by each county to the Department of Transportation.	Yes	Department of Transportation	Yes - Other service or product
6.12.8	12-28-2915(A)	State	Statute	Twenty million dollars of the motor carrier tax must be deposited into the account for economic development as provided in Section 12-28-2910.	Yes	Coordinating Council for Economic Development	Yes - Other service or product
6.12.9	12-28-2915(B)	State	Statute	All revenues in excess of twenty million dollars shall be credited to the Department of Transportation.	Yes	Department of Transportation	Yes - Other service or product
6.13	Title 12, Chapter 33			Alcohol Beverages License: SCDOR's administrative and allocation requirements			
6.13.1	12-33	State	Statute	SCDOR must collect and remit alcoholic liquor tax to the General Fund.	Yes	Taxpayers and General Fund	Yes - Other service or product
6.13.2	12-33-245(B)	State	Statute	SCDOR must deposit eleven percent of the revenue generated from the liquor by the drink excise tax with the State Treasurer to be deposited into a separate fund.	Yes	State Treasurer	Yes - Other service or product
6.13.3	12-33-480	State	Statute	SCDOR shall prescribe a form for the payment of taxes and must also assess and collect tax from licensed alcohol wholesalers in same manner as other taxes.	Yes	Taxpayers	Yes - Other service or product
6.14	Title 12, Chapter 35			The Simplified Sales and Use Tax Administration Act: SCDOR's required representative and agreement.			
6.14.1	12-35-40	State	Statute	SCDOR must provide representative to Streamlined Sales Tax Committee.	Yes	Streamlined Sales Tax Committee	Yes - Serving on board, commission, or committee
6.14.2	12-35-50	State	Statute	SCDOR shall enter into the Streamlined Sales and Use Tax Agreement.	No		No
6.15	Title 12, Chapter 36			South Carolina Sales and Use Tax: SCDOR's administrative and allocation requirements for the Use Tax and Accommodation Tax.			
6.15.1	12-36	State	Statute	SCDOR must collect and remit the sales tax and retailer license fee to the General Fund.	Yes	Taxpayer and General Fund	Yes - Other service or product
6.15.2	12-36-510(B)(3)	State	Statute	SCDOR must prescribe a form for payment of accommodations tax.	Yes	Taxpayers	Yes - Other service or product
6.15.3	12-36-540	State	Statute	SCDOR shall issue a separate license for each retail sales location.	Yes	Taxpayers	Yes - Other service or product

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6.15.4	12-36-1320	State	Statute	Requires SCDOR to determine the useful life of transient construction property in order for use tax on transient construction property to be calculated.	Yes	Taxpayers	Yes - Other service or product
6.15.5	12-36-2110(A)(4)	State	Statute	Revenue resulting from the increase in the maximum sales tax must be credited to the Infrastructure Maintenance Trust Fund	Yes	Infrastructure Maintenance Trust Fund	Yes - Other service or product
6.15.6	12-36-2120(57)	State	Statute	SCDOR shall publish a yearly list of articles which qualify for the August sales tax holiday.	Yes	Taxpayers	Yes - Other service or product
6.15.7	12-36-2120(65)(d)	State	Statute	SCDOR shall issue an exemption certificate to the qualifying taxpayer for a sales tax exemption for computer equipment for a technology intensive facility.	Yes	Taxpayers	Yes - Other service or product
6.15.8	12-36-2120 (78)	State	Statute	SCDOR shall issue an appropriate exemption certificate to an organization which researches and tests natural hazards per the statute.	Yes	Taxpayers	Yes - Other service or product
6.15.9	12-36-2620	State	Statute	Allocates proceeds of sales tax imposed by statutes.	Yes	State Government	Yes - Other service or product
6.15.10	12-36-2630	State	Statute	Specifies Accommodations tax distributions.	Yes	State and Local Government	Yes - Other service or product
6.15.11	12-36-2630(3)	State	Statute	The proceeds of the 2% local accommodations tax, less SCDOR's actual incremental increase in the cost of administration, must be remitted quarterly to the municipality or the county in which it is collected.	Yes	Local Government	Yes - Other service or product
6.15.12	12-36-2660	State	Statute	SCDOR shall administer and enforce the provisions of Chapter 36, Title 12.	Yes	Taxpayers	Yes - Other service or product
6.15.13	12-36-2680	State	Statute	SCDOR shall prescribe an exemption certificate for persons making exempt agricultural purchases.	Yes	Taxpayers	Yes - Other service or product
6.16	Title 12, Chapter 37			Assessment of Property Taxes: SCDOR's assessment and disbursement requirements for Property Taxes.			
6.16.1	12-37	State	Statute	SCDOR must collect and remit aircraft property tax and private car lines tax to the General Fund.	Yes	Taxpayers and General Fund	Yes - Other service or product
6.16.2	12-37-250(A)(4)	State	Statute	SCDOR must approve forms for the homestead exemption. SCDOR shall direct the auditor to notify municipalities of all applications for the homestead exemption within the municipality and the information necessary to calculate the amount of the exemption.	Yes	Local Government	Yes - Other service or product
6.16.3	12-37-250(F)	State	Statute	SCDOR shall reimburse from funds appropriated for homestead reimbursement the state agency of Vocational Rehabilitation for the actual expenses incurred in making decisions related to disability.	Yes	Vocational Rehabilitation	Yes - Other service or product

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6.16.4	12-37-250(G)	State	Statute	SCDOR shall develop advisory opinions as may be necessary to carry out the homestead exemption provisions.	Yes	Local Government and Taxpayers	Yes - Other service or product
6.16.5	12-37-255(C)	State	Statute	SCDOR must withhold from the next disbursement of state funds to a county or municipality the amount of tax and penalties related to improperly granted homestead exemptions.	Yes	Local Government	Yes - Other service or product
6.16.6	12-37-266(A)	State	Statute	SCDOR must approve forms used by a trustee who holds legal title to a dwelling in order to apply for a homestead exemption.	Yes	Taxpayers	Yes - Other service or product
6.16.7	12-37-266(B)	State	Statute	SCDOR shall reimburse the taxing entity for the taxes not collected by reason of the homestead exemption.	Yes	Local Government	Yes - Other service or product
6.16.8	12-37-270(A)	State	Statute	SCDOR from the Trust Fund for Tax Relief shall annually pay to the county or municipality in which a dwelling is located a sum equal to the taxes not collected because of the homestead exemption.	Yes	Local Government	Yes - Other service or product
6.16.9	12-37-270(B)	State	Statute	SCDOR shall purchase and distribute the applications for the homestead exemption and the costs must be paid from the trust fund.	Yes	Taxpayers	Yes - Other service or product
6.16.10	12-37-280(A)	State	Statute	SCDOR must make reimbursements to local governments for the homestead exemption on an annual basis.	Yes	Local Government	Yes - Other service or product
6.16.11	12-37-450(A)	State	Statute	SCDOR shall make reimbursements for the inventory exemption to counties and municipalities in four equal payments. Counties and municipalities must be reimbursed for the inventory exemption based on the 1987 tax year millage and 1987 tax year assessed values for inventories.	Yes	Local Government	Yes - Other service or product
6.16.12	12-37-735 (B)	State	Statute	SCDOR must design a form in which a transferor assumes personal liability for his share of the taxes when property is transferred.	Yes	Taxpayers	Yes - Other service or product
6.16.13	12-37-970	State	Statute	SCDOR determines assessment of merchants' property and other business personal property and must supply these assessments to the counties.	Yes	Local Government	Yes - Other service or product
6.16.14	12-37-1610	State	Statute	SCDOR shall prescribe a form for property filings of railroads.	Yes	Taxpayers	Yes - Other service or product
6.16.15	12-37-1680	State	Statute	SCDOR shall proceed to ascertain value of railroads when railroad companies refuse to file.	Yes	Taxpayers	Yes - Other service or product
6.16.16	12-37-2000	State	Statute	SCDOR shall examine statements filed by telegraph and telephone companies.	Yes	Taxpayers	Yes - Other service or product
6.16.17	12-37-2120	State	Statute	SCDOR prescribes form on which carlines pay property taxes.	Yes	Taxpayers	Yes - Other service or product

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6.16.18	12-37-2130	State	Statute	SCDOR shall annually assess the valuation of all private cars of each private car company.	Yes	Taxpayers	Yes - Other service or product
6.16.19	12-37-2140	State	Statute	SCDOR must determine valuation of carlines.	Yes	Taxpayers	Yes - Other service or product
6.16.20	12-37-2150	State	Statute	SCDOR shall levy against carlines and determine average levy for all purposes in state.	Yes	Taxpayers	Yes - Other service or product
6.16.21	12-37-2430	State	Statute	SCDOR shall annually assess, adjust, equalize and apportion the valuation of all aircraft in this State.	Yes	Taxpayers	Yes - Other service or product
6.16.22	12-37-2450	State	Statute	SCDOR shall annually levy tax against the value of aircraft so determined and collect the tax.	Yes	Taxpayers	Yes - Other service or product
6.16.23	12-37-2680	State	Statute	SCDOR must provide motor vehicle guides to counties.	Yes	Local Government	Yes - Other service or product
6.16.24	12-37-2850	State	Statute	SCDOR must assess and collect property taxes on motor carriers and remit collections to the State Treasurer's Office and the State Treasurer's Office makes disbursements in accordance with SC Code Sec. 12-37-2870	Yes	State Treasurer	Yes - Other service or product
6.16.25	12-37-2860	State	Statute	SCDOR to retain a one-time fee for the cost to record and administer the motor carrier registration fee.	No		No
6.16.26	12-37-3150(A)(8)	State	Statute	SCDOR shall provide the form used to notify the tax assessor after a conveyance of an ownership interest that constitutes an assessable transfer of interest.	Yes	Local Government	Yes - Other service or product
6.16.27	12-37-3160(A)	State	Statute	SCDOR shall examine the substance rather than merely the form of the transfer in determining whether an assessable transfer of interest has occurred.	Yes	Taxpayers	Yes - Other service or product
6.16.28	12-37-3160(B)	State	Statute	SCDOR must prescribe the certificate that is contained with the property tax notice which certifies the details of the ownership of property.	Yes	Taxpayers	Yes - Other service or product
6.17	Title 12, Chapter 39			County Auditors: SCDOR's requirement to provide continuing education to County Auditors and SCDOR partnership responsibilities with Counties to assess property.			
6.17.1	12-39-15(A)	State	Statute	SCDOR must establish the content, cost and dates of continuing education courses that county auditors must complete.	Yes	Local Government	Yes - Other service or product
6.17.2	12-39-150	State	Statute	SCDOR must prescribe the manner in which county auditors must list in a book all taxable property in the county and the value of it as equalized.	Yes	Local Government	Yes - Other service or product

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6.17.3	12-39-180	State	Statute	SCDOR must provide statements of the rates and sums to be levied for the current year to be used by county auditors. SCDOR shall prescribe the manner and form by which county auditors must list the property for taxation. SCDOR or the county auditor must place a minimum assessment of at least twenty dollars on all personal property that generates a tax bill.	Yes	Local Government	Yes - Other service or product
6.17.4	12-39-350	State	Statute	When notified by the county auditor of property which is required by law to be assessed has been omitted, SCDOR shall appraise and assess the omitted personal property.	Yes	Local Government	Yes - Other service or product
6.18	Title 12, Chapter 43			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.			
6.18.1	12-43-220 (g)	State	Statute	SCDOR must apply an equalization factor to real and personal property owned by or leased to transportation companies for hire as mandated by federal legislation.	Yes	Taxpayers	Yes - Other service or product
6.18.2	12-43-224(3)	State	Statute	SCDOR must approve forms for discounted values which must be applied for subdivided lots with the local assessor.	Yes	Local Government	Yes - Other service or product
6.18.3	12-43-230(a)	State	Statute	SCDOR shall provide by regulation a more detailed definition of agricultural real property consistent with the general definition set forth in this section which will be used by the county assessors.	Yes	Local Government	Yes - Other service or product
6.18.4	12-43-230 (d)(3)	State	Statute	SCDOR must approve forms to be used for application of special valuation with the assessor for homeowners associations.	Yes	Local Government	Yes - Other service or product
6.18.5	12-43-250	State	Statute	SCDOR shall make sales ratio studies in all counties of the State.	Yes	Local Government	Yes - Other service or product
6.18.6	12-43-300	State	Statute	SCDOR shall prescribe a standard reassessment form designed to contain information required in Section 12-60-2510(A)(1).	Yes	Local Government	Yes - Other service or product
6.19	Title 12, Chapter 44			Fee In Lieu of Tax Simplification Act: SCDOR's administration responsibilities			
6.19.1	12-44-50(A)(1)(c)(i)	State	Statute	In certain special instances, SCDOR must determine the value of property subject to the fee.	Yes	Taxpayers	Yes - Other service or product
6.19.2	12-44-90(H)	State	Statute	SCDOR must develop forms and procedures for processing fee-in-lieu extension requests.	Yes	Taxpayers	Yes - Other service or product

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6.20	Title 12, Chapter 45			County Treasurers and Collection of Taxes: SCDOR's requirement to provide continuing education to County Treasurers and SCDOR partnership responsibilities with Counties to collect.			
6.20.1	12-45-15(A)	State	Statute	SCDOR must establish the content, cost and dates of annual continuing education courses that county treasurers must complete.	Yes	Local Government	Yes - Other service or product
6.20.2	12-45-17	State	Statute	SCDOR must establish the content, cost and dates of annual continuing education courses that county tax collectors must complete.	Yes	Local Government	Yes - Other service or product
6.20.3	12-45-70(A)	State	Statute	SCDOR must direct and supervise the manner in which the county treasurer should collect taxes as prescribed by law.	Yes	Local Government	Yes - Other service or product
6.21	Title 12, Chapter 53			Tax Collection by the Department of Revenue: SCDOR's responsibility to remit to the clerk of court liens against the property seized and sold.			
6.21.1	12-53-50	State	Statute	SCDOR shall remit to the clerk of court of the county the amount of prior liens against the property seized and sold.	Yes	Local Government	Yes - Other service or product
6.22	Title 12, Chapter 54			Uniform Method of Collection and Enforcement of Taxes Levied and Assessed by SCDOR			
6.22.1	12-54-25(C)(1)	State	Statute	SCDOR must determine amount of interest on refunds.	Yes	Taxpayers	Yes - Other service or product
6.22.2	12-54-250(F)(2)	State	Statute	SCDOR shall include a notice detailing electronic filing requirements for tax return preparers filing one hundred or more returns in its form instructions and in the forms area of its website.	Yes	Taxpayers	Yes - Other service or product
6.23	Title 12, Chapter 55			Overdue Tax Debt Collection Act: SCDOR's responsibility to notify the taxpayer of collection assistance fee and fee credit requirements.			
6.23.1	12-55-40	State	Statute	SCDOR shall notify a taxpayer that a collection assistance fee may be imposed in order to impose a collection assistance fee on a tax debt.	Yes	Taxpayers	Yes - Other service or product
6.23.2	12-55-70	State	Statute	The collection assistance fee must be credited to a special account within SCDOR to be used to fund the South Carolina Business One Stop (SCBOS) program within SCDOR. Any excess proceeds above the amount required to fund SCBOS must be credited to SCDOR for use in budgeted operations.	No		Yes - Other service or product
6.24	Title 12, Chapter 56			Setoff Debt Collection Act: SCDOR's administrative responsibility			

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6.24.1	12-56-60 (B)	State	Statute	SCDOR shall determine if debtor is due a refund and shall set off the delinquent debt against the refund.	Yes	Taxpayers	Yes - Other service or product
6.24.2	12-56-80(A)	State	Statute	SCDOR must transmit proceeds and accounting of setoffs to claimant agencies.	Yes	Claimant Agencies	Yes - Other service or product
6.25	Title 12, Chapter 58			South Carolina Taxpayers' Bill of Rights: SCDOR's administrative responsibility			
6.25.1	12-58-30	State	Statute	SCDOR shall establish the position of the taxpayer advocate. The taxpayer advocate is responsible for facilitating resolution of taxpayer's complaints and problems.	Yes	Taxpayers	Yes - Other service or product
6.25.2	12-58-40	State	Statute	SCDOR shall develop and implement a taxpayer education and information program.	Yes	Taxpayers	Yes - Other service or product
6.25.3	12-58-50 (B)	State	Statute	SCDOR shall annually publish a report of recommendations for improving taxpayer compliance and uniform administration.	No	Policy Makers and Taxpayers	Yes - Other service or product
6.25.4	12-58-80	State	Statute	SCDOR must develop and implement a program to evaluate employee's performance with respect to contact with taxpayers. The program must be coordinated with the Taxpayers' Rights Advocate.	No	Taxpayers	Yes - Other service or product
6.25.5	12-58-120	State	Statute	Provides guidelines where, under certain circumstances, SCDOR shall release any levy issued.	Yes	Taxpayers	Yes - Other service or product
6.25.6	12-58-150	State	Statute	SCDOR shall provide an administrative appeal procedure for releasing liens.	Yes	Taxpayers	Yes - Other service or product
6.25.7	12-58-160(A)	State	Statute	Requires action from SCDOR upon discovery of a lien that was filed in error.	Yes	Taxpayers	Yes - Other service or product
6.25.8	12-58-160(B)	State	Statute	When SCDOR releases a lien erroneously filed, notice must be mailed to the taxpayer and a copy of the release forwarded to the major credit reporting companies upon taxpayer request.	Yes	Taxpayers and Credit Reporting Agencies	Yes - Other service or product
6.25.9	12-58-165	State	Statute	If the department determines that no taxes were due, the recorded lien shall be expunged as if it were fully paid and satisfied.	Yes	Taxpayers	Yes - Other service or product
6.26	Title 12, Chapter 60			South Carolina Revenue Procedures Act: SCDOR's responsibility to provide a straightforward procedure to determine a dispute.			
6.26.1	12-60-410	State	Statute	SCDOR shall assess all state taxes, interest, additions to taxes, and penalties. Also, SCDOR shall furnish a copy of an assessment to the taxpayer upon request.	Yes	Taxpayers	Yes - Other service or product

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					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
6.26.2	12-60-420(A)	State	Statute	In a division decision or a proposed assessment SCDOR must explain the basis for the division decision or proposed assessment and state the assessment will be made or the decision will be final unless the taxpayer protests.	Yes	Taxpayers	Yes - Other service or product
6.26.3	12-60-420(B)	State	Statute	SCDOR shall make available forms which taxpayers may use to protest a division decision or a proposed assessment.	Yes	Taxpayers	Yes - Other service or product
6.26.4	12-60-500	State	Statute	SCDOR shall issue an order to the State Treasurer to issue a refund if it's determined a refund is due.	Yes	Taxpayers	Yes - Other service or product
6.26.5	12-60-510(A)(2)	State	Statute	SCDOR must issue an assessment for taxes if a taxpayer fails to file a protest with SCDOR within ninety days.	Yes	Taxpayers	Yes - Other service or product
6.26.6	12-60-510 (B)	State	Statute	SCDOR shall issue an amended Department Determination in the same manner as the original if the original is remanded to SCDOR by the Administrative Law Court.	Yes	Taxpayers	Yes - Other service or product
6.26.7	12-60-1310 (C)	State	Statute	SCDOR and the person shall stipulate the facts and issues after a protest is filed to attempt to settle a case.	Yes	Taxpayers	Yes - Other service or product
6.26.8	12-60-1310 (D)(I)	State	Statute	SCDOR shall make a Department Determination using information provided in accordance with Section 12-60-30(15)(C)(iii).	Yes	Taxpayers	Yes - Other service or product
6.26.9	12-60-1310 (D)(2)	State	Statute	A Department Determination by SCDOR must be in writing.	Yes	Taxpayers	Yes - Other service or product
6.26.10	12-60-1330 (A)(3)	State	Statute	SCDOR shall deny, suspend, cancel, or revoke the license if a person fails to file a protest with SCDOR within ninety days.	Yes	Taxpayers	Yes - Other service or product
6.26.11	12-60-1330(B)	State	Statute	SCDOR shall issue an amended Department Determination in the same manner as the original if the original is remanded to SCDOR by the Administrative Law Court.	Yes	Taxpayers	Yes - Other service or product
6.26.12	12-60-1340	State	Statute	If SCDOR determines that public health, safety or welfare requires emergency action it shall seek an emergency revocation order from the Administrative Law Court.	Yes	Taxpayers	Yes - Other service or product
6.26.13	12-60-1720	State	Statute	SCDOR shall prescribe rules and procedures it considers appropriate to administer property tax protests.	Yes	Taxpayers	Yes - Other service or product
6.26.14	12-60-1730	State	Statute	SCDOR shall provide protest forms to county assessors for property assessments. The use of these forms is not mandatory.	Yes	Local Government	Yes - Other service or product
6.26.15	12-60-2130	State	Statute	Upon remand of a case from the Administrative Law Court, SCDOR has thirty days, or a longer period if ordered by the judge, to consider the new facts. SCDOR shall issue its amended Department Determination in the same manner as the original.	Yes	Taxpayers	Yes - Other service or product

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6.26.16	12-60-2140(A)	State	Statute	SCDOR shall notify the county auditor where the property is located to adjust the property tax assessment under protest to eighty percent if the appeal is not reasonably expected to be resolved by December thirty first.	Yes	Local Government	Yes - Other service or product
6.26.17	12-60-2150 (B)	State	Statute	SCDOR shall notify the counties affected by any claim for refund of property tax.	Yes	Local Government	Yes - Other service or product
6.26.18	12-60-2150 (D)	State	Statute	The appropriate division of SCDOR shall determine what refund is due and give the property taxpayer written notice of its determination.	Yes	Taxpayers	Yes - Other service or product
6.26.19	12-60-2150 (F)	State	Statute	SCDOR shall consider any claim, determine the correct property tax assessment and issue any necessary orders. All appeals before SCDOR must be conducted as provided in Section 12-60-450 (C) through (E).	Yes	Taxpayers	Yes - Other service or product
6.26.20	12-60-2150 (H)	State	Statute	Upon remand, SCDOR has thirty days, or a longer period ordered by a judge, to consider new facts and amend its Department Determination. SCDOR shall issue its amended Department Determination in the same manner as the original.	Yes	Taxpayers	Yes - Other service or product
6.27	Title 12, Chapter 62			South Carolina Motion Picture Incentive Act: SCDOR's responsibility for issuance of a sales tax exemption once a motion picture incentive is approved.			
6.27.1	12-62-40(C)(3)	State	Statute	SCDOR shall issue a sales tax exemption certificate once an application for motion picture incentives is approved by the Secretary of Commerce.	Yes	Taxpayers	Yes - Other service or product
6.27.2	12-62-50	State	Statute	SCDOR must remit withholding revenue to Parks, Recreation and Tourism upon request.	Yes	Parks, Recreation and Tourism	Yes - Other service or product
6.27.3	12-62-60(A)(1)	State	Statute	Amount of twenty-six percent of the general fund portion of admissions tax must be provided for exclusive use of the South Carolina Film Commission.	Yes	South Carolina Film Commission	Yes - Other service or product
7	Title 13	State		Planning, Research and Development			
7.1	13-1-1710	State	Statute	The Director of SCDOR shall serve as a member of the Coordinating Council for Economic Development.	Yes	Coordinating Council for Economic Development	Yes - Serving on board, commission, or committee
8	Title 16	State		Crimes and Offenses			
8.1	16-11-340	State	Statute	SCDOR shall print and distribute to each business establishment in the State that has a retail license, a cardboard placard advising of penalties for armed robbery.	Yes	Taxpayers	Yes - Other service or product

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8.2	16-17-503(A)	State	Statute	SCDOR Director shall provide for the enforcement of 16-17-500 and 16-17-502 dealing with unlawful use of cigarettes and alternative nicotine products and shall conduct random, unannounced inspections of locations to determine compliance. SCDOR shall designate an enforcement officer to conduct annual inspections.	Yes	Taxpayers	Yes - Other service or product
9	Title 23	State	Law Enforcement and Public Safety				
9.1	23-47-50(F)	State	Statute	SCDOR requirement to provide form and collect 911 fees and deposit with State Treasurer.	Yes	Taxpayers	Yes - Other service or product
9.2	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 SCDOR and forfeited to the State.	Yes	State	Yes - Other service or product
9.3	23-51-70 (B)	State	Statute	SCDOR in the regular course of business may inspect cigarette packages for ignition propensity marking. If cigarettes are not marked as required SCDOR shall notify the State Fire Marshal.	Yes	State Fire Marshal	Yes - Other service or product
10	Title 27	State	Property and Conveyances: Catawba Indian Claims Settlement Act				
10.1	27-16-110(B)(2)	State	Statute	Requires that SCDOR regulate Catawba Indian Bingo games and issue Special Catawba Bingo license.	Yes	Taxpayers	Yes - Other service or product
10.2	27-16-110 (C)(3)	State	Statute	SCDOR shall collect all revenues derived from the special tribal bingo tax.	Yes	Taxpayers	Yes - Other service or product
10.3	27-16-110 (E)	State	Statute	SCDOR has the authority to administer, and regulate all bingo games sponsored by the tribe. SCDOR has the authority to suspend or revoke the Tribe's bingo license. SCDOR shall notify the Tribe of violations and provide the Tribe with an opportunity to correct the violations before its license may be revoked.	Yes	Taxpayers	Yes - Other service or product
10.4	27-16-130(D)(4)	State	Statute	If the Tribe chooses to assess a tribal real property tax, SCDOR shall provide necessary assistance.	Yes	Taxpayers	Yes - Other service or product
10.5	27-16-130(F)(1)	State	Statute	A political subdivision may certify the deficiency of payment of property taxes to the State and the State shall levy against other taxable property of the taxpayer in the State and remit the proceeds to the appropriate taxing authority.	Yes	Taxpayers	Yes - Other service or product
10.6	27-16-130(H)(3)(a)	State	Statute	Requires SCDOR to administer and collect the tribal sales tax.	Yes	Taxpayers	Yes - Other service or product
10.7	27-16-130(H)(3)	State	Statute	SCDOR must administer and collect the tribal sales tax and must separately account for the tribal sales tax.	Yes	Taxpayers	Yes - Other service or product
10	Title 30	State	Public Records. Freedom of Information Act				

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10.1	30-4-30(B)	State	Statute	SCDOR may establish and collect a reasonable fee not to exceed the actual cost of the search, retrieval of records resulting from a Freedom of Information request.	NO		No
11	Title 31	State		Housing and Redevelopment: Mobile Homes and House Trailers			
11.1	31-17-340	State	Statute	SCDOR shall prescribe forms necessary to issue mobile home decals.	Yes	Taxpayers	Yes - Other service or product
11.2	31-17-370	State	Statute	SCDOR shall prescribe forms necessary for moving permits on mobile homes and how it should be displayed.	Yes	Taxpayers	Yes - Other service or product
12	Title 34	State		Banking, Financial Institutions and Money. Bank Deposits			
12.1	34-11-70(a)	State	Statute	SCDOR can retain a non-sufficient fund fee for a check, draft, or other written order that is not paid by the bank because the maker or drawer did not have sufficient funds on deposit.	No		No
13	Title 38	State		Insurance			
13.1	38-55-570(C)	State	Statute	SCDOR shall report but not adjudicate all cases of suspected false statements to the Insurance Fraud Division of the Office of Attorney General.	Yes	Attorney General	Yes - Other service or product
14	Title 40	State		Professions and Occupations			
14.1	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 SCDOR or other providers or courses approved by the Department of Labor, Licensing and Regulation.	Yes	Local Government	Yes - Other service or product
15	Title 43	State		Social Services			
15.1	43-5-120(a)	State	Statute	SCDOR shall provide the Department of Social Services director or his designees an abstract of the income tax return requested, or provide information concerning any item of income or expense contained in the income tax return or disclosed by any investigation of income or return of the applicant or recipient.	Yes	Department of Social Services	Yes - Other service or product
15.2	43-5-120(c)	State	Statute	The applicant or recipient whose income tax records have been requested from SCDOR shall be notified by mail that such request has been made at the time of the request.	Yes	Taxpayers	Yes - Other service or product
16	Title 44	State		Health: South Carolina Hazardous Waste Management Act and South Carolina Solid Waste Policy and Management Act			
16.1	44-56-405	State	Statute	SCDOR shall collect and enforce payment of surcharges and fees which constitute the Dry cleaning Facility Restoration Trust Fund	Yes	Taxpayers	Yes - Other service or product
16.2	44-56-420(A)	State	Statute	SCDOR must collect and administer Drycleaning Facility Restoration Trust Fund.	Yes	Drycleaning Facility Restoration Trust Fund	Yes - Other service or product

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16.3	44-56-425	State	Statute	Sets forth requirements for Dry cleaning Exemption Certificate. SCDOR shall issue an updated dry cleaning facility exemption certificate to a new owner or operator upon request.	Yes	Taxpayers	Yes - Other service or product
16.4	44-56-430(3)	State	Statute	SCDOR can retain environmental surcharge to defray cost of administration	No		No
16.5	44-56-435 (A)	State	Statute	SCDOR shall distribute registration forms to owners and operators of dry cleaning and wholesale facilities and to property owners. SCDOR shall use reasonable efforts to identify and notify owners, operators, and property owners of dry cleaning and wholesale supply facilities of the registration requirements by certified mail, return receipt requested. SCDOR shall provide to DHEC a copy of each applicant's registration materials within thirty working days of the receipt of materials.	Yes	Taxpayers and Department of Health and Environmental Control	Yes - Other service or product
16.6	44-56-435 (B)	State	Statute	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.	Yes	Taxpayers	Yes - Other service or product
16.7	44-56-435 (C)	State	Statute	SCDOR shall retain funds for the costs incurred to collect and enforce the fund. The proceeds of the registration fee and surcharges, after deducting the costs incurred by SCDOR must be remitted to the State Treasurer and credited to the Fund.	Yes	Drycleaning Facility Restoration Trust Fund	Yes - Other service or product
16.8	44-56-435 (F)	State	Statute	SCDOR shall create and update an annual report of all dry cleaning facilities in the State. Report must identify those that have a dry cleaning facility exemption certificate and must provide the status of the annual certificates of registration for those in the fund. SCDOR shall publicize the report and distribute it as widely as practical on October thirtieth of each year to interested parties.	Yes	Taxpayers	Yes - Providing report
16.9	44-56-440 (A)(2)(a)	State	Statute	SCDOR must notify the owner or operator of the dry cleaning facility of a registration by the property owner.	Yes	Taxpayers	Yes - Other service or product
16.10	44-56-440 (C)	State	Statute	SCDOR must issue a drycleaner's certificate of registration.	Yes	Taxpayers	Yes - Other service or product
16.11	44-56-470(D)	State	Statute	SCDOR can retain annual registration and fees for dry-cleaning facilities to defray cost of administration	NO		NO
16.12	44-56-470(E)	State	Statute	SCDOR shall review the application for eligibility and request any information within ninety days. SCDOR shall notify the applicant within one hundred eighty days the eligibility status.	Yes	Taxpayers	Yes - Other service or product
16.13	44-56-480(E)	State	Statute	SCDOR can retain the surcharge on drycleaning solvent and halogenated dry cleaning fluid to defray cost of administration	NO		NO

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16.14	44-56-495(D)	State	Statute	An employee of SCDOR shall attend meetings of the Dry cleaning Advisory Council to provide the council informal assistance as to matters involving the surcharges and fees that are imposed by this act and administered and collected by SCDOR.	Yes	Dry Cleaning Advisory Council	Yes - Other service or product
16.15	44-96-120(B)	State	Statute	Allocates proceeds of solid waste disposal fees.	Yes	State and Local Government	Yes - Other service or product
16.16	44-96-160(W)(1)	State	Statute	SCDOR shall administer, collect and enforce the motor oil fee in the same manner as sales and use taxes.	Yes	Taxpayers	Yes - Other service or product
16.17	44-96-160(W)(2)	State	Statute	SCDOR shall remit fees collected pursuant to this chapter to the Solid Waste Management Trust Fund.	Yes	Solid Waste Management Trust Fund	Yes - Other service or product
16.18	44-96-160(X)	State	Statute	SCDOR is required to adjust the rate of the fee to reflect a full year's collection to produce the amount of revenue required in the fund.	Yes	Solid Waste Management Trust Fund	Yes - Other service or product
16.19	44-96-160(Y)	State	Statute	SCDOR shall promulgate regulations necessary to implement the provisions.	Yes	Taxpayers	Yes - Other service or product
16.2	44-96-170(N)	State	Statute	SCDOR shall administer, collect and enforce waste tire disposal fee in the same manner as sales and use tax. SCDOR shall remit fees collected to the State Treasurer.	Yes	Taxpayers and the Solid Waste Management Trust Fund	Yes - Other service or product
19.21	44-96-170(O)	State	Statute	SCDOR must provide requirements for verification of refunds on fees for tires.	Yes	Taxpayers	Yes - Other service or product
16.22	44-96-180(F)	State	Statute	SCDOR shall administer, collect and enforce lead acid battery fee in the same manner as sales and use tax. SCDOR shall remit fees to the State Treasurer.	Yes	Taxpayers and the Solid Waste Management Trust Fund	Yes - Other service or product
16.23	44-96-200 (E)	State	Statute	SCDOR shall administer, collect and enforce white good disposal fee in the same manner as sales and use tax. SCDOR shall remit fees to the State Treasurer.	Yes	Taxpayers and the Solid Waste Management Trust Fund	Yes - Other service or product
17	Title 46	State	South Carolina Farm Aid Fund				
17.1	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.	Yes	Department of Agriculture	Yes - Other service or product
17.2	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.	Yes	Taxpayers	Yes - Other service or product
18	Title 48	State	Environmental Protection and Conservation				
18.1	48-30-40	State	Statute	Proceeds of the assessment on primary forest products shall be deposited to the forest renewal fund.	Yes	Forest Renewal Fund	Yes - Other service or product

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18.2	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.	Yes	Taxpayers	Yes - Other service or product	
18.3	48-30-80	State	Statute	SCDOR shall enforce collection of the primary forest product assessment.	Yes	Taxpayers	Yes - Other service or product	
18.4	48-46-40(D)(1)	State	Statute	SCDOR shall deposit with the State Treasurer payments on low level radioactive waste.	Yes	State Treasurer	Yes - Other service or product	
19	Title 55	State	Aeronautics. State Aeronautical Regulatory Act					
19.1	55-5-280(A)(1)	State	Statute	Collections from the Aircraft Tax from Section 12-37-2410 shall be deposited with the State Treasurer into the State Aviation Fund.	Yes	State Treasurer and State Aviation Fund	Yes - Other service or product	
19.2	55-5-280(B)	State	Statute	Revenue received from the Aircraft Tax as allowed in Section 12-37-2410 in excess of two and one-half million dollars shall be directed to the State Aviation Fund. Any revenue in excess of five million dollars must be credited in equal amounts to the general fund and State Aviation Fund.	Yes	General Fund and State Aviation Fund	Yes - Other service or product	
20	Title 56	State	Motor Vehicles. Rental of Private Passenger Automobiles					
20.1	56-31-60(B)(1)	State	Statute	SCDOR shall deposit the heavy equipment rental fee to the local jurisdiction where the qualified heavy equipment was rented.	Yes	Local Government	Yes - Other service or product	
21	Title 58	State	Public Utilities, Services and Carriers					
21.1	58-3-100	State	Statute	SCDOR must assess each utility company, railway company, household goods carrier and hazardous waste for disposal carrier its proportion of the expenses in proportion to its gross income from operation in this State. Assess the companies and collect in the manner provided by law for the collection of taxes and remit into the state treasury as other taxes.	Yes	Taxpayers and State Treasurer	Yes - Other service or product	
21.2	58-4-60(B)(2)	State	Statute	SCDOR must assess each public utility, railway company, household goods carrier, and hazardous waste for disposal carrier its proportion of the expenses in proportion to its gross income from operation in this State. SCDOR bills and collects this tax for the Public Services Commission and Office of Regulatory Staff.	Yes	Public Service Commission and Office of Regulatory Staff	Yes - Other service or product	
21.3	58-4-60 (B)	State	Statute	SCDOR can retain a portion of the assessment amount to defray operation cost.	No		No	
21.4	58-5-480	State	Statute	SCDOR on or before the first day of July in each year must assess each natural gas utility regulated and collect in the manner provided by law. The assessments must be deposited in a special fund with the State Treasurer's Office.	Yes	Taxpayers and State Treasurer	Yes - Other service or product	

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21.5	58-9-2535	State	Statute	SCDOR must collect a dual relay charge from Commercial Mobile Radio Service (CMRS) providers and remit revenue to the Office of Regulatory Staff.	Yes	Office of Regulatory Staff	Yes - Other service or product
21.6	58-9-2630(D)	State	Statute	SCDOR shall require an annual report of all communications service providers.	Yes	Taxpayers	Yes - Other service or product
21.7	58-25-80	State	Statute	SCDOR is responsible for promulgating regulations for exemptions by nonprofits who are regional transportation authorities.	Yes	Taxpayers	Yes - Other service or product
22	Title 59	State	Education				
22.1	59-20-20(3)	State	Statute	SCDOR shall exclude an imputed value of impact aid receipts from the Index of Taxpaying Ability. The Index must be determined annually from sales ratio data. SCDOR shall provide a preliminary Index by December first of each year and a final Index by February first to the Department of Education and to each auditor of each county. SCDOR shall adjust the Index in the year in which an appeal is resolved. The data gathered by SCDOR to determine the Index must be preserved as public records in the offices of SCDOR for four years. SCDOR shall file a statement stating the methodology employed in making the annual determination of the Index. All worksheets, computer printouts, the actual calculation, appraisals and all working papers must be preserved as part of the public record. SCDOR must use only reported consideration on sales for which deeds have been placed on public record. SCDOR shall make appraisals where sales data is not available. The value of a fee-in-lieu of taxes shall be computed by SCDOR basing the computation on the net fee received and retained by the	Yes	Department of Education and Local Government	Yes - Other service or product
22.2	59-21-1010	State	Statute	SCDOR must allocate proceeds of additional sales tax imposed by the Education Improvement Act to the State Treasurer.	Yes	State Treasurer	Yes - Other service or product
23	Title 61	State	Alcohol and Alcoholic Beverages				
23.1	Title 61, Chapter 2		General Provisions: SCDOR administrative duties to license, permit and certify alcohol beverage retail location.				
23.1.1	61-2-20	State	Statute	SCDOR is vested with the power to administer Title 61.	Yes	Taxpayers	Yes - Other service or product
23.1.2	61-2-70	State	Statute	SCDOR shall issue all licenses, permits and certificates provided for in this title.	Yes	Taxpayers	Yes - Other service or product

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					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
23.1.3	61-2-80	State	Statute	SCDOR is empowered to regulate the operation of all retail locations authorized to sell beer, wine or alcoholic liquor. SCDOR is authorized to establish conditions or restrictions on issuing or renewing a license or permit.	Yes	Taxpayers	Yes - Other service or product
23.1.4	61-2-100 (B)	State	Statute	SCDOR shall initiate action to revoke any permit or license that is issued to any person who is not the owner or when the licensed individual or an individual principal is under twenty-one years of age.	Yes	Taxpayers	Yes - Other service or product
23.1.5	61-2-105	State	Statute	SCDOR shall collect increased application and license fees for purposes of funding SLED operations and shall allocate these fees to SLED as soon as practicable.	Yes	Taxpayers	Yes - Other service or product
23.1.6	61-2-136	State	Statute	SCDOR shall transfer the permit of a currently licensed beer and wine wholesaler or currently licensed alcoholic liquor wholesaler upon notice in writing of the new location.	Yes	Taxpayers	Yes - Other service or product
23.1.7	61-2-145(B)	State	Statute	SCDOR must require all applications for biennial permits to sell alcohol for on premise consumption to include the requirement to maintain a liquor liability insurance policy.	Yes	Taxpayers	Yes - Other service or product
23.1.8	61-2-145(C)	State	Statute	SCDOR must prescribe the manner permittees should notify SCDOR of the status of the insurance policy.	Yes	Taxpayers	Yes - Other service or product
23.1.9	61-2-160	State	Statute	SCDOR shall notify an applicant of a license or permit under Title 61 of the necessary requirements to comply if SCDOR determines that delinquent taxes, penalties, or interest are due.	Yes	Taxpayers	Yes - Other service or product
23.1.10	61-2-185 (B)	State	Statute	SCDOR must promulgate the application process for nonprofit organizations. SCDOR must deny any application that does not contain the information required.	Yes	Taxpayers	Yes - Other service or product
23.2	Title 61, Chapter 4			Beer, Ale, Porter and Wine: SCDOR's administrative duties to issue certificate of registration for producers and wholesalers of beer and wine.			
23.2.1	61-4-310(A)	State	Statute	SCDOR must prescribe forms for a certificate of registration.	Yes	Taxpayers	Yes - Other service or product
23.2.2	61-4-310 (B)	State	Statute	SCDOR in its discretion must issue or reject the application for a certificate of registration.	Yes	Taxpayers	Yes - Other service or product
23.2.3	61-4-520(7)(a)	State	Statute	SCDOR shall determine which newspapers meet the requirements of a newspaper most likely to serve notice to interested citizens in the case of application to sell beer or wine.	Yes	Media	Yes - Other service or product

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23.2.4	61-4-525 (C)	State	Statute	SCDOR shall continue to process an application and issue the permit to sell beer or wine if a protestant has no desire to attend a hearing.	Yes	Taxpayers	Yes - Other service or product
23.2.5	61-4-1515(A)(9)	State	Statute	SCDOR must maintain Brewery Insurance information.	Yes	Taxpayers	Yes - Other service or product
23.2.6	61-4-1515(C)	State	Statute	SCDOR must terminate a brewery permit and license if the brewery operations cease.	Yes	Taxpayers	Yes - Other service or product
23.2.7	61-4-1515(F)	State	Statute	SCDOR must waive newspaper notice and sign posting requirements for brewpubs applying for a brewery permit.	Yes	Media	Yes - Other service or product
23.2.8	61-4-1515 (G)	State	Statute	Breweries who have subsequent violations within a three year period must have their permit suspended by SCDOR for not less than thirty days. Revenue generated from violation fines must be transferred to State Law Enforcement Division (SLED).	Yes	Taxpayers and State Law Enforcement Division	Yes - Other service or product
23.2.9	61-4-1920 (B)	State	Statute	SCDOR shall prescribe the forms and ID tags for beer kegs provided to retail licensees.	Yes	Taxpayers	Yes - Other service or product
23.3	Title 61, Chapter 6						
23.3.1	61-6-80	State	Statute	SCDOR shall file annual reports with the Governor and the General Assembly.	Yes	Governor and General Assembly	Yes - Providing report
23.3.2	61-6-100	State	Statute	SCDOR has the exclusive power to suspend and revoke all licenses.	Yes	Taxpayer	Yes - Other service or product
23.3.3	61-6-120	State	Statute	SCDOR shall not issue a license to any place of business not meeting the proximity requirements to a school, church or playground.	Yes	Taxpayer	Yes - Other service or product
23.3.4	61-6-180(A)	State	Statute	SCDOR must determine which newspapers meet the advertising requirements.	Yes	Media	Yes - Other service or product
23.3.5	61-6-185(B)	State	Statute	SCDOR shall determine a protestant's intent to attend a contested case hearing before the Administrative Law Court.	Yes	Taxpayer	Yes - Other service or product
23.3.6	61-6-185(C)	State	Statute	SCDOR shall continue to process the application if protestant has no desire to attend contested case hearing.	Yes	Taxpayer	Yes - Other service or product
23.3.7	61-6-190	State	Statute	SCDOR shall not issue any license until the applicant has paid the license tax.	Yes	Taxpayer	Yes - Other service or product
23.3.8	61-6-195	State	Statute	SCDOR shall not issue or renew a license until the applicant certifies that no alcoholic liquors were purchased from a person who does not hold a wholesaler's license.	Yes	Taxpayer	Yes - Other service or product
23.3.9	61-6-505(D)	State	Statute	SCDOR shall collect a fee of twenty-five dollars for each temporary license sought.	Yes	Taxpayer	Yes - Other service or product

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23.3.10	61-6-700	State	Statute	SCDOR must provide the form and conditions for the licensing of establishments using alcoholic beverages in the preparation of food. A person violating this provision must be fined five hundred dollars and other licenses held must be revoked.	Yes	Taxpayer	Yes - Other service or product
23.3.11	61-6-720	State	Statute	SCDOR must establish the form of the application for the special baking food manufacturer's license. SCDOR must revoke this license of any operator permitting the consumption of alcoholic liquor as a beverage.	Yes	Taxpayer	Yes - Other service or product
23.3.12	61-6-900	State	Statute	SCDOR must refund any portion of a license not used to a personal representative if the business is not continued after a licensee's death.	Yes	Taxpayer	Yes - Other service or product
23.3.13	61-6-910	State	Statute	SCDOR must refuse to issue any license to an applicant not a suitable person, business is not suitable or a sufficient number of licenses have already been issued.	Yes	Taxpayer	Yes - Other service or product
23.3.14	61-6-930	State	Statute	SCDOR must revoke the license of a wholesaler if there is a direct or indirect interest in a retail store by the wholesaler.	Yes	Taxpayer	Yes - Other service or product
23.3.15	61-6-940	State	Statute	SCDOR must revoke a retail license to sell alcoholic liquors if the licensee is indebted to a wholesaler except for current purchases not past due.	Yes	Taxpayer	Yes - Other service or product
23.3.16	61-6-1530(1)	State	Statute	SCDOR must prescribe the size and location of the sign prohibiting the possession of alcohol by a person under twenty-one.	Yes	Taxpayer	Yes - Other service or product
23.3.17	61-6-1530(2)	State	Statute	SCDOR must prescribe the size and location of the sign related to the restrictions of transporting of alcohol.	Yes	Taxpayer	Yes - Other service or product
23.3.18	61-6-1530(3)	State	Statute	SCDOR must prescribe the size and location of the sign related to the unlawful purchase of alcoholic liquors by one retail dealer from another dealer.	Yes	Taxpayer	Yes - Other service or product
23.3.19	61-6-1610(H)	State	Statute	SCDOR shall suspend the license of an establishment not meeting the Grade A level after thirty day notice.	Yes	Taxpayer	Yes - Other service or product
23.3.20	61-6-1810(A)	State	Statute	SCDOR has exclusive authority in issuing, renewing, suspending or revoking licenses.	Yes	Taxpayer	Yes - Other service or product
23.3.21	61-6-1820(4)	State	Statute	SCDOR shall determine which newspapers meet the advertising requirement.	Yes	Media	Yes - Other service or product
23.3.22	61-6-1820(8)	State	Statute	SCDOR must not issue a permanent license until interested parties have been given opportunity to be heard.	Yes	Taxpayer	Yes - Other service or product
23.3.23	61-6-1825(B)	State	Statute	SCDOR must determine a protestant's intent to attend a contested case hearing. If the protestant intends to attend the hearing, SCDOR must not issue the license but must forward the file to the Administrative Law Court.	Yes	Taxpayer	Yes - Other service or product

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23.3.24	61-6-1825(C)	State	Statute	SCDOR must continue the application process if the protestant is not attending the contested case hearing.	Yes	Taxpayer	Yes - Other service or product
23.3.25	61-6-2000(A)	State	Statute	SCDOR shall charge a nonrefundable fee of thirty-five dollars for temporary permits.	Yes	Taxpayer	Yes - Other service or product
23.3.26	61-6-2000(B)	State	Statute	SCDOR shall require the applicant to obtain a criminal background check within ninety days of an application for a temporary permit. SCDOR shall deny the application if the criminal background check is not submitted or obtained more than ninety days prior to the application.	Yes	Taxpayer	Yes - Other service or product
23.3.27	61-6-2000 (C)	State	Statute	SCDOR shall require an applicant to complete the law enforcement notification. The law enforcement notification shall be prepared by SCDOR for inclusion in the application.	Yes	Taxpayer	Yes - Other service or product
23.3.28	61-6-2005	State	Statute	SCDOR shall collect a fee of twenty-five dollars for each temporary one hundred twenty day license.	Yes	Taxpayer	Yes - Other service or product
23.3.29	61-6-2010	State	Statute	SCDOR shall charge a nonrefundable filing fee of one hundred dollars for processing each temporary permit application and a daily permit fee of fifty dollars for each day a temporary permit is approved. SCDOR must also offer the option of an annual fifty-two week temporary permit for a nonrefundable fee of three thousand dollars per year. SCDOR in its sole discretion shall specify the terms and conditions of the permit	Yes	Taxpayer	Yes - Other service or product
23.3.30	61-6-2010(A)	State	Statute	SCDOR shall deposit fees collected with the State Treasurer	Yes	State Treasurer	Yes - Other service or product
23.3.31	61-6-2360	State	Statute	SCDOR shall promulgate regulations to implement the regulation of alcoholic liquors.	Yes	Taxpayer	Yes - Other service or product
23.3.32	61-6-2610	State	Statute	SCDOR shall impose a penalty of twenty dollars per container of alcoholic liquors in possession of a person, corporation or organization in violation of any provision of the ABC Act.	Yes	Taxpayer	Yes - Other service or product
23.3.33	61-6-2840	State	Statute	SCDOR must prescribe the forms for a certificate of registration for the shipment of alcoholic liquors by a producer to a point within this state.	Yes	Taxpayer	Yes - Other service or product
23.3.34	61-6-2850	State	Statute	SCDOR must develop forms for a certificate of registration for each brand of alcoholic liquors intended to be shipped to a point within this state.	Yes	Taxpayer	Yes - Other service or product
23.3.35	61-6-2870	State	Statute	SCDOR must provide appropriate forms for application for a certificate of registration as a producer representative.	Yes	Taxpayer	Yes - Other service or product
23.3.36	61-6-2890(A)	State	Statute	SCDOR shall prescribe forms for a license to operate as a warehouse.	Yes	Taxpayer	Yes - Other service or product
23.3.37	61-6-2900	State	Statute	SCDOR shall prescribe forms for a food manufacturer or producer representative to ship alcoholic liquors.	Yes	Taxpayer	Yes - Other service or product

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23.3.38	61-6-2970	State	Statute	All monies received by SCDOR must be deposited with the State Treasurer.	Yes	Taxpayer	Yes - Other service or product
23.3.39	61-6-4250	State	Statute	SCDOR shall develop forms for clerks of court to provide the names of persons convicted for any violation under Article 13. SCDOR shall forward to the Department of Public Safety a certified copy of the record upon receipt.	Yes	Taxpayer and Department of Public Safety	Yes - Other service or product
23.3.40	61-6-4310	State	Statute	Alcoholic liquors seized by SCDOR must be sold at public auction.	Yes	Taxpayer	Yes - Other service or product
24	Acts						
24.1	Section 8. Act No. 355 of 2004: Clarendon School District Tax	State	Statute	SCDOR, the State Department of Education, and the Clarendon County Auditor shall furnish data to the State Treasurer, the county treasurer, and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenue. The information that must be supplied to Clarendon County school districts upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	State Treasurer and Local Government	Yes - Other service or product
24.2	Section 7. Act No. 588 of 1994: Cherokee School District Tax	State	Statute	SCDOR shall furnish data to the State Treasurer and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenues. The information which must be supplied to Cherokee County School District 1 upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	State Treasurer and Local Government	Yes - Other service or product
24.3	Section 6. Act No. 132 of 2003: Darlington School District Tax	State	Statute	The sales and use tax levied pursuant to this act must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Yes	Taxpayers	Yes - Other service or product
24.4	Section 8. Act No. 132 of 2003: Darlington School District Tax	State	Statute	SCDOR shall furnish data to the State Treasurer and to the school districts for the purpose of calculating distributions and estimating revenues. The information which must be supplied to the school district upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	State Treasurer and Local Government	Yes - Other service or product
24.5	Section 1(F). Act No. 146 of 2001: Jasper School District Tax	State	Statute	The tax levied pursuant to this section must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Yes	Taxpayers	Yes - Other service or product

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24.6	Section 1(H). Act No. 146 of 2001: Jasper School District Tax	State	Statute	SCDOR shall furnish data to the State Treasurer and to the district for the purpose of calculating distributions and estimating revenues. The information which must be supplied to the district upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	State Treasurer and Local Government	Yes - Other service or product
24.7	Section 9. Act No. 426 of 2006: Lee School District Tax	State	Statute	SCDOR, the State Department of Education, and the Lee County Auditor shall furnish data to the State Treasurer, the county treasurer, and to the governing body for the purpose of calculating distributions and estimating revenues. The information that must be supplied to the governing body upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	State Treasurer and Local Government	Yes - Other service or product
24.8	Section 6. Act No. 378 of 2004: Lexington School District Tax	State	Statute	The tax levied pursuant to this act must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.	Yes	Taxpayers	Yes - Other service or product
24.9	Section 8. Act No. 378 of 2004: Lexington School District Tax	State	Statute	SCDOR shall furnish data to the State Treasurer and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenues. The information which must be supplied to each school district upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.	Yes	State Treasurer and Local Government	Yes - Other service or product
25	Regulations						
25.1	Regulation -117.200.2 (l)(2)(c)	State	Regulation	If a taxpayer converts machine sensible records, including copies of files to a standard record format, SCDOR is responsible for developing the format.	Yes	Taxpayers	Yes - Other service or product
25.2	Regulation - 117-850.1	State	Regulation	SCDOR must provide forms for the completion of income tax returns. Reproduced or computer prepared forms must conform to the standards issued by the forms management section of SCDOR.	Yes	Taxpayers	Yes - Other service or product
25.3	Regulation - 117-850.2	State	Regulation	SCDOR must publish standards for the specifications for using non paper methods.	Yes	Taxpayers	Yes - Other service or product
25.4	Regulation - 117-875	State	Regulation	SCDOR must determine voluntary contributions to check offs at least annually.	Yes	Taxpayers	Yes - Other service or product
25.5	Regulation - 117-1200.3	State	Regulation	SCDOR must prescribe forms for the reporting of the number of cases of alcoholic liquors sold during the preceding month.	Yes	Taxpayers	Yes - Other service or product
25.6	Regulation - 117-1250.1	State	Regulation	SCDOR must prescribe forms for the reporting by wholesale beer and wine dealers of purchases or exchange of their products with other wholesale dealers.	Yes	Taxpayers	Yes - Other service or product

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25.7	Regulation - 117-1600.1	State	Regulation	SCDOR must prescribe forms for reporting of sales of cigarettes.	Yes	Taxpayers	Yes - Other service or product
25.8	Regulation - 117-1600.2 (a)	State	Regulation	SCDOR shall develop and order forms for cigarette stamps.	Yes	Taxpayers	Yes - Other service or product
25.9	Regulation - 117-1600.2(d)	State	Regulation	SCDOR shall develop forms for purchase of exempt stamps.	Yes	Taxpayers	Yes - Other service or product
25.10	Regulation - 117-1600.2(d)(2)	State	Regulation	SCDOR shall develop procedures related to tamper-evident features of stamps.	Yes	Taxpayers	Yes - Other service or product
25.11	Regulation - 117-1600.3(6)	State	Regulation	SCDOR shall develop forms and processes for authorizing refunds.	Yes	Taxpayers	Yes - Other service or product
25.12	Regulation - 117-1600.5(B)	State	Regulation	SCDOR must develop and advise of storage requirements. SCDOR must approve staging areas.	Yes	Taxpayers	Yes - Other service or product
25.13	Regulation - 117-1720.2(A)	State	Regulation	SCDOR shall annually make a ratio study of all the counties in the State to determine level of appraisal as provided in Section 12-43-250.	Yes	Local Government	Yes - Other service or product
25.14	Regulation - 117-1720.3	State	Regulation	SCDOR must supply a copy of the final index of taxpaying ability to the Department of Education and the auditor of each county on or before February first.	Yes	Department of Education and Local Government	Yes - Other service or product
25.15	Regulation - 117-1740.1	State	Regulation	SCDOR directs what information must be contained in a building permit.	Yes	Taxpayers	Yes - Other service or product
25.16	Regulation - 117-1740.3	State	Regulation	SCDOR directs what information must be kept by counties in order to value property for property tax purposes.	Yes	Local Government	Yes - Other service or product
25.17	Regulation - 117-1740.4	State	Regulation	SCDOR must provide forms to all counties for the purpose of providing information for ratio studies. SCDOR must also approve the forms for submission of information in an electronic form.	Yes	Local Government	Yes - Other service or product
25.18	Regulation - 117-1840.2 (C)	State	Regulation	SCDOR is responsible for implementing the use value procedures for timberland and cropland.	Yes	Taxpayers	Yes - Other service or product
26	Provisions						
26.1	1.48	State	Proviso	(SDE: Impute Index Value) For the current fiscal year and for the purposes of calculating the index of taxpaying ability the SCDOR shall impute an index value for owner-occupied residential property qualifying for the special four percent assessment ratio. The SCDOR shall not include sales ratio data in its calculation of the index of taxpaving ability.	Yes	Taxpayers	Yes - Other service or product

Laws

(Study Step 1: Agency Legal Directives, Plan and Resources)

Agency Responding	Department of Revenue
Date of Submission	5/31/2018

Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Customer/Client		Deliverable
					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
26.2	1A.7	State	Proviso	(SDE-EIA: Disbursements/Other Entities) Notwithstanding the provisions of Sections 2-7-66 and 11-3-50, South Carolina Code of Laws, it is the intent of the General Assembly that funds appropriated in Part IA, Section 1, VIII.E. Other State Agencies and Entities shall be disbursed on a quarterly basis by the SCDOR directly to the state agencies and entities referenced except for the Teacher Loan Program, Centers of Excellence, the Education Oversight Committee and School Technology, which shall receive their full appropriation at the start of the fiscal year from available revenue. The SCDOR is also directed to provide the first quarter appropriation of the funding appropriated in Part IA, Section 1, VIII.G. Charter School District to the Department of Education at the start of the fiscal year from available revenue.	Yes	State Agencies	Yes - Other service or product
26.3	47.2	State	Proviso	SCDOR shall reimburse the Department of Natural Resources the cost of collecting the casual sales tax from revenues generated by the casual sales tax.	Yes	Department of Natural Resources	Yes - Other service or product
26.4	93.7	State	Proviso	(DOA: Guardian Ad Litem Program) For the current fiscal year, the SCDOR is directed to reduce the rate of interest paid on eligible refunds by two percentage points. The revenue resulting from this reduction must be used exclusively for operations of the Guardian ad Litem program and be deposited in the State Treasury in a separate and distinct fund known as the "South Carolina Guardian ad Litem Trust Fund "	Yes	South Carolina Guardian ad Litem Trust Fund	Yes - Other service or product
26.5	109.2	State	Proviso	(SCDOR: Court Order Funds Carry Forward) Funds awarded to the SCDOR by court order shall be retained in a special account and shall be carried forward from year to year, and expended as needed to accomplish the purposes and conditions of said order if specified, and if not specified, as may be directed by the Director of the SCDOR.	No		No
26.6	109.3	State	Proviso	(SCDOR: Rural Infrastructure Fund Transfer) Notwithstanding Section 12-10-85, the SCDOR is authorized to deposit revenues from the Rural Infrastructure Fund in excess of twelve million dollars to the Rural Infrastructure Fund under the Rural Infrastructure Authority. Any revenues in excess of seventeen million dollars shall be deposited in the Rural Infrastructure Fund under the Department of Commerce, Coordinating Council.	Yes	Rural Infrastructure Authority and Department of Commerce, Coordinating Council	Yes - Other service or product

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(Study Step 1: Agency Legal Directives, Plan and Resources)

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					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
26.7	109.4	State	Proviso	(SCDOR: SCBOS Funds) SCDOR shall share equally the collection assistance fees imposed on overdue tax debt with the South Carolina Business One Stop program. The funds received by the department from this fee shall be used for continued administration of the revenue laws in a fair and impartial manner. Any unexpended funds generated by the fee shall be carried forward from the prior fiscal year into the current fiscal year and shall also be shared equally between the SCDOR and the South Carolina Business One Stop program.	Yes	Taxpayer	Yes - Other service or product
26.8	109.6	State	Proviso	(SCDOR: Candidate Tax Return Programs) (A) From the funds appropriated in this act, the SCDOR must develop a program to process inquiries from a candidate for an office of this State or its political subdivisions or any gubernatorial appointee concerning whether that candidate or appointee has filed annual state income tax returns that he was required to file during the past ten years, regardless of the source of income, has paid all income taxes due during that time period, and has satisfied all judgments, liens, or other penalties for failure to pay income taxes when due. (B) Unless a candidate or appointee requests otherwise, the SCDOR must post the results of all inquiries from candidates or appointees in a prominent place on the department's website.	Yes	Taxpayers	Yes - Other service or product
26.9	109.7	State	Proviso	(SCDOR: Fraudulent Tax Return Program) SCDOR may establish a Fraudulent Tax Return Detection Program to prevent payment of fraudulent tax refunds. To implement the program the department may contract with information and technology entities to provide the necessary detection capabilities. SCDOR shall pay for the program from the savings realized by implementation.	Yes	Taxpayers	Yes - Other service or product
26.10	109.8	State	Proviso	(SCDOR: Treasury Offset Program) SCDOR is authorized to retain up to one hundred forty thousand dollars of mailing and associated administrative costs incurred as a result of the State's participation in and the notice requirements of the Federal Treasury Offset Program. Retained expenses shall be from tax offset revenue received from the federal government. Remaining revenue shall be deposited in the General Fund.	No		No
26.11	109.9	State	Proviso	(SCDOR: May Events) SCDOR shall remit Accommodation tax funds to Horry County for special purposes upon request	Yes	Local Government	Yes - Other service or product

Laws

(Study Step 1: Agency Legal Directives, Plan and Resources)

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Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted	Customer/Client		Deliverable
					Does this law specify who (customer) the agency must or may serve? (Y/N)	If yes, who is/are the customer(s)?	Does the law specify a deliverable (service or product) the agency must or may provide? (Y/N)
26.12	109.10	State	Proviso	(SCDOR: Educational Credit for Exceptional Needs Children) The board and SCDOR Director will appoint an executive director. SCDOR will support the board and will administer donor tax credits. SCDOR is required to complete the mandated reports regarding Exceptional SC.	Yes	Exceptional SC	Yes - Other service or product
26.13	117.86	State	Proviso	(GP: Joint Children's Committee) For the current fiscal year, SCDOR is directed to reduce the rate of interest paid on eligible refunds by one percentage point. Of the revenue resulting from this reduction, three hundred thousand dollars shall be transferred to the Senate for the Joint Citizens and Legislative Committee on Children. The remaining revenue resulting from this reduction shall be transferred to the Department of Juvenile Justice (DJJ).	Yes	Senate for Joint Citizens and Legislative Committee on Children and the Department of Juvenile Justice (DJJ).	Yes - Other service or product
26.14	118. 10(c)	State	Proviso	(SR: Tax Deduction for Consumer Protection Services) (C) By March fifteenth of each year, SCDOR shall issue a report to the Governor and the General Assembly detailing the number of taxpayers claiming the deduction allowed by this item in the most recent tax year for which there is an accurate figure, and the total monetary value of the deductions claimed pursuant to this item in that same year. (D) SCDOR shall prescribe the necessary forms to claim the deduction allowed by this section. SCDOR may require the taxpayer to provide proof of the actual costs and the taxpayer's eligibility.	Yes	Governor and General Assembly	Yes - Providing report
26.15	118. 10(d)	State	Proviso	(SR: Tax Deduction for Consumer Protection Services) (D) SCDOR shall prescribe the necessary forms to claim the deduction allowed by this section. SCDOR may require the taxpayer to provide proof of the actual costs and the taxpayer's eligibility.	Yes	Taxpayers	Yes - Providing report

Deliverables

(Study Step 1: Agency Legal Directives, Plan and Resources)

Agency Responding	Department of Revenue
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Item #	Deliverable	Applicable Laws	Is deliverable provided because...	Optional - Service or Product component(s) (If deliverable is too broad to complete the remaining columns, list each product/service associated with the deliverable, and complete the remaining columns)	Associated Organizational Unit	Does the agency evaluate the outcome obtained by customers / individuals who receive the service or product (on an individual or aggregate basis?)	Does the agency know the annual # of potential customers?	Does the agency know the annual # of customers served?	Does the agency evaluate customer satisfaction?	Does the agency know the cost it incurs, per unit, to provide the service or product?	Does the law allow the agency to charge for the service or product?	Additional comments from agency (Optional)
1	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report for a summary of charges for services and products.
2	License/ Certificate	12-21-670	Require	SCDOR shall issue a license for sale of tobacco products upon receipt of application and SCDOR shall produce forms for this purpose.								
3	License/ Certificate	12-21-2450	Require	SCDOR shall issue licenses to operate a place of amusement upon receipt of application.								
4	License/ Certificate	12-21-3940(A)(1)	Require	SCDOR will make the determination if an organization is qualified to hold a bingo license.								
5	License/ Certificate	12-21-3950(B)	Require	SCDOR has forty-five days to approve or reject a bingo application based on the requirements.								
6	License/ Certificate	12-21-4000 (12)(b)	Require	Excess proceeds tax must be remitted to SCDOR. If promoter or organization fail to remit, SCDOR shall suspend both licenses.								
7	License/ Certificate	12-21-4240	Require	SCDOR will license all organizations, promoters, manufacturers and distributors of bingo paper. SCDOR is required to collect annual license fee of five thousand dollars for manufacturers and two thousand dollars for distributors.								
8	License/ Certificate	12-21-4270	Require	Each licensee may obtain cards approved by SCDOR by making application and remitting sixteen and one-half percent of the total face value of the cards purchased. Upon receipt of tax paid SCDOR shall notify a licensed distributor to release the face value of cards requested. SCDOR is required to set forth procedures to ensure cross-checking between manufacturers and distributors and organizations.								
9	License/ Certificate	12-36-540	Require	SCDOR shall issue a separate license for each retail sales location.								
10	License/ Certificate	44-56-440 (C)	Require	SCDOR must issue a drycleaner's certificate of registration.								
11	License/ Certificate	61-2-20	Require	SCDOR is vested with the power to administer Title 61.								
12	License/ Certificate	61-2-70	Require	SCDOR shall issue all licenses, permits and certificates provided for in this title.								
13	License/ Certificate	61-2-80	Require	SCDOR is empowered to regulate the operation of all retail locations authorized to sell beer, wine or alcoholic liquor. SCDOR is authorized to establish conditions or restrictions on issuing or renewing a license or permit.								
14	License/ Certificate	61-2-100 (B)	Require	SCDOR shall initiate action to revoke any permit or license that is issued to any person who is not the owner or when the licensed individual or an individual principal is under twenty-one years of age.								
15	License/ Certificate	61-2-136	Require	SCDOR shall transfer the permit of a currently licensed beer and wine wholesaler or currently licensed alcoholic liquor wholesaler upon notice in writing of the new location.								
16	License/ Certificate	61-2-145(B)	Require	SCDOR must require all applications for biennial permits to sell alcohol for on premise consumption to include the requirement to maintain a liquor liability insurance policy.								
17	License/ Certificate	61-2-145(C)	Require	SCDOR must prescribe the manner permittees should notify SCDOR of the status of the insurance policy.								
18	License/ Certificate	61-2-160	Require	SCDOR shall notify an applicant of a license or permit under Title 61 of the necessary requirements to comply if SCDOR determines that delinquent taxes, penalties, or interest are due.								
19	License/ Certificate	61-2-185 (B)	Require	SCDOR must promulgate the application process for nonprofit organizations. SCDOR must deny any application that does not contain the information required.								
20	License/ Certificate	61-4-310(A)	Require	SCDOR must prescribe forms for a certificate of registration.								
21	License/ Certificate	61-4-310 (B)	Require	SCDOR in its discretion must issue or reject the application for a certificate of registration.								
22	License/ Certificate	61-4-520(7)(a)	Require	SCDOR shall determine which newspapers meet the requirements of a newspaper most likely to serve notice to interested citizens in the case of application to sell beer or wine.								
23	License/ Certificate	61-4-525 (C)	Require	SCDOR shall continue to process an application and issue the permit to sell beer or wine if a protestant has no desire to attend a hearing.								
24	License/ Certificate	61-4-1515(A)(9)	Require	SCDOR must maintain Brewery Insurance information.								
25	License/ Certificate	61-4-1515(C)	Require	SCDOR must terminate a brewery permit and license if the brewery operations cease.								
26	License/ Certificate	61-4-1515(F)	Require	SCDOR must waive newspaper notice and sign posting requirements for brewpubs applying for a brewery permit.								
27	License/ Certificate	61-4-1515 (G)	Require	Breweries who have subsequent violations within a three year period must have their permit suspended by SCDOR for not less than thirty days. Revenue generated from violation fines must be transferred to State Law Enforcement Division (SLED).								
28	License/ Certificate	61-4-1920 (B)	Require	SCDOR shall prescribe the forms and ID tags for beer kegs provided to retail licensees.								
29	License/ Certificate	61-6-100	Require	SCDOR has the exclusive power to suspend and revoke all licenses.								
30	License/ Certificate	61-6-120	Require	SCDOR shall not issue a license to any place of business not meeting the proximity requirements to a school, church or playground.								
31	License/ Certificate	61-6-180(A)	Require	SCDOR must determine which newspapers meet the advertising requirements.								
32	License/ Certificate	61-6-185(B)	Require	SCDOR shall determine a protestant's intent to attend a contested case hearing before the Administrative Law Court.								
33	License/ Certificate	61-6-185 (C)	Require	SCDOR shall continue to process the application if protestant has no desire to attend contested case hearing.								
34	License/ Certificate	61-6-190	Require	SCDOR shall not issue any license until the applicant has paid the license tax.								
35	License/ Certificate	61-6-195	Require	SCDOR shall not issue or renew a license until the applicant certifies that no alcoholic liquors were purchased from a person who does not hold a wholesaler's license.								
36	License/ Certificate	61-6-700	Require	SCDOR must provide the form and conditions for the licensing of establishments using alcoholic beverages in the preparation of food. A person violating this provision must be fined five hundred dollars and other licenses held must be revoked.								

Deliverables

(Study Step 1: Agency Legal Directives, Plan and Resources)

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37	License/ Certificate	61-6-720	Require	SCDOR must establish the form of the application for the special baking food manufacturer's license. SCDOR must revoke this license of any operator permitting the consumption of alcoholic liquor as a beverage.								
38	License/ Certificate	61-6-900	Require	SCDOR must refund any portion of a license not used to a personal representative if the business is not continued after a licensee's death.								
39	License/ Certificate	61-6-910	Require	SCDOR must refuse to issue any license to an applicant not a suitable person, business is not suitable or a sufficient number of licenses have already been issued.								
40	License/ Certificate	61-6-930	Require	SCDOR must revoke the license of a wholesaler if there is a direct or indirect interest in a retail store by the wholesaler.								
41	License/ Certificate	61-6-940	Require	SCDOR must revoke a retail license to sell alcoholic liquors if the licensee is indebted to a wholesaler except for current purchases not past due.								
42	License/ Certificate	61-6-1530(1)	Require	SCDOR must prescribe the size and location of the sign prohibiting the possession of alcohol by a person under twenty-one.								
43	License/ Certificate	61-6-1530(2)	Require	SCDOR must prescribe the size and location of the sign related to the restrictions of transporting of alcohol.								
44	License/ Certificate	61-6-1530(3)	Require	SCDOR must prescribe the size and location of the sign related to the unlawful purchase of alcoholic liquors by one retail dealer from another dealer.								
45	License/ Certificate	61-6-1610(H)	Require	SCDOR shall suspend the license of an establishment not meeting the Grade A level after thirty day notice.								
46	License/ Certificate	61-6-1810(A)	Require	SCDOR has exclusive authority in issuing, renewing, suspending or revoking licenses.								
47	License/ Certificate	61-6-1820(4)	Require	SCDOR shall determine which newspapers meet the advertising requirement.								
48	License/ Certificate	61-6-1820(8)	Require	SCDOR must not issue a permanent license until interested parties have been given opportunity to be heard.								
49	License/ Certificate	61-6-1825(B)	Require	SCDOR must determine a protestant's intent to attend a contested case hearing. If the protestant intends to attend the hearing, SCDOR must not issue the license but must forward the file to the Administrative Law Court.								
50	License/ Certificate	61-6-1825 (C)	Require	SCDOR must continue the application process if the protestant is not attending the contested case hearing.								
51	License/ Certificate	61-6-2000(A)	Require	SCDOR shall charge a nonrefundable fee of thirty-five dollars for temporary permits.								
52	License/ Certificate	61-6-2000(B)	Require	SCDOR shall require the applicant to obtain a criminal background check within ninety days of an application for a temporary permit. SCDOR shall deny the application if the criminal background check is not submitted or obtained more than ninety days prior to the application.								
53	License/ Certificate	61-6-2000 (C)	Require	SCDOR shall require an applicant to complete the law enforcement notification. The law enforcement notification shall be prepared by SCDOR for inclusion in the application.								
54	License/ Certificate	61-6-2360	Require	SCDOR shall promulgate regulations to implement the regulation of alcoholic liquors.								
55	License/ Certificate	61-6-2610	Require	SCDOR shall impose a penalty of twenty dollars per container of alcoholic liquors in possession of a person, corporation or organization in violation of any provision of the ABC Act.								
56	License/ Certificate	61-6-2840	Require	SCDOR must prescribe the forms for a certificate of registration for the shipment of alcoholic liquors by a producer to a point within this state.								
57	License/ Certificate	61-6-2850	Require	SCDOR must develop forms for a certificate of registration for each brand of alcoholic liquors intended to be shipped to a point within this state.								
58	License/ Certificate	61-6-2870	Require	SCDOR must provide appropriate forms for application for a certificate of registration as a producer representative.								
59	License/ Certificate	61-6-2890(A)	Require	SCDOR shall prescribe forms for a license to operate as a warehouse.								
60	License/ Certificate	61-6-2900	Require	SCDOR shall prescribe forms for a food manufacturer or producer representative to ship alcoholic liquors.								
61	License/ Certificate	Regulation - 117-1200.3	Require	SCDOR must prescribe forms for the reporting of the number of cases of alcoholic liquors sold during the preceding month.								
62	License/ Certificate	Regulation - 117-1250.1	Require	SCDOR must prescribe forms for the reporting by wholesale beer and wine dealers of purchases or exchange of their products with other wholesale dealers.								
63	Administer, Enforce, and/or Collect Taxes and Fees		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report for a summary of charges for services and products.
64	Taxes/ Fees	4-10-90(A)	Require	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)								
65	Taxes/ Fees	4-10-350(A)	Require	SCDOR must administer and collect the Capital Project Sales Tax in the same manner that other sales and use taxes are collected.								
66	Taxes/ Fees	4-10-360	Require	SCDOR shall deposit with the State Treasurer all collections to be credited to a separate account.								
67	Taxes/ Fees	4-10-580(A)	Require	SCDOR must administer and collect local sales tax in the same manner that other sales taxes are collected.								
68	Taxes/ Fees	4-10-770	Require	SCDOR must administer and collect the local option sales and use tax for local property tax credits, if imposed by a county, in the same manner that other sales and use taxes are collected.								
69	Taxes/ Fees	4-10-940 (B)	Require	SCDOR must administer and collect the Tourism Development Fee in the same manner as the Sales and Use Tax.								
70	Taxes/ Fees	4-12-30(B)(3)	Require	SCDOR shall designate by December thirty first of each year the counties qualifying for the reduced fee-in-lieu threshold requirement.								
71	Taxes/ Fees	4-12-30 (O)(8)	Require	SCDOR shall develop applicable forms and procedures for handling and processing extension requests.								
72	Taxes/ Fees	4-37-30 (A)(8)	Require	The Local Option Transportation tax levied pursuant to this section must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.								
73	Taxes/ Fees	11-44-70 (A)	Require	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.								

Deliverables

(Study Step 1: Agency Legal Directives, Plan and Resources)

Agency Responding	Department of Revenue
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74	Taxes/ Fees	11-44-70 (B)	Require									SCDOR shall provide tentative approval of the application by the date provided in subsection (C).
75	Taxes/ Fees	11-44-70 (C)	Require									SCDOR shall notify each qualified investor of the tax credits tentatively approved and allocated to the qualified investor by January thirty first of the year after the application was submitted. If the credit amounts on applications filed with SCDOR exceed the maximum aggregate limit of tax credits, then the tax credit must be allocated among the angel investors who filed a timely application on a pro rata basis, based upon the amounts otherwise allowed by this chapter.
76	Taxes/ Fees	12-4-10	Require									SCDOR must administer and enforce SC revenue laws, licensing and regulation of alcoholic liquors, beer and wine, and assess penalties for violations, and other laws specifically assigned.
77	Taxes/ Fees	12-4-310(2)	Require									SCDOR shall formulate and recommend legislation to enhance uniformity, enforcement, and administration of the tax laws, and secure just taxation and improvements in the system of taxation.
78	Taxes/ Fees	12-6-20	Require									SCDOR shall administer and enforce the taxes imposed by Chapter 6. SCDOR shall make and publish rules and regulations necessary to enforce this chapter.
79	Taxes/ Fees	12-6-1140(10)(d)	Require									SCDOR must approve forms by which certifications must be filed by members of the State Guard and other officers eligible for a deduction.
80	Taxes/ Fees	12-6-3360 (B)	Require									SCDOR shall rank and designate the state's counties for purposes of the jobs tax credit.
81	Taxes/ Fees	12-6-3360(I)	Require									The appropriate agency involved with the jobs tax credit shall determine if qualifying net increases or decreases have occurred related to jobs.
82	Taxes/ Fees	12-6-3360 (J)	Require									The appropriate agency shall prescribe certification procedures to ensure taxpayers can claim credits in future years even if a particular county's classification is changed.
83	Taxes/ Fees	12-6-3367 (D)	Require									SCDOR shall prescribe certification procedures to ensure taxpayers may qualify for a corporate tax moratorium in future years even if a particular county is removed from the list of qualifying counties.
84	Taxes/ Fees	12-6-3375(B)(2)	Require									SCDOR must prescribe the manner in which a taxpayer shall claim a credit for increasing its port cargo volume.
85	Taxes/ Fees	12-6-3381	Require									SCDOR must prescribe a form in order to claim the tax credit for costs associated with a premarital preparation course.
86	Taxes/ Fees	12-6-3588	Require									SCDOR shall determine the proof necessary to meet the requirements of the Clean Energy Tax Incentive Credit. SCDOR must certify the qualifying expenditures for the credit. SCDOR must consult with the Department of Commerce, the State Energy Office or any other agency on standards for certification
87	Taxes/ Fees	12-6-3622(B)	Require									The fire sprinkler system credit is claimed on a form developed by SCDOR.
88	Taxes/ Fees	12-6-3780(A)(1)	Require									SCDOR must prescribe the manner in which to claim the credit.
89	Taxes/ Fees	12-6-3910 (A)	Require									SCDOR must prescribe forms for estimated taxes.
90	Taxes/ Fees	12-6-5060(B)	Require									SCDOR must put a check off list on all individual income tax returns. The instructions to the income tax form must contain a description of the purposes for which the funds were established and the use of the monies from the income tax contributions.
91	Taxes/ Fees	12-6-5590(E)	Require									SCDOR shall examine the substance and donative intent, rather than merely the form, of contributions qualifying as a qualified conservation contribution.
92	Taxes/ Fees	12-8-520 (A)	Require									Employers withhold based on tables and rules promulgated by SCDOR.
93	Taxes/ Fees	12-8-590 (A)	Require									SCDOR is to prescribe forms and provide for the manner in which withholding is to be conducted for distributions to non-resident shareholders of corporations and non-resident partners of partnerships.
94	Taxes/ Fees	12-8-1530 (A)	Require									SCDOR is required to develop quarterly withholding returns.
95	Taxes/ Fees	12-10-82	Require									SCDOR must create a form for a taxpayer to make an election to assign job development credits to a designated trustee.
96	Taxes/ Fees	12-21-735 (E)	Require									SCDOR shall prescribe, prepare and furnish stamps for the payment of the cigarette tax. SCDOR shall also cause to be prepared stamps that indicate that a package of cigarettes is exempt.
97	Taxes/ Fees	12-21-735 (E)(2)	Require									SCDOR shall designate the type of stamps to be applied.
98	Taxes/ Fees	12-21-735 (E)(6)	Require									SCDOR determines the amount of credit to be allowed for the purchase of a stamping machine and equipment.
99	Taxes/ Fees	12-21-735 (H)(2)	Require									SCDOR shall provide a method of purchasing stamps.
100	Taxes/ Fees	12-21-1050	Require									SCDOR shall prescribe forms for the collection of the beer and wine license tax.
101	Taxes/ Fees	12-21-1060	Require									SCDOR shall allow a discount of two percent to the wholesaler on the amount of tax reported monthly on timely filed returns.
102	Taxes/ Fees	12-21-2742	Require									SCDOR must seize and confiscate any unlicensed equipment and then SCDOR must sell equipment at public auction.
103	Taxes/ Fees	12-21-2744	Require									Owners of property seized by SCDOR may file a cash bond within five days of the seizure. Within ten days, the equipment owner must bring legal action to have seizure set aside; otherwise SCDOR must declare the bond filed forfeited.
104	Taxes/ Fees	12-21-3940 (A)	Require									SCDOR shall prescribe application forms for a bingo license.
105	Taxes/ Fees	12-21-4220	Require									SCDOR shall set the design and requirements of all bingo cards.
106	Taxes/ Fees	12-21-4230	Require									SCDOR must set all bond amounts for all organizations, promoters, manufacturers and distributors of bingo cards.
107	Taxes/ Fees	12-23-40	Require									SCDOR shall administer and shall collect the electric power tax.
108	Taxes/ Fees	12-23-815	Require									SCDOR shall issue assessments for the tax based on information provided by the Department of Health and Environmental Control and the Office of Research and Statistics of the Revenue and Fiscal Affairs Office.
109	Taxes/ Fees	12-23-820	Require									SCDOR shall administer and enforce provisions of this article. The hospital tax levied pursuant to this article must be collected in accordance with the provisions of Chapter 54 of Title 12.
110	Taxes/ Fees	12-28-970 (A)	Require									SCDOR must establish procedures regarding backup user fees related to motor fuel.
111	Taxes/ Fees	12-28-995	Require									SCDOR shall establish conditions for payment of tax on motor fuel removed from a bulk plant and imported by a tank wagon and delivered to a South Carolina destination less than twenty five miles from the border of this state.
112	Taxes/ Fees	12-28-1730(F)	Require									SCDOR shall impose a civil penalty in the amount of one thousand dollars or ten dollars for each gallon of dyed fuel used to operate a vehicle on the highways of this state.

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113	Taxes/ Fees	12-33-480	Require									SCDOR shall prescribe a form for the payment of taxes and must also assess and collect tax from licensed alcohol wholesalers in same manner as other taxes.
114	Taxes/ Fees	12-36-510(B)(3)	Require									SCDOR must prescribe a form for payment of accommodations tax.
115	Taxes/ Fees	12-36-1320	Require									Requires SCDOR to determine the useful life of transient construction property in order for use tax on transient construction property to be calculated.
116	Taxes/ Fees	12-36-2120(57)	Require									SCDOR shall publish a yearly list of articles which qualify for the August sales tax holiday.
117	Taxes/ Fees	12-36-2120(65)(d)	Require									SCDOR shall issue an exemption certificate to the qualifying taxpayer for a sales tax exemption for computer equipment for a technology intensive facility.
118	Taxes/ Fees	12-36-2120 (78)	Require									SCDOR shall issue an appropriate exemption certificate to an organization which researches and tests natural hazards per the statute.
119	Taxes/ Fees	12-36-2660	Require									SCDOR shall administer and enforce the provisions of Chapter 36, Title 12.
120	Taxes/ Fees	12-36-2680	Require									SCDOR shall prescribe an exemption certificate for persons making exempt agricultural purchases.
121	Taxes/ Fees	12-37-250(A)(4)	Require									SCDOR must approve forms for the homestead exemption. SCDOR shall direct the auditor to notify municipalities of all applications for the homestead exemption within the municipality and the information necessary to calculate the amount of the exemption.
122	Taxes/ Fees	12-37-250(G)	Require									SCDOR shall develop advisory opinions as may be necessary to carry out the homestead exemption provisions.
123	Taxes/ Fees	12-37-255(C)	Require									SCDOR must withhold from the next disbursement of state funds to a county or municipality the amount of tax and penalties related to improperly granted homestead exemptions.
124	Taxes/ Fees	12-37-266(A)	Require									SCDOR must approve forms used by a trustee who holds legal title to a dwelling in order to apply for a homestead exemption.
125	Taxes/ Fees	12-37-266(B)	Require									SCDOR shall reimburse the taxing entity for the taxes not collected by reason of the homestead exemption.
126	Taxes/ Fees	12-37-270(A)	Require									SCDOR from the Trust Fund for Tax Relief shall annually pay to the county or municipality in which a dwelling is located a sum equal to the taxes not collected because of the homestead exemption.
127	Taxes/ Fees	12-37-270(B)	Require									SCDOR shall purchase and distribute the applications for the homestead exemption and the costs must be paid from the trust fund.
128	Taxes/ Fees	12-37-735 (B)	Require									SCDOR must design a form in which a transferor assumes personal liability for his share of the taxes when property is transferred.
129	Taxes/ Fees	12-37-1610	Require									SCDOR shall prescribe a form for property filings of railroads.
130	Taxes/ Fees	12-37-2120	Require									SCDOR prescribes form on which carlines pay property taxes.
131	Taxes/ Fees	12-54-25(C)(1)	Require									SCDOR must determine amount of interest on refunds.
132	Taxes/ Fees	12-54-250(F)(2)	Require									SCDOR shall include a notice detailing electronic filing requirements for tax return preparers filing one hundred or more returns in its form instructions and in the forms area of its website.
133	Taxes/ Fees	12-60-410	Require									SCDOR shall assess all state taxes, interest, additions to taxes, and penalties. Also, SCDOR shall furnish a copy of an assessment to the taxpayer upon request.
134	Taxes/ Fees	12-60-1330 (A)(3)	Require									SCDOR shall deny, suspend, cancel, or revoke the license if a person fails to file a protest with SCDOR within ninety days.
135	Taxes/ Fees	12-60-2150 (F)	Require									SCDOR shall consider any claim, determine the correct property tax assessment and issue any necessary orders. All appeals before SCDOR must be conducted as provided in Section 12-60-450 (C) through (E).
136	Taxes/ Fees	12-62-40(C)(3)	Require									SCDOR shall issue a sales tax exemption certificate once an application for motion picture incentives is approved by the Secretary of Commerce.
137	Taxes/ Fees	16-17-503(A)	Require									SCDOR Director shall provide for the enforcement of 16-17-500 and 16-17-502 dealing with unlawful use of cigarettes and alternative nicotine products and shall conduct random, unannounced inspections of locations to determine compliance. SCDOR shall designate an enforcement officer to conduct annual inspections.
138	Taxes/ Fees	23-47-50(F)	Require									SCDOR requirement to provide form and collect 911 fees and deposit with State Treasurer.
139	Taxes/ Fees	23-51-60 (G)	Require									Cigarettes seized by law enforcement or the State Fire Marshal under the Ignition Propensity Standards must be turned over to SCDOR and forfeited to the State.
140	Taxes/ Fees	38-55-570(C)	Require									SCDOR shall report but not adjudicate all cases of suspected false statements to the Insurance Fraud Division of the Office of Attorney General.
141	Taxes/ Fees	44-56-405	Require									SCDOR shall collect and enforce payment of surcharges and fees which constitute the Dry cleaning Facility Restoration Trust Fund
142	Taxes/ Fees	44-56-420(A)	Require									SCDOR must collect and administer Drycleaning Facility Restoration Trust Fund.
143	Taxes/ Fees	44-56-425	Require									Sets forth requirements for Dry cleaning Exemption Certificate. SCDOR shall issue an updated dry cleaning facility exemption certificate to a new owner or operator upon request.
144	Taxes/ Fees	44-56-435 (B)	Require									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.
145	Taxes/ Fees	44-56-470(E)	Require									SCDOR shall review the application for eligibility and request any information within ninety days. SCDOR shall notify the applicant within one hundred eighty days the eligibility status.
146	Taxes/ Fees	44-56-495(D)	Require									An employee of SCDOR shall attend meetings of the Dry cleaning Advisory Council to provide the council informal assistance as to matters involving the surcharges and fees that are imposed by this act and administered and collected by SCDOR.
147	Taxes/ Fees	44-96-160(W)(1)	Require									SCDOR shall administer, collect and enforce the motor oil fee in the same manner as sales and use taxes.
148	Taxes/ Fees	44-96-160(Y)	Require									SCDOR shall promulgate regulations necessary to implement the provisions.
149	Taxes/ Fees	44-96-170(N)	Require									SCDOR shall administer, collect and enforce waste tire disposal fee in the same manner as sales and use tax. SCDOR shall remit fees collected to the State Treasurer.
150	Taxes/ Fees	44-96-170(O)	Require									SCDOR must provide requirements for verification of refunds on fees for tires.
151	Taxes/ Fees	44-96-180(F)	Require									SCDOR shall administer, collect and enforce lead acid battery fee in the same manner as sales and use tax. SCDOR shall remit fees to the State Treasurer.
152	Taxes/ Fees	44-96-200 (E)	Require									SCDOR shall administer, collect and enforce white good disposal fee in the same manner as sales and use tax. SCDOR shall remit fees to the State Treasurer.
153	Taxes/ Fees	48-30-50(1)	Require									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.
154	Taxes/ Fees	48-30-80	Require									SCDOR shall enforce collection of the primary forest product assessment.
155	Taxes/ Fees	58-25-80	Require									SCDOR is responsible for promulgating regulations for exemptions by nonprofits who are regional transportation authorities.

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156	Taxes/ Fees	61-6-4310	Require	Alcoholic liquors seized by SCDOR must be sold at public auction.								
157	Taxes/ Fees	Section 6. Act No. 132 of 2003: Darlington School District Tax	Require	The sales and use tax levied pursuant to this act must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.								
158	Taxes/ Fees	Section 1(F). Act No. 146 of 2001: Jasper School District Tax	Require	The tax levied pursuant to this section must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.								
159	Taxes/ Fees	Section 6. Act No. 378 of 2004: Lexington School District Tax	Require	The tax levied pursuant to this act must be administered and collected by SCDOR in the same manner that other sales and use taxes are collected.								
160	Taxes/ Fees	Regulation - 117.200.2 (1)(2)(c)	Require	If a taxpayer converts machine sensible records, including copies of files to a standard record format, SCDOR is responsible for developing the format.								
161	Taxes/ Fees	Regulation - 117-850.1	Require	SCDOR must provide forms for the completion of income tax returns. Reproduced or computer prepared forms must conform to the standards issued by the forms management section of SCDOR.								
162	Taxes/ Fees	Regulation - 117-850.2	Require	SCDOR must publish standards for the specifications for using non paper methods.								
163	Taxes/ Fees	Regulation - 117-875	Require	SCDOR must determine voluntary contributions to check offs at least annually.								
164	Taxes/ Fees	Regulation - 117-1600.1	Require	SCDOR must prescribe forms for reporting of sales of cigarettes.								
165	Taxes/ Fees	Regulation - 117-1600.2 (a)	Require	SCDOR shall develop and order forms for cigarette stamps.								
166	Taxes/ Fees	Regulation - 117-1600.2(d)	Require	SCDOR shall develop forms for purchase of exempt stamps.								
167	Taxes/ Fees	Regulation - 117-1600.2(d)(2)	Require	SCDOR shall develop procedures related to tamper-evident features of stamps.								
168	Taxes/ Fees	Regulation - 117-1600.3(6)	Require	SCDOR shall develop forms and processes for authorizing refunds.								
169	Taxes/ Fees	Regulation - 117-1600.5(B)	Require	SCDOR must develop and advise of storage requirements. SCDOR must approve staging areas.								
170	Taxes/ Fees	Regulation - 117-1720.2(A)	Require	SCDOR shall annually make a ratio study of all the counties in the State to determine level of appraisal as provided in Section 12-43-250.								
171	Taxes/ Fees	Regulation - 117-1740.1	Require	SCDOR directs what information must be contained in a building permit.								
172	Taxes/ Fees	109.7	Require	(SCDOR: Fraudulent Tax Return Program) SCDOR may establish a Fraudulent Tax Return Detection Program to prevent payment of fraudulent tax refunds. To implement the program the department may contract with information and technology entities to provide the necessary detection capabilities. SCDOR shall pay for the program from the savings realized by implementation.								
173	Taxes/ Fees	118. 10(d)	Require	(SR: Tax Deduction for Consumer Protection Services) (D) SCDOR shall prescribe the necessary forms to claim the deduction allowed by this section. SCDOR may require the taxpayer to provide proof of the actual costs and the taxpayer's eligibility.								
174	Protecting Taxpayers Rights		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.
175	Taxpayer Services	12-58-30	Require	SCDOR shall establish the position of the taxpayer advocate. The taxpayer advocate is responsible for facilitating resolution of taxpayer's complaints and problems.								
176	Taxpayer Services	12-58-40	Require	SCDOR shall develop and implement a taxpayer education and information program.								
177	Taxpayer Services	12-58-80	Require	SCDOR must develop and implement a program to evaluate employee's performance with respect to contact with taxpayers. The program must be coordinated with the Taxpayers' Rights Advocate.								
178	Taxpayer Services	12-58-120	Require	Provides guidelines where, under certain circumstances, SCDOR shall release any levy issued.								
179	Taxpayer Services	12-58-150	Require	SCDOR shall provide an administrative appeal procedure for releasing liens.								
180	Taxpayer Services	12-58-160(A)	Require	Requires action from SCDOR upon discovery of a lien that was filed in error.								
181	Taxpayer Services	12-58-160(B)	Require	When SCDOR releases a lien erroneously filed, notice must be mailed to the taxpayer and a copy of the release forwarded to the major credit reporting companies upon taxpayer request.								

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182	Taxpayer Services	12-58-165	Require	If the department determines that no taxes were due, the recorded lien shall be expunged as if it were fully paid and satisfied.								
183	Taxpayer Services	12-60-1340	Require	If SCDOR determines that public health, safety or welfare requires emergency action it shall seek an emergency revocation order from the Administrative Law Court.								
184	Assist Local Governments Related to Property Taxes		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.
185	Property Tax Services and Reports	4-12-30(D)(2)(a)(i)	Require	In certain special instances, SCDOR must determine the value of property subject to the fee-in-lieu of taxes.								
186	Property Tax Services and Reports	4-29-67(D)(2)(a)(iii)	Require	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.								
187	Property Tax Services and Reports	4-29-67 (S)(7)	Require	SCDOR shall develop applicable forms and procedures for handling and processing fee-in-lieu extension requests.								
188	Property Tax Services and Reports	6-1-85 (A)	Require	SCDOR shall provide assessed values and fair market values of properties collected in accordance with 59-20-20 to the Office of Research and Statistics of the Revenue and Fiscal Affairs Office.								
189	Property Tax Services and Reports	12-4-510(2)	Require	In order to administer effectively the equitable assessment of property for taxation, SCDOR shall make the levy upon the assessed value of property subject to tax necessary to raise the annual appropriations made by the General Assembly as it relates to private carlines and flight equipment.								
190	Property Tax Services and Reports	12-4-520(1)	Require	SCDOR shall call meetings of all county assessors, to provide instruction as to the law governing the assessment and taxation of all classes of property. SCDOR shall formulate and prescribe rules to govern assessors and county boards of tax appeals in the discharge of their duties.								
191	Property Tax Services and Reports	12-4-520(2)	Require	SCDOR shall confer with, advise, and direct assessors and county boards of tax appeals as to their duties.								
192	Property Tax Services and Reports	12-4-520(5)	Require	SCDOR shall require county auditors to place upon the assessment rolls omitted property that may have escaped taxation in the current or previous years.								
193	Property Tax Services and Reports	12-4-540(A)	Require	SCDOR has sole responsibility for the appraisal, assessment, and equalization of the taxable values of corporate headquarters, corporate office facilities, and distribution facilities and of the real and personal property owned by or leased by manufacturing, railway, private carline, airline, water, heat, light and power, telephone, cable television, sewer, pipeline, and mining businesses in the conduct of their business. SCDOR has sole responsibility for the appraisal, assessment, and equalization of the taxable values of the personal property of merchants.								
194	Property Tax Services and Reports	12-4-540(D)	Require	SCDOR shall assess all real and personal property, leased or used, to the owner, except as otherwise provided.								
195	Property Tax Services and Reports	12-4-550(1)	Require	SCDOR shall require municipal, county, and other public officers to report information as to the assessment of property, collection of taxes, receipts from licenses and other sources, and information necessary in the work of SCDOR.								
196	Property Tax Services and Reports	12-4-550(2)	Require	SCDOR shall require all persons to furnish information concerning their capital, bonded or other debts, current assets and liabilities, value of property, earnings, operating and other expenses, taxes, and other facts necessary for SCDOR to ascertain the value and relative tax burden borne by all kinds of property.								
197	Property Tax Services and Reports	12-4-560	Require	SCDOR shall prepare appropriate manuals, guides, and other aids for the equitable assessment of all properties and prepare suitable forms for an adequate listing and description of property by groups and classes.								
198	Property Tax Services and Reports	12-4-710	Require	SCDOR shall determine if any property qualifies for exemption from local property taxes under Section 12-37-220, except for the exemption provided by 12-37-220(A)(9) in accordance with the Constitution and general laws. This determination must be made on an annual basis and the appropriate county official advised by SCDOR by June first of each year.								
199	Property Tax Services and Reports	12-4-730	Require	SCDOR shall certify a property tax exemption on real and personal property to the auditor's office in the county for those approved.								
200	Property Tax Services and Reports	12-37-970	Require	SCDOR determines assessment of merchants' property and other business personal property and must supply these assessments to the counties.								
201	Property Tax Services and Reports	12-37-1680	Require	SCDOR shall proceed to ascertain value of railroads when railroad companies refuse to file.								

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202	Property Tax Services and Reports	12-37-2000	Require									SCDOR shall examine statements filed by telegraph and telephone companies.
203	Property Tax Services and Reports	12-37-2130	Require									SCDOR shall annually assess the valuation of all private cars of each private car company.
204	Property Tax Services and Reports	12-37-2140	Require									SCDOR must determine valuation of carlines.
205	Property Tax Services and Reports	12-37-2150	Require									SCDOR shall levy against carlines and determine average levy for all purposes in state.
206	Property Tax Services and Reports	12-37-2430	Require									SCDOR shall annually assess, adjust, equalize and apportion the valuation of all aircraft in this State.
207	Property Tax Services and Reports	12-37-2450	Require									SCDOR shall annually levy tax against the value of aircraft so determined and collect the tax.
208	Property Tax Services and Reports	12-37-2680	Require									SCDOR must provide motor vehicle guides to counties.
209	Property Tax Services and Reports	12-37-3150(A)(8)	Require									SCDOR shall provide the form used to notify the tax assessor after a conveyance of an ownership interest that constitutes an assessable transfer of interest.
210	Property Tax Services and Reports	12-37-3160(A)	Require									SCDOR shall examine the substance rather than merely the form of the transfer in determining whether an assessable transfer of interest has occurred.
211	Property Tax Services and Reports	12-37-3160(B)	Require									SCDOR must prescribe the certificate that is contained with the property tax notice which certifies the details of the ownership of property.
212	Property Tax Services and Reports	12-39-15(A)	Require									SCDOR must establish the content, cost and dates of continuing education courses that county auditors must complete.
213	Property Tax Services and Reports	12-39-150	Require									SCDOR must prescribe the manner in which county auditors must list in a book all taxable property in the county and the value of it as equalized.
214	Property Tax Services and Reports	12-39-180	Require									SCDOR must provide statements of the rates and sums to be levied for the current year to be used by county auditors. SCDOR shall prescribe the manner and form by which county auditors must list the property for taxation. SCDOR or the county auditor must place a minimum assessment of at least twenty dollars on all personal property that generates a tax bill.
215	Property Tax Services and Reports	12-39-350	Require									When notified by the county auditor of property which is required by law to be assessed has been omitted, SCDOR shall appraise and assess the omitted personal property.
216	Property Tax Services and Reports	12-43-220 (g)	Require									SCDOR must apply an equalization factor to real and personal property owned by or leased to transportation companies for hire as mandated by federal legislation.
217	Property Tax Services and Reports	12-43-224(3)	Require									SCDOR must approve forms for discounted values which must be applied for subdivided lots with the local assessor.
218	Property Tax Services and Reports	12-43-230(a)	Require									SCDOR shall provide by regulation a more detailed definition of agricultural real property consistent with the general definition set forth in this section which will be used by the county assessors.
219	Property Tax Services and Reports	12-43-230 (d)(3)	Require									SCDOR must approve forms to be used for application of special valuation with the assessor for homeowners associations.
220	Property Tax Services and Reports	12-43-300	Require									SCDOR shall prescribe a standard reassessment form designed to contain information required in Section 12-60-2510(A)(1).
221	Property Tax Services and Reports	12-44-50(A)(1)(c)(i)	Require									In certain special instances, SCDOR must determine the value of property subject to the fee.
222	Property Tax Services and Reports	12-44-90(H)	Require									SCDOR must develop forms and procedures for processing fee-in-lieu extension requests.
223	Property Tax Services and Reports	12-45-15(A)	Require									SCDOR must establish the content, cost and dates of annual continuing education courses that county treasurers must complete.
224	Property Tax Services and Reports	12-45-17	Require									SCDOR must establish the content, cost and dates of annual continuing education courses that county tax collectors must complete.

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225	Property Tax Services and Reports	12-45-70(A)	Require	SCDOR must direct and supervise the manner in which the county treasurer should collect taxes as prescribed by law.								
226	Property Tax Services and Reports	40-60-35 (A)(2)	Require	Assessors and other staff responsible for the assessment of property must receive seven hours of instructions each year. This instruction must be received from SCDOR or other providers or courses approved by the Department of Labor, Licensing and Regulation.								
227	Property Tax Services and Reports	Regulation - 117-1740.3	Require	SCDOR directs what information must be kept by counties in order to value property for property tax purposes.								
228	Property Tax Services and Reports	Regulation - 117-1740.4	Require	SCDOR must provide forms to all counties for the purpose of providing information for ratio studies. SCDOR must also approve the forms for submission of information in an electronic form.								
229	Property Tax Services and Reports	Regulation - 117-1840.2 (C)	Require	SCDOR is responsible for implementing the use value procedures for timberland and cropland.								
230	Assist the Catawba Indian Tribe with the Administration of Taxes		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.
231	Tribal Tax and Fee Services	27-16-110(B)(2)	Require	Requires that SCDOR regulate Catawba Indian Bingo games and issue Special Catawba Bingo license.								
232	Tribal Tax and Fee Services	27-16-110 (E)	Require	SCDOR has the authority to administer, and regulate all bingo games sponsored by the tribe. SCDOR has the authority to suspend or revoke the Tribe's bingo license. SCDOR shall notify the Tribe of violations and provide the Tribe with an opportunity to correct the violations before its license may be revoked.								
233	Tribal Tax and Fee Services	27-16-130(D)(4)	Require	If the Tribe chooses to assess a tribal real property tax, SCDOR shall provide necessary assistance.								
234	Tribal Tax and Fee Services	27-16-130(F)(1)	Require	A political subdivision may certify the deficiency of payment of property taxes to the State and the State shall levy against other taxable property of the taxpayer in the State and remit the proceeds to the appropriate taxing authority.								
235	Tribal Tax and Fee Services	27-16-130(H)(3)(a)	Require	Requires SCDOR to administer and collect the tribal sales tax.								
236	Tribal Tax and Fee Services	27-16-130(H)(3)	Require	SCDOR must administer and collect the tribal sales tax and must separately account for the tribal sales tax.								
237	Tribal Tax and Fee Services	56-31-60(B)(1)	Require	SCDOR shall deposit the heavy equipment rental fee to the local jurisdiction where the qualified heavy equipment was rented.								
238	Collect a Tax/Fee and Remit Revenue to the State's General Fund		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.
239	Taxes/ Fees	12-4-377	Require	SCDOR must maintain adequate records accounting for the receipt of funds from the sale of confiscated alcoholic beverages. This revenue shall be deposited to the General Fund after deducting costs.								
240	Taxes/ Fees	12-6	Require	SCDOR must collect and remit individual income tax to the General Fund.								
241	Taxes/ Fees	12-6-530	Require	SCDOR must collect and remit corporate income tax to the General Fund.								
242	Taxes/ Fees	12-8	Require	SCDOR must collect and remit revenue from withholding tax to the General Fund.								
243	Taxes/ Fees	12-11	Require	SCDOR must collect and remit the bank tax to the General Fund.								
244	Taxes/ Fees	12.13	Require	SCDOR must collect and remit the savings and loan association tax to the General Fund.								
245	Taxes/ Fees	12-20	Require	SCDOR shall collect and remit the corporate license fee to the General Fund.								
246	Taxes/ Fees	12-21	Require	SCDOR must collect and remit the admission fee, the beer and wine wholesalers excise tax, bingo tax, coin operated device tax and tobacco tax to the General Fund.								
247	Taxes/ Fees	12-21-1120	Require	Beer and wine taxes and license fees provided by this article must be paid to and collected by SCDOR and deposited to the general fund of this state.								
248	Taxes/ Fees	12-24	Require	SCDOR must collect and remit the documentary tax to the General Fund.								

Deliverables

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249	Taxes/ Fees	12-33	Require	SCDOR must collect and remit alcoholic liquor tax to the General Fund.								
250	Taxes/ Fees	12-36	Require	SCDOR must collect and remit the sales tax and retailer license fee to the General Fund.								
251	Taxes/ Fees	12-37	Require	SCDOR must collect and remit aircraft property tax and private car lines tax to the General Fund.								
252	Taxes/ Fees	61-6-505(D)	Require	SCDOR shall collect a fee of twenty-five dollars for each temporary license sought.								
253	Taxes/ Fees	61-6-2005	Require	SCDOR shall collect a fee of twenty-five dollars for each temporary one hundred twenty day license.								
254	Taxes/ Fees	61-6-2970	Require	All monies received by SCDOR must be deposited with the State Treasurer.								
255	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.
256	Taxes/ Fees	4-10-90(B)	Require	All revenues collected must be remitted to the State Treasurer to be credited to a Local Sales and Use Tax Fund.								
257	Taxes/ Fees	4-10-440	Require	SCDOR shall remit collections from the Education Capital Improvement tax to the State Treasurer.								
258	Taxes/ Fees	4-10-940 (E)	Require	SCDOR shall deposit collected fees with the State Treasurer.								
259	Taxes/ Fees	12-6-3780 (B)(2)	Require	If the preventative maintenance refundable income tax credit claimed in a tax year is less than the amounts transferred to SCDOR, then the excess shall revert back from SCDOR to the Department of Transportation.								
260	Taxes/ Fees	12-10-80(E)	Require	SCDOR is required to remit the appropriate amount of funds to the State Rural Infrastructure Fund.								
261	Taxes/ Fees	12-10-85(A)	Require	Funds received by SCDOR for the State Rural Infrastructure Fund must be deposited in the State Rural Infrastructure Fund of the Council.								
262	Taxes/ Fees	12-10-88(B)	Require	SCDOR shall remit the redevelopment fees for each calendar quarter for which the Redevelopment Authority provides a timely statement with required information.								
263	Taxes/ Fees	12-21-625(B)(1)	Require	Five million dollars of the revenue generated from the cigarette surtax shall be directed to the Medical University of South Carolina Hollings Cancer Center.								
264	Taxes/ Fees	12-21-625(B)(2)	Require	Five million dollars of the revenue generated shall be directed to the Smoking Prevention and Cessation Trust Fund.								
265	Taxes/ Fees	12-21-625(B)(3)	Require	Remaining revenue shall be deposited in the South Carolina Medical Reserve Fund.								
266	Taxes/ Fees	12-21-1130	Require	SCDOR shall transfer to the special school account from any unallocated funds on the last day of the month the State's portion from the sale of beer or wine.								
267	Taxes/ Fees	12-21-2420(16)(b)	Require	Revenue derived from fishing piers from admissions tax along the coast must be allocated for use by the Commercial Fisheries Division of the Department of Natural Resources.								
268	Taxes/ Fees	12-21-2720 (E)	Require	SCDOR shall collect increased fees on Class 2 coin-operated machines for purposes of funding South Carolina Law Enforcement Division (SLED) operations, and these funds are sent to SLED to offset the cost of video gaming enforcement.								
269	Taxes/ Fees	12-21-4190(A)	Require	SCDOR shall charge and retain ten cents for each dollar of face value of each bingo card sold for AA,B,D and E licenses and four cents for each dollar of face value of each bingo card for a C license. SCDOR shall charge and retain five cents for each dollar of face value for an F license.								
270	Taxes/ Fees	12-21-4190(B)(1)	Require	SCDOR must make the revenue distribution back to the charity for which the bingo cards were purchased. This distribution must be made by the last day of the next month following the month the revenue was collected. These amounts must be reduced by any delinquent debts as defined in the Setoff Debt Collection Act.								
271	Taxes/ Fees	12-21-4190 (C)	Require	Revenue derived from Class F licenses shall be distributed pursuant to Section 12-21-4200.								
272	Taxes/ Fees	12-21-4200	Require	SCDOR shall deposit with the State Treasurer the first nine hundred forty-eight thousand dollars collected from bingo revenue in twelve equal amounts into an account called "Division on Aging Senior Citizens Centers Permanent Improvement Fund".								
273	Taxes/ Fees	12-21-4200 (1)	Require	SCDOR shall deposit with the State Treasurer seven and five one-hundredths percent of bingo revenue to be credited to the account of the Division on Aging but in no case shall the amount be less than six hundred thousand dollars.								
274	Taxes/ Fees	12-21-4200 (3)	Require	SCDOR shall deposit with the State Treasurer seventy-two and fifteen one-hundredths percent of bingo revenue to the general fund, except that the first one hundred thirty-one thousand must be transferred to the Commission on Minority Affairs.								
275	Taxes/ Fees	12-21-6530(A)	Require	If a facility qualifies under this article, one-fourth of the admissions tax generated by that facility must be paid by SCDOR to the county or municipality in which the facility is located.								
276	Taxes/ Fees	12-21-6540(A)	Require	If a facility qualifies under this article, one-fourth of the admissions tax generated by that facility must be paid by SCDOR to the special tourism infrastructure development fund.								
277	Taxes/ Fees	12-23-840	Require	Revenues derived from the Hospital Tax must be deposited in the Medicaid Expansion Fund created by Section 44-6-155.								
278	Taxes/ Fees	12-24-90(B)(1)	Require	Allocates to the Heritage Land Trust Fund a portion of the state portion of the Deed Recording Fee collected.								
279	Taxes/ Fees	12-24-90(B)(2)	Require	Allocates to the State Housing Authority a portion of the state portion of the Deed Recording Fee collected.								
280	Taxes/ Fees	12-24-95.	Require	Twenty-five cents of the one dollar thirty-cent state deed recording fee must be credited to the South Carolina Conservation Bank Trust Fund.								
281	Taxes/ Fees	12-28-2355(C)	Require	Petroleum Inspection Fees as described in SC Code Sec. 12-28-2355 (A) are collected by SCDOR and remitted to the State Non-Federal Aid Highway Fund at Department of Transportation.								

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282	Taxes/ Fees	12-28-2915(A)	Require	Twenty million dollars of the motor carrier tax must be deposited into the account for economic development as provided in Section 12-28-2910.								
283	Taxes/ Fees	12-28-2915(B)	Require	All revenues in excess of twenty million dollars shall be credited to the Department of Transportation.								
284	Taxes/ Fees	12-33-245(B)	Require	SCDOR must deposit eleven percent of the revenue generated from the liquor by the drink excise tax with the State Treasurer to be deposited into a separate fund.								
285	Taxes/ Fees	12-36-2110(A)(4)	Require	Revenue resulting from the increase in the maximum sales tax must be credited to the Infrastructure Maintenance Trust Fund								
286	Taxes/ Fees	12-36-2620	Require	Allocates proceeds of sales tax imposed by statutes.								
287	Taxes/ Fees	12-36-2630	Require	Specifies Accommodations tax distributions.								
288	Taxes/ Fees	12-36-2630(3)	Require	The proceeds of the 2% local accommodations tax, less SCDOR's actual incremental increase in the cost of administration, must be remitted quarterly to the municipality or the county in which it is collected.								
289	Taxes/ Fees	12-37-250(F)	Require	SCDOR shall reimburse from funds appropriated for homestead reimbursement the state agency of Vocational Rehabilitation for the actual expenses incurred in making decisions related to disability.								
290	Taxes/ Fees	12-37-2850	Require	SCDOR must assess and collect property taxes on motor carriers and remit collections to the State Treasurer's Office and the State Treasurer's Office makes disbursements in accordance with SC Code Sec. 12-37-2870								
291	Taxes/ Fees	12-56-80(A)	Require	SCDOR must transmit proceeds and accounting of setoffs to claimant agencies.								
292	Taxes/ Fees	12-62-50	Require	SCDOR must remit withholding revenue to Parks, Recreation and Tourism upon request.								
293	Taxes/ Fees	12-62-60(A)(1)	Require	Amount of twenty-six percent of the general fund portion of admissions tax must be provided for exclusive use of the South Carolina Film Commission.								
294	Taxes/ Fees	27-16-110 (C)(3)	Require	SCDOR shall collect all revenues derived from the special tribal bingo tax.								
295	Taxes/ Fees	44-56-435 (C)	Require	SCDOR shall retain funds for the costs incurred to collect and enforce the fund. The proceeds of the registration fee and surcharges, after deducting the costs incurred by SCDOR must be remitted to the State Treasurer and credited to the Fund.								
296	Taxes/ Fees	44-96-120(B)	Require	Allocates proceeds of solid waste disposal fees.								
297	Taxes/ Fees	44-96-160(W)(2)	Require	SCDOR shall remit fees collected pursuant to this chapter to the Solid Waste Management Trust Fund.								
298	Taxes/ Fees	44-96-160(X)	Require	SCDOR is required to adjust the rate of the fee to reflect a full year's collection to produce the amount of revenue required in the fund.								
299	Taxes/ Fees	48-30-40	Require	Proceeds of the assessment on primary forest products shall be deposited to the forest renewal fund.								
300	Taxes/ Fees	48-46-40(D)(1)	Require	SCDOR shall deposit with the State Treasurer payments on low level radioactive waste.								
301	Taxes/ Fees	55-5-280(A)(1)	Require	Collections from the Aircraft Tax from Section 12-37-2410 shall be deposited with the State Treasurer into the State Aviation Fund.								
302	Taxes/ Fees	55-5-280(B)	Require	Revenue received from the Aircraft Tax as allowed in Section 12-37-2410 in excess of two and one-half million dollars shall be directed to the State Aviation Fund. Any revenue in excess of five million dollars must be credited in equal amounts to the general fund and State Aviation Fund.								
303	Taxes/ Fees	58-3-100	Require	SCDOR must assess each utility company, railway company, household goods carrier and hazardous waste for disposal carrier its proportion of the expenses in proportion to its gross income from operation in this State. Assess the companies and collect in the manner provided by law for the collection of taxes and remit into the state treasury as other taxes.								
304	Taxes/ Fees	58-4-60(B)(2)	Require	SCDOR must assess each public utility, railway company, household goods carrier, and hazardous waste for disposal carrier its proportion of the expenses in proportion to its gross income from operation in this State. SCDOR bills and collects this tax for the Public Services Commission and Office of Regulatory Staff.								
305	Taxes/ Fees	58-5-480	Require	SCDOR on or before the first day of July in each year must assess each natural gas utility regulated and collect in the manner provided by law. The assessments must be deposited in a special fund with the State Treasurer's Office.								
306	Taxes/ Fees	58-9-2535	Require	SCDOR must collect a dual relay charge from Commercial Mobile Radio Service (CMRS) providers and remit revenue to the Office of Regulatory Staff.								
307	Taxes/ Fees	59-21-1010	Require	SCDOR must allocate proceeds of additional sales tax imposed by the Education Improvement Act to the State Treasurer.								
308	Taxes/ Fees	61-2-105	Require	SCDOR shall collect increased application and license fees for purposes of funding SLED operations and shall allocate these fees to SLED as soon as practicable.								
309	Taxes/ Fees	61-6-2010	Require	SCDOR shall charge a nonrefundable filing fee of one hundred dollars for processing each temporary permit application and a daily permit fee of fifty dollars for each day a temporary permit is approved. SCDOR must also offer the option of an annual fifty-two week temporary permit for a nonrefundable fee of three thousand dollars per year. SCDOR in its sole discretion shall specify the terms and conditions of the permit.								
310	Taxes/ Fees	61-6-2010(A)	Require	SCDOR shall deposit fees collected with the State Treasurer								
311	Taxes/ Fees	1A.7	Require	(SDE-EIA: Disbursements/Other Entities) Notwithstanding the provisions of Sections 2-7-66 and 11-3-50, South Carolina Code of Laws, it is the intent of the General Assembly that funds appropriated in Part IA, Section 1, VIII.E. Other State Agencies and Entities shall be disbursed on a quarterly basis by the SCDOR directly to the state agencies and entities referenced except for the Teacher Loan Program, Centers of Excellence, the Education Oversight Committee and School Technology, which shall receive their full appropriation at the start of the fiscal year from available revenue. The SCDOR is also directed to provide the first quarter appropriation of the funding appropriated in Part IA, Section 1, VIII.G. Charter School District to the Department of Education at the start of the fiscal year from available revenue.								
312	Taxes/ Fees	47.2	Require	SCDOR shall reimburse the Department of Natural Resources the cost of collecting the casual sales tax from revenues generated by the casual sales tax.								

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313	Taxes/ Fees	93.7	Require	(DOA: Guardian Ad Litem Program) For the current fiscal year, the SCDOR is directed to reduce the rate of interest paid on eligible refunds by two percentage points. The revenue resulting from this reduction must be used exclusively for operations of the Guardian ad Litem program and be deposited in the State Treasury in a separate and distinct fund known as the "South Carolina Guardian ad Litem Trust Fund."								
314	Taxes/ Fees	109.3	Require	(SCDOR: Rural Infrastructure Fund Transfer) Notwithstanding Section 12-10-85, the SCDOR is authorized to deposit revenues from the Rural Infrastructure Fund in excess of twelve million dollars to the Rural Infrastructure Fund under the Rural Infrastructure Authority. Any revenues in excess of seventeen million dollars shall be deposited in the Rural Infrastructure Fund under the Department of Commerce, Coordinating Council.								
315	Taxes/ Fees	109.9	Require	(SCDOR: May Events) SCDOR shall remit Accommodation tax funds to Horry County for special purposes upon request								
316	Taxes/ Fees	117.86	Require	(GP: Joint Children's Committee) For the current fiscal year, SCDOR is directed to reduce the rate of interest paid on eligible refunds by one percentage point. Of the revenue resulting from this reduction, three hundred thousand dollars shall be transferred to the Senate for the Joint Citizens and Legislative Committee on Children. The remaining revenue resulting from this reduction shall be transferred to the Department of Juvenile Justice (DJJ).								
317	Determine and Issue a Refund to a Taxpayer		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.
318	Refund	12-21-4210	Require	SCDOR shall make refunds on all returned bingo paper. If an organization ceases operation SCDOR shall accept returned paper and credit the value of returned paper.								
319	Refund	12-56-60 (B)	Require	SCDOR shall determine if debtor is due a refund and shall set off the delinquent debt against the refund.								
320	Refund	12-60-500	Require	SCDOR shall issue an order to the State Treasurer to issue a refund if it's determined a refund is due.								
321	Refund	12-60-2150 (D)	Require	The appropriate division of SCDOR shall determine what refund is due and give the property taxpayer written notice of its determination.								
322	Support State Government		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.
323	Reports/ Documents	3-11-400(C)(3)(b)(iii)	Require	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.								
324	Reports/ Documents	11-9-820 (D)	Require	SCDOR must provide to the Board of Economic Advisors by November tenth a report of the amount of tax credits claimed and magnetic tapes containing data from all state individual and corporate income tax filings from the previous year.								
325	Reports/ Documents	11-11-10	Require	SCDOR shall furnish information as requested from the Executive Budget Office and Fiscal Affairs Office, and shall be present at all hearings before the committees having charge of the appropriations in the Senate and the House.								
326	Reports/ Documents	12-4-360	Require	SCDOR shall verify, when requested by the Retirement Systems of the Public Employee Benefit Authority, information on individual income tax returns to assist the retirement systems in ascertaining if an individual receiving disability benefits has gainful employment for which he is receiving compensation.								
327	Reports/ Documents	12-6-5060(C)	Require	SCDOR shall determine and report at least annually to the appropriate agency administering the fund the amount of contributions. SCDOR shall transfer the appropriate amount to each fund at the earliest possible time. The incremental cost of collection must be retained by SCDOR.								
328	Reports/ Documents	12-28-2740 (A)(3)	Require	SCDOR shall collect information regarding the number of gallons of gasoline sold in each county for use in making allocations of donor funds. SCDOR shall submit the percentage of the total represented by each county to the Department of Transportation.								
329	Reports/ Documents	16-11-340	Require	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.								
330	Reports/ Documents	43-5-120(a)	Require	SCDOR shall provide the Department of Social Services director or his designees an abstract of the income tax return requested, or provide information concerning any item of income or expense contained in the income tax return or disclosed by any investigation of income or return of the applicant or recipient.								
331	Reports/ Documents	46-1-160 (B)(1)	Require	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.								

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332	Reports/ Documents	46-1-160 (D)(1)	Require	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.								
333	Reports/ Documents	61-6-4250	Require	SCDOR shall develop forms for clerks of court to provide the names of persons convicted for any violation under Article 13. SCDOR shall forward to the Department of Public Safety a certified copy of the record upon receipt.								
334	Reports/ Documents	109.6	Require	(SCDOR: Candidate Tax Return Programs) (A) From the funds appropriated in this act, the SCDOR must develop a program to process inquiries from a candidate for an office of this State or its political subdivisions or any gubernatorial appointee concerning whether that candidate or appointee has filed annual state income tax returns that he was required to file during the past ten years, regardless of the source of income, has paid all income taxes due during that time period, and has satisfied all judgments, liens, or other penalties for failure to pay income taxes when due. (B) Unless a candidate or appointee requests otherwise, the SCDOR must post the results of all inquiries from candidates or appointees in a prominent place on its internet website.								
335	Reports/ Documents	109.10	Require	(SCDOR: Educational Credit for Exceptional Needs Children) The board and SCDOR Director will appoint an executive director. SCDOR will support the board and will administer donor tax credits. SCDOR is required to complete the mandated reports regarding Exceptional SC.								
336	Establish Partnerships to Promote Tax Compliance and Simplify Tax Administration		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.
337	Stakeholder Partnerships	12-4-310(3)	Require	SCDOR shall consult and confer with the Governor upon the subject of taxation, the administration of the laws, and the progress of the work of the department, and furnish the Governor reports, assistance, and information he may require.								
338	Stakeholder Partnerships	12-6-3620(E)	Require	SCDOR shall consult with the State Energy Office or any other appropriate state and federal officials on standards for certification. SCDOR must notify the taxpayer that it qualifies for the biomass resource credit.								
339	Stakeholder Partnerships	12-35-50	Require	SCDOR shall enter into the Streamlined Sales and Use Tax Agreement.								
340	Stakeholder Partnerships	109.4	Require	(SCDOR: SCBOS Funds) SCDOR shall share equally the collection assistance fees imposed on overdue tax debt with the South Carolina Business One Stop program. The funds received by the department from this fee shall be used for continued administration of the revenue laws in a fair and impartial manner. Any unexpended funds generated by the fee shall be carried forward from the prior fiscal year into the current fiscal year and shall also be shared equally between the SCDOR and the South Carolina Business One Stop program.								
341	Establish Procedures for Disagreements		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.
342	Procedures/ Forms	12-60-420(A)	Require	In a division decision or a proposed assessment SCDOR must explain the basis for the division decision or proposed assessment and state the assessment will be made or the decision will be final unless the taxpayer protests.								
343	Procedures/ Forms	12-60-420(B)	Require	SCDOR shall make available forms which taxpayers may use to protest a division decision or a proposed assessment.								
344	Procedures/ Forms	12-60-510(A)(2)	Require	SCDOR must issue an assessment for taxes if a taxpayer fails to file a protest with SCDOR within ninety days.								
345	Procedures/ Forms	12-60-510 (B)	Require	SCDOR shall issue an amended Department Determination in the same manner as the original if the original is remanded to SCDOR by the Administrative Law Court.								
346	Procedures/ Forms	12-60-1310 (C)	Require	SCDOR and the person shall stipulate the facts and issues after a protest is filed to attempt to settle a case.								
347	Procedures/ Forms	12-60-1310 (D)(1)	Require	SCDOR shall make a Department Determination using information provided in accordance with Section 12-60-30(15)(C)(iii).								
348	Procedures/ Forms	12-60-1310 (D)(2)	Require	A Department Determination by SCDOR must be in writing.								
349	Procedures/ Forms	12-60-1330(B)	Require	SCDOR shall issue an amended Department Determination in the same manner as the original if the original is remanded to SCDOR by the Administrative Law Court.								
350	Procedures/ Forms	12-60-1720	Require	SCDOR shall prescribe rules and procedures it considers appropriate to administer property tax protests.								
351	Procedures/ Forms	12-60-1730	Require	SCDOR shall provide protest forms to county assessors for property assessments. The use of these forms is not mandatory.								
352	Procedures/ Forms	12-60-2130	Require	Upon remand of a case from the Administrative Law Court, SCDOR has thirty days, or a longer period if ordered by the judge, to consider the new facts. SCDOR shall issue its amended Department Determination in the same manner as the original.								

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353	Procedures/ Forms	12-60-2150 (H)	Require	Upon remand, SCDOR has thirty days, or a longer period ordered by a judge, to consider new facts and amend its Department Determination. SCDOR shall issue its amended Department Determination in the same manner as the original.								
354	Evaluate and Adjust Tax Rates		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.
355	Tax Rates and Fees	11-47-20(j)	Require	SCDOR shall ascertain the amount of State excise tax paid on cigarettes sold within South Carolina.								
356	Tax Rates and Fees	12-6-520	Require	Annually by December fifteen, SCDOR shall adjust the income tax brackets in the same manner as the Internal Revenue Code 1(f), but limited to one-half the adjustment of IRC Section 1(f) and limit the adjustment to four percent a year and round off to the nearest ten dollars. Inflation adjustments must be made cumulatively to the income tax brackets.								
357	Tax Rates and Fees	12-28-310 (D)	Require	SCDOR shall permanently increase the amount of the motor fuel user fee by two cents, for a total of twelve cents starting on July 1, 2017 and each July 1st thereafter until after July 1, 2022.								
358	Notify Taxpayers and External Stakeholders		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.
359	Notification	12-4-385	Require	SCDOR shall notify the appropriate licensing division of the Department of Labor, Licensing and Regulation when a change in policy is proposed concerning a particular industry group.								
360	Notification	12-23-810 (C)	Require	SCDOR must notify hospitals as to the amount of hospital tax due based on calculations from the Department of Health and Human Services.								
361	Notification	12-55-40	Require	SCDOR shall notify a taxpayer that a collection assistance fee may be imposed in order to impose a collection assistance fee on a tax debt.								
362	Notification	12-60-2140(A)	Require	SCDOR shall notify the county auditor where the property is located to adjust the property tax assessment under protest to eighty percent if the appeal is not reasonably expected to be resolved by December thirty first.								
363	Notification	12-60-2150 (B)	Require	SCDOR shall notify the counties affected by any claim for refund of property tax.								
364	Notification	43-5-120(c)	Require	The applicant or recipient whose income tax records have been requested from SCDOR shall be notified by mail that such request has been made at the time of the request.								
365	Notification	44-56-435 (A)	Require	SCDOR shall distribute registration forms to owners and operators of dry cleaning and wholesale facilities and to property owners. SCDOR shall use reasonable efforts to identify and notify owners, operators, and property owners of dry cleaning and wholesale supply facilities of the registration requirements by certified mail, return receipt requested. SCDOR shall provide to DHEC a copy of each applicant's registration materials within thirty working days of the receipt of materials.								
366	Notification	44-56-440 (A)(2)(a)	Require	SCDOR must notify the owner or operator of the dry cleaning facility of a registration by the property owner.								
367	Perform Audit Functions and Compliance Inspections to Promote Tax Compliance		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.
368	Audit/ Inspections	12-4-387	Require	SCDOR shall use available personnel to conduct audits involving all taxes to help promote voluntary compliance and collect revenues for the general fund.								
369	Audit/ Inspections	12-10-80(A)(11)	Require	SCDOR shall audit each qualifying business with claims in excess of ten thousand dollars in a calendar year at least once every three years to verify proper sources and uses of the funds. SCDOR shall impose a penalty for all reports filed after June thirtieth or the approved extension date.								
370	Audit/ Inspections	12-10-95(l)(2)	Require	SCDOR must audit any business that claimed the job retraining credit every three years solely for the purpose of verifying proper sources and uses of the credit.								
371	Audit/ Inspections	23-51-70 (B)	Require	SCDOR in the regular course of business may inspect cigarette packages for ignition propensity marking. If cigarettes are not marked as required SCDOR shall notify the State Fire Marshal.								
372	Provide a Report		Require	See details below		Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.

Deliverables

(Study Step 1: Agency Legal Directives, Plan and Resources)

Agency Responding	Department of Revenue
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Item #	Deliverable	Applicable Laws	Is deliverable provided because...	Optional - Service or Product component(s)	Associated Organizational Unit	Does the agency evaluate the outcome obtained by customers / individuals who receive the service or product (on an individual or aggregate basis?)	Does the agency know the annual # of potential customers?	Does the agency know the annual # of customers served?	Does the agency evaluate customer satisfaction?	Does the agency know the cost it incurs, per unit, to provide the service or product?	Does the law allow the agency to charge for the service or product?	Additional comments from agency (Optional)
373	Reports	11-44-70(D)	Require									SCDOR shall report by March thirty first each year to the House Ways and Means Committee, the Senate Finance Committee, and the Governor, by county, the number of angel investor tax credit applications SCDOR has received, the number of applications approved and the tax credits approved. The report must be available in a conspicuous place on SCDOR's website.
374	Reports	12-4-310(4)	Require									SCDOR shall prepare and publish, annually, statistics reasonably available with respect to the operation of the department, including amounts collected, and other facts it considers pertinent and valuable.
375	Reports	12-4-380	Require									SCDOR shall report to the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee, within thirty days of final settlement, the details of all tax liabilities reduced by order of the director.
376	Reports	12-20-105 (H)	Require									SCDOR shall report to Senate Finance, House Ways and Means and Department of Commerce the history of the license tax credit pursuant to this section.
377	Reports	12-21-735(J)	Require									SCDOR must report by March fifteenth of each year to Senate Finance and House Ways and Means the costs associated with the operation of the cigarette tax stamp program.
378	Reports	12-58-50 (B)	Require									SCDOR shall annually publish a report of recommendations for improving taxpayer compliance and uniform administration.
379	Reports	44-56-435 (F)	Require									SCDOR shall create and update an annual report of all dry cleaning facilities in the State. Report must identify those that have a dry cleaning facility exemption certificate and must provide the status of the annual certificates of registration for those in the fund. SCDOR shall publicize the report and distribute it as widely as practical on October thirtieth of each year to interested parties.
380	Reports	59-20-20(3)	Require									SCDOR shall exclude an imputed value of impact aid receipts from the Index of Taxpaying Ability. The Index must be determined annually from sales ratio data. SCDOR shall provide a preliminary Index by December first of each year and a final Index by February first to the Department of Education and to each auditor of each county. SCDOR shall adjust the Index in the year in which an appeal is resolved. The data gathered by SCDOR to determine the Index must be preserved as public records in the offices of SCDOR for four years. SCDOR shall file a statement stating the methodology employed in making the annual determination of the Index. All worksheets, computer printouts, the actual calculation, appraisals and all working papers must be preserved as part of the public record. SCDOR must use only reported consideration on sales for which deeds have been placed on public record. SCDOR shall make appraisals where sales data is not available. The value of a fee-in-lieu of taxes shall be computed by SCDOR basing the computation on the net fee received and retained by the school district.
381	Reports	61-6-80	Require									SCDOR shall file annual reports with the Governor and the General Assembly.
382	Reports	118. 10(c)	Require									(SR: Tax Deduction for Consumer Protection Services) (C) By March fifteenth of each year, SCDOR shall issue a report to the Governor and the General Assembly detailing the number of taxpayers claiming the deduction allowed by this item in the most recent tax year for which there is an accurate figure, and the total monetary value of the deductions claimed pursuant to this item in that same year. (D) SCDOR shall prescribe the necessary forms to claim the deduction allowed by this section. SCDOR may require the taxpayer to provide proof of the actual costs and the taxpayer's eligibility.
383	Regulate Reporting of Taxpayers		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.
384	Forms/ Reports	3-11-400(C)(3)(b)(i)	Require									SCDOR must develop the form and format to report the average daily percentage of winnings to losses by gambling vessels. SCDOR must perform an annual audit to verify the accuracy of the reports.
385	Forms/ Reports	6-1-825	Require									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
386	Forms/ Reports	12-28-1400	Require									SCDOR must provide the manner in which information related to motor fuel user fees should be submitted and must use all of the information reported to track petroleum products.
387	Forms/ Reports	58-9-2630(D)	Require									SCDOR shall require an annual report of all communications service providers.
388	Serve on a Committee or Board		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.
389	Active Participation	11-9-820 (A)(1)(d)	Require									The Director of SCDOR shall serve as an ex officio member with no voting rights on the Board of Economic Advisors(BEA), a division of the Revenue and Fiscal Affairs Office.
390	Active Participation	11-9-825	Require									The BEA must be supplemented by one professional from the staff of SCDOR.
391	Active Participation	12-35-40	Require									SCDOR must provide representative to Streamlined Sales Tax Committee.
392	Active Participation	13-1-1710	Require									The Director of SCDOR shall serve as a member of the Coordinating Council for Economic Development.

Deliverables

(Study Step 1: Agency Legal Directives, Plan and Resources)

Agency Responding	Department of Revenue
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Item #	Deliverable	Applicable Laws	Is deliverable provided because...	Optional - Service or Product component(s) (If deliverable is too broad to complete the remaining columns, list each product/service associated with the deliverable, and complete the remaining columns)	Associated Organizational Unit	Does the agency evaluate the outcome obtained by customers / individuals who receive the service or product (on an individual or aggregate basis?)	Does the agency know the annual # of potential customers?	Does the agency know the annual # of customers served?	Does the agency evaluate customer satisfaction?	Does the agency know the cost it incurs, per unit, to provide the service or product?	Does the law allow the agency to charge for the service or product?	Additional comments from agency (Optional)
393	Support Local Governments		Require	See details below	I. Administrative and Program Support II.A Support Services II. B Revenue and Regulatory II.C Legal, Policy and Legislation	Yes	Yes	Yes	Yes	Yes	Yes	Please refer to the Fines and Fees Report in for a summary of charges for services and products.
394	Data/ Funds	4-10-90(C)	Require	SCDOR shall furnish data to the State Treasurer and to the governing bodies of the counties and municipalities receiving revenues for the purpose of calculating distributions and estimating revenues. The information which may be supplied to counties and municipalities includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers. (Local Option Sales Tax)								
395	Data/ Funds	4-10-370	Require	SCDOR shall furnish data to the State Treasurer and to county treasurers receiving revenues for the purpose of calculating distributions and estimating revenues (Capital Project Sales Tax).								
396	Data/ Funds	4-10-450	Require	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)								
397	Data/ Funds	4-10-960	Require	SCDOR shall furnish data to the State Treasurer and to the municipal treasurers receiving revenues for the purpose of calculating distributions and estimating revenues.								
398	Data/ Funds	4-37-30 (A)(16)	Require	SCDOR shall furnish data to the State Treasurer and to the counties receiving revenues for the purpose of calculating distributions and estimating revenues.								
399	Data/ Funds	6-1-810	Require	SCDOR shall share data helpful to both the department and the implementing jurisdiction regarding the enforcement of accommodation tax laws (Fairness in Lodging Acts).								
400	Data/ Funds	11-11-156 (5)(b)	Require	SCDOR must reimburse the county treasurer for Homestead Exemption credits of each school district in the county.								
401	Data/ Funds	12-4-310(5)	Require	SCDOR shall make available to the authorities of a political subdivision information reported to SCDOR pursuant to the requirements of Chapter 36 of this title of businesses licensed under Section 12-36-510 in the requesting political subdivision.								
402	Data/ Funds	12-4-310(10)	Require	SCDOR shall make gross receipts or net taxable sales figures reported to SCDOR available to municipalities or counties levying a tax based on gross receipts or net taxable sales.								
403	Data/ Funds	12-4-310(11)	Require	SCDOR shall provide data and assistance to municipalities and counties in which Article 8, Chapter 1, Title 6, the Fairness in Lodging Act, is implemented.								
404	Data/ Funds	12-21-6550(B)	Require	SCDOR shall notify the county or municipality in writing if a certification application is approved.								
405	Data/ Funds	12-37-280(A)	Require	SCDOR must make reimbursements to local governments for the homestead exemption on an annual basis.								
406	Data/ Funds	12-37-450(A)	Require	SCDOR shall make reimbursements for the inventory exemption to counties and municipalities in four equal payments. Counties and municipalities must be reimbursed for the inventory exemption based on the 1987 tax year millage and 1987 tax year assessed values for inventories.								
407	Data/ Funds	12-43-250	Require	SCDOR shall make sales ratio studies in all counties of the State.								
408	Data/ Funds	12-53-50	Require	SCDOR shall remit to the clerk of court of the county the amount of prior liens against the property seized and sold.								
409	Data/ Funds	31-17-340	Require	SCDOR shall prescribe forms necessary to issue mobile home decals.								
410	Data/ Funds	31-17-370	Require	SCDOR shall prescribe forms necessary for moving permits on mobile homes and how it should be displayed.								
411	Data/ Funds	Section 8. Act No. 355 of 2004: Clarendon School District Tax	Require	SCDOR, the State Department of Education, and the Clarendon County Auditor shall furnish data to the State Treasurer, the county treasurer, and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenue. The information that must be supplied to Clarendon County school districts upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.								
412	Data/ Funds	Section 7. Act No. 588 of 1994: Cherokee School District Tax	Require	SCDOR shall furnish data to the State Treasurer and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenues. The information which must be supplied to Cherokee County School District 1 upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.								
413	Data/ Funds	Section 8. Act No. 132 of 2003: Darlington School District Tax	Require	SCDOR shall furnish data to the State Treasurer and to the school districts for the purpose of calculating distributions and estimating revenues. The information which must be supplied to the school district upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.								
414	Data/ Funds	Section 1(H). Act No. 146 of 2001: Jasper School District Tax	Require	SCDOR shall furnish data to the State Treasurer and to the district for the purpose of calculating distributions and estimating revenues. The information which must be supplied to the district upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.								
415	Data/ Funds	Section 9. Act No. 426 of 2006: Lee School District Tax	Require	SCDOR, the State Department of Education, and the Lee County Auditor shall furnish data to the State Treasurer, the county treasurer, and to the governing body for the purpose of calculating distributions and estimating revenues. The information that must be supplied to the governing body upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.								
416	Data/ Funds	Section 8. Act No. 378 of 2004: Lexington School District Tax	Require	SCDOR shall furnish data to the State Treasurer and to the school districts receiving tax revenues pursuant to this act for the purpose of calculating distributions and estimating revenues. The information which must be supplied to each school district upon request, includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers.								

Deliverables

(Study Step 1: Agency Legal Directives, Plan and Resources)

Agency Responding	Department of Revenue
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Item #	Deliverable	Applicable Laws	Is deliverable provided because...	Optional - Service or Product component(s) (if deliverable is too broad to complete the remaining columns, list each product/service associated with the deliverable, and complete the remaining columns)	Associated Organizational Unit	Does the agency evaluate the outcome obtained by customers / individuals who receive the service or product (on an individual or aggregate basis?)	Does the agency know the annual # of potential customers?	Does the agency know the annual # of customers served?	Does the agency evaluate customer satisfaction?	Does the agency know the cost it incurs, per unit, to provide the service or product?	Does the law allow the agency to charge for the service or product?	Additional comments from agency (Optional)
417	Data/ Funds	Regulation - 117-1720.3	Require									SCDOR must supply a copy of the final index of taxpaying ability to the Department of Education and the auditor of each county on or before February first.
418	Data/ Funds	1.48	Require									(SDE: Impute Index Value) For the current fiscal year and for the purposes of calculating the index of taxpaying ability the SCDOR shall impute an index value for owner-occupied residential property qualifying for the special four percent assessment ratio. The SCDOR shall not include sales ratio data in its calculation of the index of taxpaying ability.

Deliverables - Potential Harms

(Study Step 1: Agency Legal Directives, Plan and Resources)

Agency Responding	Department of Revenue
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Item #	Deliverable	Is deliverable provided because... A) Specifically REQUIRED by law (must or shall); B) Specifically ALLOWED by law (may); or C) Not specifically mentioned in law, but PROVIDED TO ACHIEVE the requirements of the applicable law	Optional - Service or Product component(s) (If deliverable is too broad to complete the remaining columns, list each product/service associated with the deliverable, and complete the remaining columns)	Greatest potential harm to the public if deliverable is not provided	1-3 recommendations to the General Assembly, other than \$ and providing the deliverable, for how the General Assembly can help avoid the greatest potential harm	Other state agencies whose mission the deliverable may fit within
1	Administer a License or Issue a Certificate to Operate a Place of Business or Sell a Specific Product	Require	See details in the Deliverables Tab	Through the administration of taxes and fees, SCDOR collects approximately 95% of the General Fund which primarily supports state government and the citizens of this state. State Government and citizens of this state will lose services if revenue collections are not remitted.	Ensure the General Assembly enacts laws that are clear and easy to understand to promote taxpayer compliance.	All South Carolina entities receiving General Appropriations.
63	Administer, Enforce, and/or Collect Taxes and Fees	Require	See details in the Deliverables Tab	Through the administration of taxes and fees, SCDOR collects approximately 95% of the General Fund which primarily supports state government and the citizens of this state. State Government and citizens of this state will lose services if revenue collections are not remitted.	Ensure the General Assembly enacts laws that are clear and easy to understand to promote taxpayer compliance.	All South Carolina entities receiving General Appropriations.
174	Protecting Taxpayers Rights	Require	See details in the Deliverables Tab	The taxpayer would have no representation within the tax administration process.	Ensure the General Assembly enacts laws that are clear and easy to ensure taxpayers understand their rights.	No
184	Assist Local Governments Related to Property Taxes	Require	See details in the Deliverables Tab	Local governments depend on SCDOR's administrative function of assessing property taxes and advising on administrative property tax procedures.	Ensure the General Assembly enacts laws that are clear and easy to understand to promote taxpayer compliance.	Local Governments
230	Assist the Catawba Indian Tribe with the Administration of Taxes	Require	See details in the Deliverables Tab	The Tribe depends on SCDOR's administrative function of assessing property taxes and advising on administrative tax procedures.	Ensure the General Assembly enacts laws that are clear and easy to understand to promote taxpayer compliance.	Catawba Indian Tribe

Deliverables - Potential Harms

(Study Step 1: Agency Legal Directives, Plan and Resources)

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238	Collect a Tax/Fee and Remit Revenue to the State's General Fund	Require	See details in the Deliverables Tab	Through the administration of taxes and fees, SCDOR collects approximately 95% of the General Fund which primarily supports state government and the citizens of this state. State Government and citizens of this state will lose services if revenue collections are not remitted.	Ensure the General Assembly enacts laws that are clear and easy to understand to promote taxpayer compliance.	All South Carolina entities receiving General Appropriations.
255	Collect a Tax/Fee and Remit Revenue to a State or Local Governmental Entity or Non-Governmental Entity	Require	See details in the Deliverables Tab	Through the administration of taxes and fees, SCDOR collects approximately 95% of the General Fund which primarily supports state government and the citizens of this state. State Government and citizens of this state will lose services if revenue collections are not remitted.	Ensure the General Assembly enacts laws that are clear and easy to understand to promote taxpayer compliance.	All South Carolina entities receiving General Appropriations.
317	Determine and Issue a Refund to a Taxpayer	Require	See details in the Deliverables Tab	Through the administration of taxes and fees, SCDOR collects approximately 95% of the General Fund which primarily supports state government and the citizens of this state. State Government and citizens of this state will lose services if revenue collections are not remitted.	Ensure the General Assembly enacts laws that are clear and easy to understand to promote taxpayer compliance.	All South Carolina entities receiving General Appropriations.
322	Support State Government	Require	See details in the Deliverables Tab	Through the administration of taxes and fees, SCDOR collects approximately 95% of the General Fund which primarily supports state government and the citizens of this state. State Government and citizens of this state will lose services if revenue collections are not remitted.	Ensure the General Assembly enacts laws that are clear and easy to understand to promote taxpayer compliance.	All South Carolina entities receiving General Appropriations.

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336	Establish Partnerships to Promote Tax Compliance and Simplify Tax Administration	Require	See details in the Deliverables Tab	Through the administration of taxes and fees, SCDOR collects approximately 95% of the General Fund which primarily supports state government and the citizens of this state. State Government and citizens of this state will lose services if revenue collections are not remitted.	Ensure the General Assembly enacts laws that are clear and easy to understand to promote taxpayer compliance.	All South Carolina entities receiving General Appropriations.
341	Establish Procedures for Disagreements	Require	See details in the Deliverables Tab	The taxpayer would have no representation within the tax administration process.	Ensure the General Assembly enacts laws that are clear and easy to ensure taxpayers understand their rights.	No
354	Evaluate and Adjust Tax Rates	Require	See details in the Deliverables Tab	Through the administration of taxes and fees, SCDOR collects approximately 95% of the General Fund which primarily supports state government and the citizens of this state. State Government and citizens of this state will lose services if revenue collections are not remitted.	Ensure the General Assembly enacts laws that are clear and easy to understand to promote taxpayer compliance.	All South Carolina entities receiving General Appropriations.
358	Notify Taxpayers and External Stakeholders	Require	See details in the Deliverables Tab	Through the administration of taxes and fees, SCDOR collects approximately 95% of the General Fund which primarily supports state government and the citizens of this state. State Government and citizens of this state will lose services if revenue collections are not remitted.	Ensure the General Assembly enacts laws that are clear and easy to understand to promote taxpayer compliance.	All South Carolina entities receiving General Appropriations.

Deliverables - Potential Harms

(Study Step 1: Agency Legal Directives, Plan and Resources)

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367	Perform Audit Functions and Compliance Inspections to Promote Tax Compliance	Require	See details in the Deliverables Tab	Through the administration of taxes and fees, SCDOR collects approximately 95% of the General Fund which primarily supports state government and the citizens of this state. State Government and citizens of this state will lose services if revenue collections are not remitted.	Ensure the General Assembly enacts laws that are clear and easy to understand to promote taxpayer compliance.	All South Carolina entities receiving General Appropriations.
372	Provide a Report	Require	See details in the Deliverables Tab	SCDOR would no longer be accountable to entities receiving reports	Ensure the General Assembly enacts laws that are clear and easy to understand to promote taxpayer compliance.	All entities receiving a report.
383	Regulate Reporting of Taxpayers	Require	See details in the Deliverables Tab	Through the administration of taxes and fees, SCDOR collects approximately 95% of the General Fund which primarily supports state government and the citizens of this state. State Government and citizens of this state will lose services if revenue collections are not remitted.	Ensure the General Assembly enacts laws that are clear and easy to understand to promote taxpayer compliance.	All South Carolina entities receiving General Appropriations.
388	Serve on a Committee or Board	Require	See details in the Deliverables Tab	The committee or board would not receive the expertise provided by the SCDOR representative.	No	All committees and boards on which SCDOR has a representative.
393	Support Local Governments	Require	See details in the Deliverables Tab	Local governments depend on SCDOR's administrative function of assessing property taxes, furnishing data and advising on administrative tax procedures.	Ensure the General Assembly enacts laws that are clear and easy to understand to promote taxpayer compliance.	Local Governments

Organizational Units

(Study Step 1: Agency Legal Directives, Plan and Resources)

Agency Responding	Department of Revenue
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Did the agency make efforts to obtain information from employees leaving the agency (e.g., exit interview, survey, evaluation, etc.) in 2014-15; 2015-16; or 2016-17? (Y/N)	2014-15: Yes, Exit Interviews 2015-16: Yes, Exit Interviews 2016-17: Yes, Exit Interviews
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------

Organizational Unit	Purpose of Organizational Unit	Year	Turnover Rate in the organizational unit	Did the agency evaluate and track employee satisfaction in the organizational unit? (Y/N)	Did the agency allow for anonymous feedback from employees in the organizational unit? (Y/N)	Did any of the jobs in the organizational unit require a certification (e.g., teaching, medical, accounting, etc.)? (Y/N)	If yes, in the previous column, did the agency pay for, or provide in-house, classes/instruction/etc. needed to maintain all, some, or none of the <i>required certifications</i> ?
I. Administrative and Program Support	Internal Audit, Security, and Communications and Strategic Initiatives	2014-15:	7.69%	Yes	Yes	No	
		2015-16:	0.00%	Yes	Yes	No	
		2016-17:	6.67%	No	No	No	
II.A Support Services	Administrative Services and Information Technology Services	2014-15:	23.53%	Yes	Yes	Yes	All
		2015-16:	17.76%	Yes	Yes	Yes	All
		2016-17:	8.40%	No	No	Yes	All
II. B Revenue and Regulatory	Field Operations, Taxpayer & Business Services, Government Services, and Litigation and Appeals	2014-15:	12.42%	Yes	Yes	Yes	All
		2015-16:	10.90%	Yes	Yes	Yes	All
		2016-17:	14.34%	No	No	Yes	All
II.C Legal, Policy and Legislation	Policy, Privacy, and Procurement	2014-15:	0.00%	Yes	Yes	Yes	All
		2015-16:	0.00%	Yes	Yes	Yes	All
		2016-17:	37.50%	No	No	Yes	All

Comprehensive Strategic Finances
(Study Step 1: Agency Legal Directives, Plan and Resources)

Agency Responding	Department of Revenue
Date of Submission	May 31, 2018

If the agency feels additional explanation of data provided in any of the sections below would assist those reading the document in better understanding the data please add a row under the applicable section, label it "Additional Notes," and enter the additional explanation.

Line # Fiscal Year 2016-17						
START OF YEAR FINANCIAL RESOURCES AVAILABLE (2016-17)						
Revenue (generated or received) sources						
1A	Revenue (generated or received) Source (do not combine recurring with one-time and please list the sources deposited in the same SCEIS Fund in consecutive columns)	Total	Source #1	Source #2	Source #3	Source #4
2A	Recurring or one-time?	N/A	General Fund	General Fund - Supplemental	Other Funds - Earmarked	Other Funds - Capital Reserve
3A	State, Federal, or Other?	N/A	Recurring	One-Time	Recurring	One-Time
3A-2	Organizational Unit (or all agency) that generated or received the money	N/A	State	State	Other	Other
3A-3	Indicate whether revenue is generated (by agency through sale of deliverables or application for grants) or received (from state or set federal matching formula)?	N/A	Agency Wide	Agency Wide	Agency Wide	Agency Wide
4A	Does this money remain with the agency or go to the General Fund?	N/A	Received from state or set federal match	Received from state or set federal match	Generated by agency	Received from state or set federal match
5A	Revenue (generated or received) last year	Total	Remain with agency	Remain with agency	Remain with agency	Remain with agency
	Total generated or received by June 30, 2016 (end of 2015-16)	\$ 88,607,003	\$ 51,361,440	\$ -	\$ 30,507,150	\$ 6,000,000
						\$ 738,413
Where revenue (generated or received) appears in SCEIS						
6A	SCEIS Fund # (Expendable Level - 8 digit) (full set of financials available for each through SCEIS); same Fund may be in multiple columns if multiple funding sources are deposited into it	Total	10010000	10010000	30350000 - Operating Revenue 30350020 - Op Rev - Info Res Mgmt. 30350023 - Tobacco Enforcement 30350036 - Bankrupt FD - Gen Csel 31390000 - Bingo Revenue - Admin 31670000 - Tax Education Prog 31860000 - Expert Witness 36060000 - SC Bus One Stop Proj 38110000 - DOR Data Warehouse 39580000 - Sale of Assets	36340000
7A	SCEIS Fund Description	N/A	General Fund	General Fund	See Above	Capital Reserve Fund
						CID - Equitable Sharing
Cash balances at start of the year - (Cash balance for each Source of Fund should be entered only once and appear in the column where the Source of Fund is first listed)						
8A-2	Cash balance at the end of 2014-15	\$ 21,163,290	\$ 2,478,993	\$ -	\$ 6,354,149	\$ 12,211,182
8A-3	Change in cash balance during 2015-16	\$ 1,010,565	\$ (829,513)	\$ -	\$ 3,203,012	\$ (2,008,402)
8A	Total cash balance as of July 1, 2016 (start of 2016-17)	\$ 22,173,855	\$ 1,649,480	\$ -	\$ 9,557,161	\$ 10,202,780
						\$ 764,434
RESOURCES AGENCY IS ALLOWED TO USE (2016-17)						
General Appropriations Act Programs						
9A	State Funded Program #	Total	0100.000000.000 3001.050000.000 3001.100000.000 3000.150000.000 9500.050000.000	9804.500000X000 9806.520000X000	0100.000000.000 3001.050000.000 3001.100000.000 3000.150000.000 9500.050000.000	9804.500000X000 9805.530000X000 9806.520000X000
10A	State Funded Program Description in the General Appropriations Act	N/A	I. Administrative & Program Support II.A Support Services II.B Revenue & Regulatory II.C Legal, Policy & Legislative III. Employee Benefits	Proviso 118.16(35); Nonrecurring Revenue	I. Administrative & Program Support II.A Support Services II.B Revenue & Regulatory II.C Legal, Policy & Legislative III. Employee Benefits	FY15 - H4702 - Capital Reserve Fund FY16 - H3702 - Capital Reserve Fund FY17 - H5002 - Capital Reserve Fund
						II.B Revenue & Regulatory
Amounts Appropriated and Authorized (i.e. allowed to spend)						
<i>Note: Appropriations and authorizations are based on cash available and amounts estimated to receive during the year</i>						
11A	Amounts appropriated, and amounts authorized, to the agency for 2015-16 that were not spent AND the agency can spend in 2016-17	\$ 11,852,260	\$ 1,649,480	\$ -	\$ -	\$ 10,202,780
12A	2016-17 Appropriations & Authorizations to agency (start of year)	\$ 82,575,761	\$ 48,398,668	\$ -	\$ 34,082,093	\$ -
13A	Total allowed to spend at START of 2016-17	\$ 94,428,021	\$ 50,048,148	\$ -	\$ 34,082,093	\$ 95,000
14A	2016-17 Appropriations & Authorizations to agency (during the year)	\$ 5,287,418	\$ 1,287,418	\$ 2,145,202	\$ -	\$ 1,854,798
15A	Total allowed to spend by END of 2016-17	\$ 99,715,439	\$ 51,335,566	\$ 2,145,202	\$ 34,082,093	\$ 12,057,578
						\$ 95,000

Comprehensive Strategic Finances
(Study Step 1: Agency Legal Directives, Plan and Resources)

Agency Responding		Department of Revenue					
Date of Submission		May 31, 2018					
HOW RESOURCES ARE UTILIZED (2016-17)							
How Spending is Tracked		Total					
16A	Database(s) through which expenditures are tracked	N/A	SCEIS	SCEIS	SCEIS	SCEIS	SCEIS
Summary of Resources Available		Total					
17A	Source of Funds	N/A	General Fund	General Fund - Supplemental	Other Funds - Earmarked	Other Funds - Capital Reserve	Other Funds - Restricted
18A	If source of funds is multi-year grant, # of years, including this yr, remaining	N/A	N/A	N/A	N/A	N/A	N/A
19A	External restrictions (from state/federal govt, grant issuer, etc.), if any, on use of funds	N/A	N/A	N/A	N/A	N/A	Restrictions by US Department of Justice
20A	State Funded Program Description in the General Appropriations Act	N/A	I. Administrative & Program Support II.A Support Services II.B Revenue & Regulatory II.C Legal, Policy & Legislative III. Employee Benefits	Proviso 118.16(35) Nonrecurring Revenue	I. Administrative & Program Support II.A Support Services II.B Revenue & Regulatory II.C Legal, Policy & Legislative III. Employee Benefits	FY15 - H4702 - Capital Reserve Fund FY16 - H3702 - Capital Reserve Fund FY17 - H5002 - Capital Reserve Fund	II.B Revenue & Regulatory
21A	Total Appropriated and Authorized (i.e. allowed to spend) by the end of 2016-17	\$ 99,715,439	\$ 51,335,566	\$ 2,145,202	\$ 34,082,093	\$ 12,057,578	\$ 95,000
Toward Agency's 2016-17 Comprehensive Strategic Plan (By Strategy at a minimum, and if possible, by Objective)							
STRATEGIC PLAN							
Goal 1 - Fairly administer and enforce the revenue and regulatory laws of the State of South Carolina.							
<i>Strategy 1.1 - Increase tax compliance of all taxpayers.</i>		\$ 55,672,510	\$ 33,314,458	\$ -	\$ 22,358,052	\$ -	\$ -
Objective 1.1.1 - Collect tax revenue in support of the State's General Fund.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 1.1.2 - Reduce debt owed to South Carolina organizations and governmental entities by expanding external stakeholder partnerships.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 1.1.3 - Ensure equity across South Carolina taxpayers by pursuing non-compliant taxpayers through fair identification, audit, and litigation.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 1.1.4 - Increase taxpayer awareness and compliance through outreach and by simplifying filing and payment methods.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Strategy 1.2 - Protect taxpayers and State revenues by enhancing fraud prevention & detection.</i>		\$ 2,110,845	\$ 836,875	\$ 1,000,000	\$ 156,085	\$ 117,885	\$ -
Objective 1.2.1 - Increase the prevention rate of fraudulent tax refunds distributed.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 1.2.2 - Increase employee and public awareness of personal protection strategies to prevent fraud.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Strategy 1.3 - Consolidate SCDOR's multiple tax processing systems into one efficient system, known as DORWay.</i>		\$ 1,488,578	\$ 1,343,445	\$ -	\$ 145,133	\$ -	\$ -
Objective 1.3.1 - Monitor and refine the taxes transitioned to DORWay in Phase I (FY15) and Phase II (FY16).		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 1.3.2 - Prepare for and implement Phase III of DORWay, scheduled for rollout in September of 2017.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 1.3.3 - Prepare for Phase IV of DORWay, scheduled for rollout in September of 2018.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Goal 2 - Ensure taxpayer security by utilizing state-of-the-art technology.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Strategy 2.1 - Cultivate an increasingly mature security governance Program.</i>		\$ 1,926,359	\$ 991,365	\$ -	\$ 934,994	\$ -	\$ -
Objective 2.1.1 - Achieve satisfactory results from each external regulatory body performing a security assessment or audit.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 2.1.2 - Increase employee knowledge by providing in-class and e-learning training opportunities regarding security and disclosure.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 2.1.3 - Perform oversight of partners and vendors.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Strategy 2.2 - Increase efficiency and security by effectively utilizing state-of-the-art security technology and processes.</i>		\$ 6,321,544	\$ 2,095,467	\$ -	\$ 4,206,809	\$ -	\$ 19,269
Objective 2.2.1 - Ensure security resources (appliances, hardware, software, etc) are fully leveraged.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 2.2.2 - Provide flexibility to Agency business operations by streamlining security processes.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 2.2.3 - Increase taxpayer customer service by reducing the "time to market" for new products and services.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 2.2.4 - Maintain and enhance employee and stakeholder safety in the workplace.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Strategy 2.3 - Increase security by consolidating multiple antiquated tax processing systems through the implementation of DORWay.</i>		\$ 6,786,316	\$ 798,826	\$ 1,145,202	\$ 923,740	\$ 3,918,548	\$ -
Objective 2.3.1 - Conduct a Risk Assessment of DORWay, Phase III, and achieve a score of 95% or greater.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 2.3.2 - Complete an Application Security Scan of MyDORWay (online taxpayer portal).		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 2.3.3 - Complete an access review of DORWay users.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Goal 3 - Maintain a positive customer service experience for all stakeholders.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Strategy 3.1 - Increase taxpayer satisfaction by enhancing how the Agency interfaces with customers.</i>		\$ 2,326,291	\$ 2,277,816	\$ -	\$ 48,474	\$ -	\$ -
Objective 3.1.1 - Maintain a positive customer satisfaction score as reported through an independent third party surveyor.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 3.1.2 - Enhance the customer service experience for stakeholders who utilize the Agency's public facing teams (i.e., Call Center, TAO, etc.).		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 3.1.3 - Increase employee knowledge by providing in-class and e-learning training opportunities regarding Phase III of DORWay.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Strategy 3.2 - Streamline tax processing to ensure effective, accurate, and timely service for all taxpayers.</i>		\$ 3,694,291	\$ 3,366,805	\$ -	\$ 327,486	\$ -	\$ -
Objective 3.2.1 - Increase the % of total tax returns received electronically.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 3.2.2 - Increase taxpayer usage of the MYDORWay portal.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 3.2.3 - Increase tax payments and license fees received electronically.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Strategy 3.3 - Increase customer satisfaction by offering assistance through the interpretation & dissemination of tax law.</i>		\$ 802,866	\$ 797,516	\$ -	\$ 5,350	\$ -	\$ -
Objective 3.3.1 - Offer formal and informal legal interpretation of tax laws to advocate taxpayer compliance.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 3.3.2 - Increase customer satisfaction by disseminating information to taxpayers to advocate tax compliance.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Comprehensive Strategic Finances
(Study Step 1: Agency Legal Directives, Plan and Resources)

Agency Responding		Department of Revenue					
Date of Submission		May 31, 2018					
Goal 4 - Promote and maintain a competent, productive, and diverse workforce.		\$	-	\$	-	\$	-
<i>Strategy 4.1 - Recruit and develop a competent, productive, and diverse workforce.</i>		\$	712,892	\$	663,326	\$	49,566
Objective 4.1.1 - Recruit and hire candidates that meet or exceed the minimum qualifications to ensure Agency needs are met and sustained.		\$	-	\$	-	\$	-
Objective 4.1.2 - Increase employee knowledge by providing in-class, e-learning, and mentoring training opportunities.		\$	-	\$	-	\$	-
Objective 4.1.3 - Support employee advancement through the attainment of relevant industry credentials.		\$	-	\$	-	\$	-
Objective 4.1.4 - Continuously review and enhance succession planning efforts.		\$	-	\$	-	\$	-
<i>Strategy 4.2 - Value and retain a competent, productive, and diverse workforce.</i>		\$	455,262	\$	371,015	\$	84,247
Objective 4.2.1 - Increase the % of employee evaluations (EPMS) completed by the due date.		\$	-	\$	-	\$	-
Objective 4.2.2 - Enhance the Agency's competitiveness in the marketplace by conducting salary studies.		\$	-	\$	-	\$	-
Objective 4.2.3 - Promote employee participation in health, wellness, and community outreach opportunities.		\$	-	\$	-	\$	-
Objective 4.2.4 - Meet or exceed State diversity goals.		\$	-	\$	-	\$	-
22A	Total spent toward Strategic Plan	\$	82,297,753	\$	46,856,914	\$	2,145,202
22A-2	Prior to receiving these report guidelines, did the agency have a comprehensive strategic plan? (enter Yes or No after the question mark in this cell)						
23A	Spent/Transferred not toward Agency's Comprehensive Strategic Plan		Total				
	<i>Unrelated Purpose #1 - insert description:</i>	\$	-	\$	-	\$	-
	<i>Insert any additional unrelated purposes</i>	\$	-	\$	-	\$	-
24A	Total not toward Strategic Plan in 2016-17	\$	-	\$	-	\$	-
END OF YEAR AMOUNT REMAINING (2016-17)							
Appropriations and Authorizations remaining at end of year			Total				
25A	Source of Funds		N/A	General Fund	General Fund - Supplemental	Other Funds - Earmarked	Other Funds - Capital Reserve
26A	Recurring or one-time?		N/A	Recurring	One-Time	Recurring	One-Time
27A	State, Federal, or Other?		N/A	State	State	Other	Other
28A	State Funded Program Description in the General Appropriations Act		N/A	I. Administrative & Program Support II.A Support Services II.B Revenue & Regulatory II.C Legal, Policy & Legislative III. Employee Benefits	Proviso 118.16(35); Nonrecurring Revenue	I. Administrative & Program Support II.A Support Services II.B Revenue & Regulatory II.C Legal, Policy & Legislative III. Employee Benefits	FY15 - H4702 - Capital Reserve Fund FY16 - H3702 - Capital Reserve Fund FY17 - H5002 - Capital Reserve Fund
29A	Total allowed to spend by END of 2016-17	\$	99,715,439	\$	51,335,566	\$	2,145,202
30A	(minus) Spent to Achieve Agency's Comprehensive Strategic Plan	\$	82,297,753	\$	46,856,914	\$	2,145,202
31A	(minus) Spending/Transferring agency does not control	\$	-	\$	-	\$	-
32A	Appropriations and authorizations remaining from 2016-17	\$	17,417,686	\$	4,478,652	\$	4,842,157
Line #	Fiscal Year 2017-18						
START OF YEAR FINANCIAL RESOURCES AVAILABLE (2017-18)							
Revenue (generated or received) sources			Total	Source #1	Source #2	Source #3	Source #4
1B	Revenue (generated or received) Source (do not combine recurring with one-time and please list the sources deposited in the same SCEIS Fund in consecutive columns)		N/A	General Fund	General Fund - Supplemental	Other Funds - Earmarked	Other Funds - Capital Reserve
2B	Recurring or one-time?		N/A	Recurring	One-Time	Recurring	One-Time
3B	State, Federal, or Other?		N/A	State	State	Other	Other
3B-2	Organizational Unit (or all agency) that generated or received the money		N/A	Agency Wide	Agency Wide	Agency Wide	Agency Wide
3B-3	Indicate whether revenue is generated (by agency through sale of deliverables or application for grants) or received (from state or set federal matching formula)?		N/A	Received from state or set federal match	Received from state or set federal match	Generated by agency	Received from state or set federal match
4B	Does this money remain with the agency or go to the General Fund?		N/A	Remain with agency	Remain with agency	Remain with agency	Remain with agency
Revenue (generated or received) last year			Total				
5B	Total generated or received by June 30, 2017 (end of 2016-17)	\$	90,603,758	\$	51,335,566	\$	2,145,202
Where revenue (generated or received) appears in SCEIS			Total				

Comprehensive Strategic Finances
(Study Step 1: Agency Legal Directives, Plan and Resources)

Agency Responding		Department of Revenue					
Date of Submission		May 31, 2018					
6B	SCEIS Fund # (Expendable Level - 8 digit) (full set of financials available for each through SCEIS); same Fund may be in multiple columns if multiple funding sources are deposited into it	N/A	10010000	10010000	30350000 - Operating Revenue 30350020 - Op Rev - Info Res Mgmt. 30350023 - Tobacco Enforcement 30350036 - Bankrupt FD - Gen Csel 31390000 - Bingo Revenue - Admin 31670000 - Tax Education Prog 31860000 - Expert Witness 36060000 - SC Bus One Stop Proj 38110000 - DOR Data Warehouse 39580000 - Sale of Assets	36340000	45520000
7B	SCEIS Fund Description	N/A	General Fund	General Fund	See Above	Capital Reserve Fund	CID - Equitable Sharing
Cash balances at start of the year - (Cash balance for each Source of Fund should be entered only once and appear in the column where the Source of Fund is first listed)		Total					
8B-2	Cash balance at the end of 2015-16	\$ 22,173,855	\$ 1,649,480	\$ -	\$ 9,557,161	\$ 10,202,780	\$ 764,434
8B-3	Change in cash balance during 2016-17	\$ 6,448,311	\$ 2,829,172	\$ -	\$ 5,810,067	\$ (2,181,635)	\$ (9,293)
8B	Total cash balance as of July 1, 2017 (start of 2017-18)	\$ 28,622,166	\$ 4,478,652	\$ -	\$ 15,367,228	\$ 8,021,145	\$ 755,141

Comprehensive Strategic Finances
(Study Step 1: Agency Legal Directives, Plan and Resources)

Agency Responding		Department of Revenue						
Date of Submission		May 31, 2018						
RESOURCES AGENCY IS ALLOWED TO USE (2017-18)								
General Appropriations Act Programs		Total						
9B	State Funded Program #	N/A	0100.000000.000 3001.050000.000 3001.100000.000 3000.150000.000 9500.050000.000	9804.500000X000 9806.520000X000		0100.000000.000 3001.050000.000 3001.100000.000 3000.150000.000 9500.050000.000	9804.500000X000 9805.530000X000 9806.520000X000	3001.100000.000
10B	State Funded Program Description in the General Appropriations Act	N/A	I. Administrative & Program Support II.A Support Services II.B Revenue & Regulatory II.C Legal, Policy & Legislative III. Employee Benefits	Proviso 118.16(35); Nonrecurring Revenue		I. Administrative & Program Support II.A Support Services II.B Revenue & Regulatory II.C Legal, Policy & Legislative III. Employee Benefits	FY15 - H4702 - Capital Reserve Fund FY16 - H3702 - Capital Reserve Fund FY17 - H5002 - Capital Reserve Fund	II.B Revenue & Regulatory
Amounts Appropriated and Authorized (i.e. allowed to spend)		Total						
11B	Amounts appropriated, and amounts authorized, to the agency for 2016-17 that were not spent AND the agency can spend in 2017-18	\$ 12,499,797	\$ 4,478,652	\$ -	\$ -	\$ 8,021,145	\$ -	\$ -
12B	2017-18 Appropriations & Authorizations to agency (start of year)	\$ 83,863,179	\$ 49,686,086	\$ -	\$ 34,082,093	\$ -	\$ 95,000	\$ -
13B	Total allowed to spend at START of 2017-18	\$ 96,362,976	\$ 54,164,738	\$ -	\$ 34,082,093	\$ 8,021,145	\$ 95,000	\$ -
14B	2017-18 Appropriations & Authorizations to agency (during the year) (BUDGETED)	\$ 424,884	\$ 424,884	\$ -	\$ -	\$ -	\$ -	\$ -
15B	Total allowed to spend by END of 2017-18	\$ 96,787,860	\$ 54,589,622	\$ -	\$ 34,082,093	\$ 8,021,145	\$ 95,000	\$ -
HOW RESOURCES ARE UTILIZED (2017-18)								
How Spending is Tracked		Total						
16B	Database(s) through which expenditures are tracked	N/A	SCEIS	SCEIS		SCEIS	SCEIS	SCEIS
Summary of Resources Available		Total						
17B	Source of Funds	N/A	General Fund	General Fund - Supplemental		Other Funds - Earmarked	Other Funds - Capital Reserve	Other Funds - Restricted
18B	If source of funds is multi-year grant, # of years, including this yr, remaining	N/A	N/A	N/A		N/A	N/A	N/A
19B	External restrictions (from state/federal govt, grant issuer, etc.), if any, on use of funds	N/A	N/A	N/A		N/A	N/A	Restrictions by US Department of Justice
20B	State Funded Program Description in the General Appropriations Act	N/A	I. Administrative & Program Support II.A Support Services II.B Revenue & Regulatory II.C Legal, Policy & Legislative III. Employee Benefits	Proviso 118.16(35); Nonrecurring Revenue		I. Administrative & Program Support II.A Support Services II.B Revenue & Regulatory II.C Legal, Policy & Legislative III. Employee Benefits	FY15 - H4702 - Capital Reserve Fund FY16 - H3702 - Capital Reserve Fund FY17 - H5002 - Capital Reserve Fund	II.B Revenue & Regulatory
21B	Total Appropriated and Authorized (i.e. allowed to spend) by the end of 2017-18	\$ 96,787,860	\$ 54,589,622	\$ -	\$ 34,082,093	\$ 8,021,145	\$ 95,000	\$ -
Toward Agency's 2017-18 Comprehensive Strategic Plan (By Strategy at a minimum, and if possible, by Objective)								
STRATEGIC PLAN								
Goal 1 - Fairly administer and enforce the revenue and regulatory laws of the State of South Carolina.								
<i>Strategy 1.1 - Increase tax compliance of all taxpayers.</i>		\$ 62,476,715	\$ 38,739,622	\$ -	\$ 23,737,093	\$ -	\$ -	\$ -
Objective 1.1.1 - Collect tax revenue in support of the State's General Fund.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 1.1.2 - Reduce debt owed to South Carolina organizations and governmental entities by expanding external stakeholder partnerships.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 1.1.3 - Ensure equity across South Carolina taxpayers by pursuing non-compliant taxpayers through fair identification, audit, and litigation.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 1.1.4 - Increase taxpayer awareness and compliance through outreach and by simplifying filing and payment methods.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Strategy 1.2 - Protect taxpayers and State revenues by enhancing fraud prevention & detection.</i>		\$ 3,538,279	\$ 900,000	\$ -	\$ 2,000,000	\$ 638,279	\$ -	\$ -
Objective 1.2.1 - Increase the prevention rate of fraudulent tax refunds distributed.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 1.2.2 - Increase employee and public awareness of personal protection strategies to prevent fraud.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Strategy 1.3 - Consolidate SCDOR's multiple tax processing systems into one efficient system, known as DORWay.</i>		\$ 5,000,000	\$ 3,500,000	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -
Objective 1.3.1 - Monitor and refine the taxes transitioned to DORWay in Phase I (FY15) and Phase II (FY16).		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 1.3.2 - Prepare for and implement Phase III of DORWay, scheduled for rollout in September of 2017.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 1.3.3 - Prepare for Phase IV of DORWay, scheduled for rollout in September of 2018.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Goal 2 - Ensure taxpayer security by utilizing state-of-the-art technology.								
<i>Strategy 2.1 - Cultivate an increasingly mature security governance Program.</i>		\$ 2,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
Objective 2.1.1 - Achieve satisfactory results from each external regulatory body performing a security assessment or audit.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 2.1.2 - Increase employee knowledge by providing in-class and e-learning training opportunities regarding security and disclosure.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Objective 2.1.3 - Perform oversight of partners and vendors.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Strategy 2.2 - Increase efficiency and security by effectively utilizing state-of-the-art security technology and processes.</i>		\$ 6,495,000	\$ 2,100,000	\$ -	\$ 4,300,000	\$ -	\$ 95,000	\$ -
Objective 2.2.1 - Ensure security resources (appliances, hardware, software, etc) are fully leveraged.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Comprehensive Strategic Finances
(Study Step 1: Agency Legal Directives, Plan and Resources)

Agency Responding	Department of Revenue													
Date of Submission	May 31, 2018													
Objective 2.2.2 - Provide flexibility to Agency business operations by streamlining security processes.	\$	-	\$	-	\$	-								
Objective 2.2.3 - Increase taxpayer customer service by reducing the "time to market" for new products and services.	\$	-	\$	-	\$	-								
Objective 2.2.4 - Maintain and enhance employee and stakeholder safety in the workplace.	\$	-	\$	-	\$	-								
<i>Strategy 2.3 - Increase security by consolidating multiple antiquated tax processing systems through the implementation of DORWay.</i>	\$	4,539,625	\$	800,000	\$	1,000,000								
Objective 2.3.1 - Conduct a Risk Assessment of DORWay, Phase III, and achieve a score of 95% or greater.	\$	-	\$	-	\$	-								
Objective 2.3.2 - Complete an Application Security Scan of MyDORWay (online taxpayer portal).	\$	-	\$	-	\$	-								
Objective 2.3.3 - Complete an access review of DORWay users.	\$	-	\$	-	\$	-								
Goal 3 - Maintain a positive customer service experience for all stakeholders.	\$	-	\$	-	\$	-								
<i>Strategy 3.1 - Increase taxpayer satisfaction by enhancing how the Agency interfaces with customers.</i>	\$	2,350,000	\$	2,300,000	\$	50,000								
Objective 3.1.1 - Maintain a positive customer satisfaction score as reported through an independent third party surveyor.	\$	-	\$	-	\$	-								
Objective 3.1.2 - Enhance the customer service experience for stakeholders who utilize the Agency's public facing teams (i.e., Call Center, TAO, etc.).	\$	-	\$	-	\$	-								
Objective 3.1.3 - Increase employee knowledge by providing in-class and e-learning training opportunities regarding Phase III of DORWay.	\$	-	\$	-	\$	-								
<i>Strategy 3.2 - Streamline tax processing to ensure effective, accurate, and timely service for all taxpayers.</i>	\$	3,750,000	\$	3,400,000	\$	350,000								
Objective 3.2.1 - Increase the % of total tax returns received electronically.	\$	-	\$	-	\$	-								
Objective 3.2.2 - Increase taxpayer usage of the MYDORWay portal.	\$	-	\$	-	\$	-								
Objective 3.2.3 - Increase tax payments and license fees received electronically.	\$	-	\$	-	\$	-								
<i>Strategy 3.3 - Increase customer satisfaction by offering assistance through the interpretation & dissemination of tax law.</i>	\$	810,000	\$	800,000	\$	10,000								
Objective 3.3.1 - Offer formal and informal legal interpretation of tax laws to advocate taxpayer compliance.	\$	-	\$	-	\$	-								
Objective 3.3.2 - Increase customer satisfaction by disseminating information to taxpayers to advocate tax compliance.	\$	-	\$	-	\$	-								
Goal 4 - Promote and maintain a competent, productive, and diverse workforce.	\$	-	\$	-	\$	-								
<i>Strategy 4.1 - Recruit and develop a competent, productive, and diverse workforce.</i>	\$	725,000	\$	675,000	\$	50,000								
Objective 4.1.1 - Recruit and hire candidates that meet or exceed the minimum qualifications to ensure Agency needs are met and sustained.	\$	-	\$	-	\$	-								
Objective 4.1.2 - Increase employee knowledge by providing in-class, e-learning, and mentoring training opportunities.	\$	-	\$	-	\$	-								
Objective 4.1.3 - Support employee advancement through the attainment of relevant industry credentials.	\$	-	\$	-	\$	-								
Objective 4.1.4 - Continuously review and enhance succession planning efforts.	\$	-	\$	-	\$	-								
<i>Strategy 4.2 - Value and retain a competent, productive, and diverse workforce.</i>	\$	460,000	\$	375,000	\$	85,000								
Objective 4.2.1 - Increase the % of employee evaluations (EPMS) completed by the due date.	\$	-	\$	-	\$	-								
Objective 4.2.2 - Enhance the Agency's competitiveness in the marketplace by conducting salary studies.	\$	-	\$	-	\$	-								
Objective 4.2.3 - Promote employee participation in health, wellness, and community outreach opportunities.	\$	-	\$	-	\$	-								
Objective 4.2.4 - Meet or exceed State diversity goals.	\$	-	\$	-	\$	-								
22B	Total spent toward Strategic Plan		\$	92,144,619	\$	54,589,622	\$	-	\$	34,082,093	\$	3,377,904	\$	95,000
22B-2	Prior to receiving these report guidelines, did the agency have a comprehensive strategic plan? (enter Yes or No after the question mark in this cell)													
23B	Spent/Transferred not toward Agency's Comprehensive Strategic Plan													
	Total													
	<i>Unrelated Purpose #1 - insert description:</i>													
	<i>Insert any additional unrelated purposes</i>													
24B	Total not toward Strategic Plan in 2017-18													
	END OF YEAR AMOUNT REMAINING (2017-18)													
	Appropriations and Authorizations remaining at end of year													
25B	Total													
26B	Source of Funds	N/A		General Fund	General Fund - Supplemental	Other Funds - Earmarked		Other Funds - Capital Reserve		Other Funds - Restricted				
27B	Recurring or one-time?	N/A		Recurring	One-Time	Recurring		One-Time		Recurring				
27B	State, Federal, or Other?	N/A		State	State	Other		Other		Other				
28B	State Funded Program Description in the General Appropriations Act	N/A		I. Administrative & Program Support II.A Support Services II.B Revenue & Regulatory II.C Legal, Policy & Legislative III. Employee Benefits	Proviso 118.16(35): Nonrecurring Revenue	I. Administrative & Program Support II.A Support Services II.B Revenue & Regulatory II.C Legal, Policy & Legislative III. Employee Benefits		FY15 - H4702 - Capital Reserve Fund FY16 - H3702 - Capital Reserve Fund FY17 - H5002 - Capital Reserve Fund		II.B Revenue & Regulatory				
29B	Total allowed to spend by END of 2017-18	\$	96,787,860	\$	54,589,622	\$	-	\$	34,082,093	\$	8,021,145	\$	95,000	
30B	(minus) Spent to Achieve Agency's Comprehensive Strategic Plan (BUDGETED)	\$	92,144,619	\$	54,589,622	\$	-	\$	34,082,093	\$	3,377,904	\$	95,000	
31B	(minus) Spent/Transferred not toward Agency's Comprehensive Strategic Plan (BUDGETED)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
32B	Amount of appropriations and authorizations remaining (BUDGETED)													
	\$	4,643,242	\$	-	\$	-	\$	-	\$	4,643,242	\$	-	\$	-

Performance Measures
(Study Step 2: Performance)

Agency Responding	Department of Revenue
Date of Submission	5/31/2018

Types of Performance Measures:

Outcome Measure - A quantifiable indicator of the public and customer benefits from an agency's actions. Outcome measures are used to assess an agency's effectiveness in serving its key customers and in achieving its mission, goals and objectives. They are also used to direct resources to strategies with the greatest effect on the most valued outcomes. Outcome measures should be the first priority. Example - % of licensees with no violations.

Efficiency Measure - A quantifiable indicator of productivity expressed in unit costs, units of time, or other ratio-based units. Efficiency measures are used to assess the cost-efficiency, productivity, and timeliness of agency operations. Efficiency measures measure the efficient use of available resources and should be the second priority. Example - cost per inspection

Output Measure - A quantifiable indicator of the number of goods or services an agency produces. Output measures are used to assess workload and the agency's efforts to address demands. Output measures measure workload and efforts and should be the third priority. Example - # of business license applications processed.

Input/Activity Measure - Resources that contribute to the production and delivery of a service. Inputs are "what we use to do the work." They measure the factors or requests received that explain performance (i.e. explanatory). These measures should be the last priority. Example - # of license applications received

Performance Measure	Type of Measure:	Agency selected; Required by State; or Required by Federal:	Time Applicable	Target and Actual row labels	Target and Actual Results (Time Period #1)	Target and Actual Results (Time Period #2)	Target and Actual Results (Time Period #3)	Target and Actual Results (Time Period #4)	Target and Actual Results (Time Period #5 - most recent completed time period)	Target Results Time Period #6 (current time period)	Currently using, considering using in future, no longer using
Total SCDOR General Fund Tax Revenue Collections (Dollars in Billions)	Outcome Measure	Agency Selected	July - June	Target: DNE Actual: \$8.9 billion	DNE \$8.9 billion	\$9.1 billion \$9.1 billion	\$10.5 billion \$10.5 billion	\$10 billion \$10.9 billion	\$7.75 billion \$7.78 billion	\$8.12 billion	Currently Using
Total SCDOR Other Fund Tax Revenue Collections (Dollars in Billions)	Outcome Measure	Agency Selected	July - June	Target: DNE Actual: Reported Above	DNE Reported Above	DNE Reported Above	DNE Reported Above	DNE Reported Above	\$3.9 billion \$3.9 billion	\$3.9 billion	Currently Using
Percentage of tax returns filed electronically.	Efficiency Measure	Agency Selected	July - June	Target: DNE Actual: DNE	DNE 64%	70% 68%	70% 68%	70% 65%	70% 69%	70%	Currently Using
Percentage of dollars collected through electronic services.	Efficiency Measure	Agency Selected	July - June	Target: DNE Actual: DNE	DNE 83%	90% 84%	85% 84%	80% 85%	85% 82%	85%	Currently Using
Cost per dollar collected	Efficiency Measure	Agency Selected	July - June	Target: DNE Actual: \$0.0076	DNE 0.0076	DNE 0.0074	DNE 0.0079	\$0.0071 \$0.0071	\$0.0071 \$0.0065	\$0.0065	Currently Using
Number of NEXUS registrations.	Output Measure	Agency Selected	July - June	Target: DNE Actual: 287	DNE 287	DNE DNE	DNE DNE	200 273	200 118	DNE	Currently Using
Number tax audits completed.	Output Measure	Agency Selected	July - June	Target: DNE Actual: DNE	DNE DNE	DNE DNE	DNE DNE	45,000 45,638	45,000 43,056	DNE	Currently Using
Dollars assessed by SCDOR's audit services (dollars in millions)	Output Measure	Agency Selected	July - June	Target: DNE Actual: DNE	DNE DNE	DNE DNE	DNE DNE	\$172 million \$172 million	\$172 million \$288 million	DNE	Currently Using
Percentage increase in collections from the Debt Setoff Program	Outcome Measure	Agency Selected	January - December	Target: DNE Actual: DNE	DNE DNE	DNE DNE	DNE DNE	10% 9%	10% 9%	9%	Currently Using
Collections from the Governmental Enterprise Accounts Receivable Program (GEAR) (dollars in millions)	Outcome Measure	Agency Selected	January - December	Target: DNE Actual: \$11.79 million	DNE \$11.79 million	\$14.2 million \$14.2 million	\$13.8 million \$13.8 million	\$12.5 million \$12.8 million	\$12.5 million \$16.1 million	\$16.1 million	Currently Using
Percentage increase in the total tax dollars saved from the identification of fraudulent activity.	Outcome Measure	Agency Selected	July - June	Target: DNE Actual: DNE	DNE DNE	DNE DNE	DNE DNE	DNE 62%	DNE -19%	DNE	Currently Using
Percentage of total tax dollars saved due to the identification of fraudulent activity as a result of the new data mining activities initiated.	Outcome Measure	Agency Selected	July - June	Target: DNE Actual: DNE	DNE DNE	DNE DNE	DNE DNE	DNE 29%	DNE 42%	DNE	Currently Using
Number of tax types migrated to DORWay Phase III.	Efficiency Measure	Agency Selected	July - June	Target: DNE Actual: DNE	DNE DNE	DNE DNE	DNE DNE	DNE DNE	13 13	15	Currently Using
Percentage of completion for migrating tax types to DORWay Phase III.	Efficiency Measure	Agency Selected	July - June	Target: DNE Actual: DNE	DNE DNE	DNE DNE	DNE DNE	DNE DNE	100% 100%	100%	Currently Using
Number of taxpayer accounts migrated to DORWay Phase III.	Efficiency Measure	Agency Selected	July - June	Target: DNE Actual: DNE	DNE DNE	DNE DNE	DNE DNE	DNE DNE	1,060,654 4,255,394	DNE	Currently Using
Percentage of completion for migrating taxpayer accounts to DORWay Phase III.	Input/Activity Measure	Agency Selected	July - June	Target: DNE Actual: DNE	DNE DNE	DNE DNE	DNE DNE	DNE DNE	100% 100%	100%	Currently Using
Number of transaction tests performed in				Target: DNE Actual: DNE	DNE DNE	DNE DNE	DNE DNE	DNE DNE	8,828	DNE	Currently Using

Performance Measures
(Study Step 2: Performance)

Performance Measure	Type of Measure:	Agency selected; Required by State; or Required by Federal:	Time Applicable	Target and Actual row labels	Target and Actual Results (Time Period #1)	Target and Actual Results (Time Period #2)	Target and Actual Results (Time Period #3)	Target and Actual Results (Time Period #4)	Target and Actual Results (Time Period #5 - most recent completed time period)	Target Results Time Period #6 (current time period)	Currently using, considering using in future, no longer using
DORWay Phase III.	Input/Activity Measure	Agency Selected	July - June	Actual:	DNE	DNE	DNE	DNE	8,828		
Percentage completion rate of DORWay, Phase III, transaction testing.	Input/Activity Measure	Agency Selected	July - June	Target:	DNE	DNE	DNE	DNE	100%	100%	Currently Using
Percentage of external security assessments and audits passed successfully.	Outcome Measure	Agency Selected	July - June	Actual:	DNE	DNE	DNE	100%	100%	100%	Currently Using
Percentage compliance rate achieved on a risk assessment of DORWay, Phase III.	Efficiency Measure	Agency Selected	July - June	Target:	DNE	DNE	DNE	DNE	95%	97%	Currently Using
Percentage completion rate of MyDORWay application security scan.	Efficiency Measure	Agency Selected	July - June	Actual:	DNE	DNE	DNE	DNE	100%	100%	Currently Using
Percent of new employees fingerprinted and background checked.	Efficiency Measure	Federal government	July - June	Target:	DNE	DNE	100%	100%	100%	100%	Currently Using
Percentage of existing, active SCDOR employees to complete required security and disclosure trainings.	Efficiency Measure	Agency Selected	July - June	Actual:	DNE	DNE	DNE	100%	100%	100%	Currently Using
Number of enhancements made to the security of SCDOR facilities.	Input/Activity Measure	Agency Selected	July - June	Target:	DNE	DNE	10	10		DNE	Currently Using
Number of formal advisory opinions resolved and published by SCDOR's Policy Division	Output Measure	Agency Selected	July - June	Actual:	DNE	DNE	DNE	151	730		Currently Using
Percentage increase in the number of recipients and subscribers to external communications.	Efficiency Measure	Agency Selected	July - June	Target:	DNE	DNE	DNE	20%	40%	40%	Currently Using
Number of taxpayer education courses offered and number of participants.	Output Measure	Agency Selected	July - June	Actual:	DNE	5 courses 550 attendees	6 courses 500 attendees	6 courses 500 attendees	6 courses 500 attendees	5 courses 500 attendees	Currently Using
Percentage of taxpayers reporting an excellent satisfaction rate for external taxpayers classes attended.	Outcome Measure	Agency Selected	July - June	Target:	DNE	DNE	DNE	60%	60%	60%	Currently Using
Number of SCDOR tweets, new twitter followers and links clicked through SCDOR tweets	Outcome Measure	Agency Selected	July - June	Actual:	DNE	DNE	121 Tweets 805 New Followers 412 Links Clicked	200 Tweets 150 New Followers 500 Links Clicked	200 Tweets 150 New Followers 500 Links Clicked	DNE	Currently Using
Number of SCDOR external communications and publications.	Output Measure	Agency Selected	July - June	Target:	DNE	DNE	147	150	150	108	Currently Using
Percentage increase in SCDOR website page views.	Outcome Measure	Agency Selected	July - June	Actual:	DNE	DNE	DNE	50%	50%	DNE	Currently Using
Percentage increase in SCDOR website users.	Outcome Measure	Agency Selected	July - June	Target:	DNE	DNE	DNE	170%	-14%	DNE	Currently Using
SCDOR website bounce rate.	Outcome Measure	Agency Selected	July - June	Actual:	DNE	DNE	DNE	50%	50%	DNE	Currently Using
Number of DORWay, Phase III, training attendees.	Input/Activity Measure	Agency Selected	July - June	Target:	DNE	DNE	31.90%	30%	30%	DNE	Currently Using
Number of DORWay, Phase III, training sessions held.	Input/Activity Measure	Agency Selected	July - June	Actual:	DNE	DNE	31.90%	35.98%	45%	444	Currently Using
Number of external partners interfacing with DORWay, Phase III.	Input/Activity Measure	Agency Selected	July - June	Target:	DNE	DNE	DNE	DNE	700	444	Currently Using
				Actual:	DNE	DNE	DNE	DNE	118	95	Currently Using
				Target:	DNE	DNE	DNE	DNE	95		Currently Using
				Actual:	DNE	DNE	DNE	DNE	53	50	Currently Using
				Actual:	DNE	DNE	DNE	DNE	53		Currently Using

Performance Measures
(Study Step 2: Performance)

Performance Measure	Type of Measure:	Agency selected; Required by State; or Required by Federal:	Time Applicable	Target and Actual row labels	Target and Actual Results (Time Period #1)	Target and Actual Results (Time Period #2)	Target and Actual Results (Time Period #3)	Target and Actual Results (Time Period #4)	Target and Actual Results (Time Period #5 - most recent completed time period)	Target Results Time Period #6 (current time period)	Currently using, considering using in future, no longer using
Number of enhancements made to DORWay, Phase I and Phase II.	Input/Activity Measure	Agency Selected	July - June	Target:	DNE	DNE	DNE	DNE	1,100	1351	Currently Using
Number of tax revenue data requests received and responded to.	Input/Activity Measure	Agency Selected	July - June	Actual:	DNE	DNE	DNE	DNE	1,351		Currently Using
Percentage of tax revenue data requests completed within one business day.	Efficiency Measure	Agency Selected	July - June	Target:	DNE	DNE	DNE	0	0	207	Currently Using
Number of internal training courses offered to SCDOR employees.	Input/Activity Measure	Agency Selected	July - June	Actual:	DNE	DNE	DNE	156	207		Currently Using
Percentage of employees reporting an excellent satisfaction rate for internal training classes	Efficiency Measure	Agency Selected	July - June	Target:	DNE	DNE	DNE	50%	50%	95%	Currently Using
Percentage increase in knowledge resulting from SCDOR's Audit Mentor Program.	Efficiency Measure	Agency Selected	July - June	Actual:	DNE	DNE	DNE	81%	95%		Currently Using
Number of community outreach opportunities offered to employees.	Input/Activity Measure	Agency Selected	July - June	Target:	DNE	6	6	7	7	8	Currently Using
Percentage of personnel participating in community outreach activities.	Input/Activity Measure	Agency Selected	July - June	Actual:	DNE	5	6	7	8		Currently Using
Total dollars donated by personnel to community outreach activities.	Outcome Measure	Agency Selected	July - June	Target:	DNE	DNE	DNE	65%	65%	65%	Currently Using
Number of boxes of goods donated by personnel to community outreach activities.	Outcome Measure	Agency Selected	July - June	Actual:	DNE	DNE	DNE	68%	63%		Currently Using
Average number of health and wellness activities offered each quarter.	Input/Activity Measure	Agency Selected	July - June	Target:	DNE	DNE	DNE	20%	20%	52%	Currently Using
Percentage of employees participating in health and wellness activities.	Input/Activity Measure	Agency Selected	July - June	Actual:	DNE	DNE	DNE	33%	52%		Currently Using
SCDOR's health and wellness score.	Outcome Measure	Agency Selected	July - June	Target:	DNE	DNE	12	30	30	12	Currently Using
Number of opportunities provided to personnel to provide input for Strategic and Annual Business Planning.	Input/Activity Measure	Agency Selected	July - June	Actual:	DNE	DNE	11	30	12		Currently Using
Percentage of employees providing Strategic and Process Improvement feedback.	Input/Activity Measure	Agency Selected	July - June	Target:	DNE	DNE	DNE	40%	40%	20%	Currently Using
Number of employees who participated by providing feedback for Strategic and Annual Business Planning.	Input/Activity Measure	Agency Selected	July - June	Actual:	DNE	DNE	DNE	40%	20%		Currently Using
Percentage employee turnover rate	Input/Activity Measure	Agency Selected	July - June	Target:	DNE	DNE	DNE	\$12,000	\$12,000	\$9,723	Currently Using
Average monthly equal opportunity goal met.	Efficiency Measure	Agency Selected	July - June	Actual:	DNE	DNE	DNE	\$12,000	\$9,723		Currently Using
				Target:	DNE	DNE	DNE	52	52	40	Currently Using
				Actual:	DNE	DNE	DNE	52	40		Currently Using
				Target:	DNE	DNE	DNE	DNE	2	1	Currently Using
				Actual:	DNE	DNE	DNE	DNE	1		Currently Using
				Target:	DNE	DNE	DNE	53%	53%	46%	Currently Using
				Actual:	DNE	DNE	DNE	53%	46%		Currently Using
				Target:	DNE	DNE	DNE	B	B	DNE	Currently Using
				Actual:	DNE	DNE	DNE	B	DNE		Currently Using
				Target:	DNE	DNE	DNE	3	3	3	Currently Using
				Actual:							Currently Using
				Target:	DNE	DNE	DNE	50%	50%	45%	Currently Using
				Actual:							Currently Using
				Target:	DNE	DNE	DNE	457	457	400	Currently Using
				Actual:							Currently Using
				Target:	DNE	DNE	DNE	441	400		Currently Using
				Actual:	12.88%	10.65%	12.06%	DNE	DNE	13%	Currently Using
				Target:	DNE	DNE	DNE	95%	95%	96%	Currently Using
				Actual:	94.6%	94.5%	93.9%	95.4%	96%		Currently Using

Comprehensive Strategic Plan Summary
(Study Step 1: Agency Legal Directives, Plan and Resources; and Study Step 2: Performance)

Agency Responding	Department of Revenue
Date of Submission	5/31/2018

Mission: To administer the revenue and regulatory laws of the State with integrity, effectiveness, and fairness to all taxpayers, while maintaining the highest security and protection of taxpayer information. Legal basis: SC Code of Laws Title 12-4-10
Vision: To be an innovative and trustworthy service partner for all stakeholders. Legal basis: SC Code of Laws Title 12-4-10

2016-17	
Total # of FTEs available / Total # filled at start of year	Total amount Appropriated and Authorized to Spend
Available FTEs: 780 Filled FTEs: 677.25 Temp/Grant: 0 Time Limited: 0 Part Time: 82	\$ 99,715,439
Amount remaining	
\$ 17,417,686	

2017-18	
Total # of FTEs available / Total # filled at start of year	Total amount Appropriated and Authorized to Spend
Available FTEs: 779 Filled FTEs: 674.50 Temp/Grant: 0 Time Limited: 0 Part Time: 61	\$ 96,787,860
Amount remaining	
\$ 4,643,242	

2017-18 Comprehensive Strategic Plan Part and Description (e.g., Goal 1 - Insert Goal 1; Strategy 1.1 - Insert Strategy 1.1; Objective 1.1.1 - Insert Objective 1.1.1)	Intended Public Benefit/Outcome: (E.g. Outcome = incidents decrease and public perceives that the road is safer)	2016-17				2017-18			Associated General Appropriations Act Program(s) (If there are a number of different assoc. programs, please enter "A," then explain at the end of the chart what is included in "A")	Associated Performance Measures (Please ensure each performance measure is on a separate line within the cell by typing the first associated performance measure, "Alt + Enter," then type the next assoc. PM, "Alt + Enter," and continue until all associated PMs are entered)	Associated Organizational Unit(s)	Responsible Employee Name & Time staff member has been responsible for the goal or objective (e.g. John Doe (responsible less than 3 years) or Jane Doe (responsible more than 3 years))	Does this person have input into the budget for this goal, strategy or objective? (Y/N)	Partner(s), by segment, the agency works with to achieve the objective (Federal Government; State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; or Other)
		# of FTE equivalents utilized	Amount Spent (including employee salaries/wages and benefits)	% of Total Available to Spend	Associated General Appropriations Act Program(s)	# of FTE equivalents planned to utilize	Amount budgeted (including employee salaries/wages and benefits)	% of Total Available to Budget						
Goal 1 - Fairly administer and enforce the revenue and regulatory laws of the State of South Carolina.														
Strategy 1.1 - Increase tax compliance of all taxpayers.	Maximum State tax dollars collected	490	55,672,510	55.83%	I. Admin & Program Support II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	500	62,476,715	64.55%	I. Admin & Program Support II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Total SCDOR General Fund Tax Revenue Collections (Dollars in Billions) Total SCDOR Other Fund Tax Revenue Collections (Dollars in Billions) Percentage of tax returns filed electronically Percentage of dollars collected through electronic services Cost per dollar collected	I. Admin & Program Support	Hartley Powell (responsible less than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 1.1.1 - Collect tax revenue in support of the State's General Fund.	Maximum State tax dollars collected	Included Above	Included Above	Included Above	I. Admin & Program Support II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	I. Admin & Program Support II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Total SCDOR General Fund Tax Revenue Collections (Dollars in Billions) Total SCDOR Other Fund Tax Revenue Collections (Dollars in Billions) Percentage of tax returns filed electronically Percentage of dollars collected through electronic services Cost per dollar collected	I. Admin & Program Support	Hartley Powell (responsible less than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 1.1.2 - Reduce debt owed to South Carolina organizations and governmental entities by expanding external stakeholder partnerships.	Maximum State tax dollars collected	Included Above	Included Above	Included Above	I. Admin & Program Support II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	I. Admin & Program Support II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Total SCDOR General Fund Tax Revenue Collections (Dollars in Billions) Total SCDOR Other Fund Tax Revenue Collections (Dollars in Billions) Percentage of tax returns filed electronically Percentage of dollars collected through electronic services Cost per dollar collected	I. Admin & Program Support	Hartley Powell (responsible less than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 1.1.3 - Ensure equity across South Carolina taxpayers by pursuing non-compliant taxpayers through fair identification, audit, and litigation.	Maximum State tax dollars collected	Included Above	Included Above	Included Above	I. Admin & Program Support II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	I. Admin & Program Support II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Total SCDOR General Fund Tax Revenue Collections (Dollars in Billions) Total SCDOR Other Fund Tax Revenue Collections (Dollars in Billions) Percentage of tax returns filed electronically Percentage of dollars collected through electronic services Cost per dollar collected	I. Admin & Program Support	Hartley Powell (responsible less than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 1.1.4 - Increase taxpayer awareness and compliance through outreach and by simplifying filing and payment methods.	Maximum State tax dollars collected	Included Above	Included Above	Included Above	I. Admin & Program Support II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	I. Admin & Program Support II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Total SCDOR General Fund Tax Revenue Collections (Dollars in Billions) Total SCDOR Other Fund Tax Revenue Collections (Dollars in Billions) Percentage of tax returns filed electronically Percentage of dollars collected through electronic services Cost per dollar collected	I. Admin & Program Support	Hartley Powell (responsible less than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Strategy 1.2 - Protect taxpayers and State revenues by enhancing fraud prevention & detection.	Fraud prevention programs work to protect taxpayers and maximize tax dollars collected	20	2,110,845	2.12%	II.B Revenue & Regulatory Proviso 118.16(35) H4702 - Capital Reserve Fund III. Employee Benefits	20	3,538,279	3.66%	II.B Revenue & Regulatory H4702 - Capital Reserve Fund III. Employee Benefits	Number of NEXUS registrations. Number tax audits completed Dollars assessed by SCDOR's audit services (dollars in millions) Percentage increase in collections from the Debt Setoff Program Collections from the Governmental Enterprise Accounts Receivable Program (GEAR) (dollars in millions)	II.B Revenue & Regulatory	Sherrie McTeer (responsible more than 3 years)	Yes	State Government; Local Government; Individual; and/or Other
Objective 1.2.1 - Increase the prevention rate of fraudulent tax refunds distributed.	Fraud prevention programs work to protect taxpayers and maximize tax dollars collected	Included Above	Included Above	Included Above	II.B Revenue & Regulatory Proviso 118.16(35) H4702 - Capital Reserve Fund III. Employee Benefits	Included Above	Included Above	Included Above	II.B Revenue & Regulatory H4702 - Capital Reserve Fund III. Employee Benefits	Number of NEXUS registrations. Number tax audits completed Dollars assessed by SCDOR's audit services (dollars in millions) Percentage increase in collections from the Debt Setoff Program Collections from the Governmental Enterprise Accounts Receivable Program (GEAR) (dollars in millions)	II.B Revenue & Regulatory	Sherrie McTeer (responsible more than 3 years)	Yes	State Government; Local Government; Individual; and/or Other
Objective 1.2.2 - Increase employee and public awareness of personal protection strategies to prevent fraud.	Fraud prevention programs work to protect taxpayers and maximize tax dollars collected	Included Above	Included Above	Included Above	II.B Revenue & Regulatory Proviso 118.16(35) H4702 - Capital Reserve Fund III. Employee Benefits	Included Above	Included Above	Included Above	II.B Revenue & Regulatory H4702 - Capital Reserve Fund III. Employee Benefits	Number of NEXUS registrations. Number tax audits completed Dollars assessed by SCDOR's audit services (dollars in millions) Percentage increase in collections from the Debt Setoff Program Collections from the Governmental Enterprise Accounts Receivable Program (GEAR) (dollars in millions)	II.B Revenue & Regulatory	Sherrie McTeer (responsible more than 3 years)	Yes	State Government; Local Government; Individual; and/or Other
Strategy 1.3 - Consolidate SCDOR's multiple tax processing systems into one efficient system, known as DORWay.	Improved taxpayer use of online resources	15	1,488,578	1.49%	II.B Revenue & Regulatory III. Employee Benefits	15	5,000,000	5.17%	II.B Revenue & Regulatory III. Employee Benefits	Percentage increase in the total tax dollars saved from the identification of fraudulent activity. Percentage of tax dollars saved due to the identification of fraudulent activity as a result of the new data mining activities initiated. Number of tax types migrated to DORWay Phase III. Percentage of completion for migrating tax types to DORWay Phase III. Number of taxpayer accounts migrated to DORWay Phase III. Percentage of completion for migrating taxpayer accounts to DORWay Phase III. Number of transaction tests performed in DORWay Phase III. Percentage completion rate of DORWay, Phase III, transaction testing.	II.B Revenue & Regulatory	Sherrie McTeer (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 1.3.1 - Monitor and refine the taxes transitioned to DORWay in Phase I (FY15) and Phase II (FY16).	Improved taxpayer use of online resources	Included Above	Included Above	Included Above	II.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	II.B Revenue & Regulatory III. Employee Benefits	Percentage increase in the total tax dollars saved from the identification of fraudulent activity. Percentage of tax dollars saved due to the identification of fraudulent activity as a result of the new data mining activities initiated. Number of tax types migrated to DORWay Phase III. Percentage of completion for migrating tax types to DORWay Phase III. Number of taxpayer accounts migrated to DORWay Phase III. Percentage of completion for migrating taxpayer accounts to DORWay Phase III. Number of transaction tests performed in DORWay Phase III. Percentage completion rate of DORWay, Phase III, transaction testing.	II.B Revenue & Regulatory	Sherrie McTeer (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other

Comprehensive Strategic Plan Summary
(Study Step 1: Agency Legal Directives, Plan and Resources; and Study Step 2: Performance)

2017-18 Comprehensive Strategic Plan Part and Description (e.g., Goal 1 - Insert Goal 1; Strategy 1.1 - Insert Strategy 1.1; Objective 1.1.1 - Insert Objective 1.1.1)	Intended Public Benefit/Outcome: (Ex: Outcome = Incidents decrease and public perceives that the road is safer)	2016-17			2017-18			Associated General Appropriations Act Program(s)	Associated Performance Measures (Please ensure each performance measure is on a separate line within the cell by typing the first associated performance measure, "Alt + Enter," then type the next assoc. PM, "Alt + Enter," and continue until all associated PMs are entered)	Associated Organizational Unit(s)	Responsible Employee Name & Time staff member has been responsible for the goal or objective (e.g. John Doe (responsible less than 3 years) or Jane Doe (responsible more than 3 years))	Does this person have input into the goal, strategy or objective? (Y/N)	Partner(s), by segment, the agency works with to achieve the objective (Federal Government; State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; or Other)
		# of FTE equivalents utilized	Amount Spent (including employee salaries/wages and benefits)	% of Total Available to Spend	Associated General Appropriations Act Program(s) (If there are a number of different assoc. programs, please enter "A," then explain at the end of the chart what is included in "A")	# of FTE equivalents planned to utilize	Amount budgeted (including employee salaries/wages and benefits)						
Objective 1.3.2 - Prepare for and implement Phase III of DORWay, scheduled for rollout in September of 2017.	Improved taxpayer use of online resources	Included Above	Included Above	Included Above	I.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	I.B Revenue & Regulatory III. Employee Benefits	I.B Revenue & Regulatory	Sherrie McTeer (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 1.3.3 - Prepare for Phase IV of DORWay, scheduled for rollout in September of 2018.	Improved taxpayer use of online resources	Included Above	Included Above	Included Above	I.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	I.B Revenue & Regulatory III. Employee Benefits	I.B Revenue & Regulatory	Sherrie McTeer (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Goal 2 - Ensure taxpayer security by utilizing state-of-the-art technology.													
Strategy 2.1 - Cultivate an increasingly mature security governance Program.													
Objective 2.1.1 - Achieve satisfactory results from each external regulatory body performing a security assessment or audit.	Taxpayers are confident their data is secure	Included Above	Included Above	Included Above	I. Admin & Program Support II.A Support Services III. Employee Benefits	Included Above	Included Above	Included Above	I. Admin & Program Support II.A Support Services III. Employee Benefits	I. Admin & Program Support	Mike Sayles (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 2.1.2 - Increase employee knowledge by providing in-class and e-learning training opportunities regarding security and disclosure.	Taxpayers are confident their data is secure	Included Above	Included Above	Included Above	I. Admin & Program Support II.A Support Services III. Employee Benefits	Included Above	Included Above	Included Above	I. Admin & Program Support II.A Support Services III. Employee Benefits	II.A Support Services	Laura Watts (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 2.1.3 - Perform oversight of partners and vendors.	Taxpayers are confident their data is secure	Included Above	Included Above	Included Above	I. Admin & Program Support II.A Support Services III. Employee Benefits	Included Above	Included Above	Included Above	I. Admin & Program Support II.A Support Services III. Employee Benefits	I. Admin & Program Support	Mike Sayles (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Strategy 2.2 - Increase efficiency and security by effectively utilizing state-of-the-art security technology and processes.	Taxpayers are confident their data is secure	30	6,321,544	6.34%	II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	30	6,495,000	6.71%	II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	I. Admin & Program Support	Mike Sayles (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 2.2.1 - Ensure security resources (appliances, hardware, software, etc) are fully leveraged.	Taxpayers are confident their data is secure	Included Above	Included Above	Included Above	II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	I. Admin & Program Support	Mike Sayles (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 2.2.2 - Provide flexibility to Agency business operations by streamlining security processes.	Taxpayers are confident their data is secure	Included Above	Included Above	Included Above	II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	I. Admin & Program Support	Mike Sayles (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 2.2.3 - Increase taxpayer customer service by reducing the "time to market" for new products and services.	Taxpayers are confident their data is secure	Included Above	Included Above	Included Above	II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	I. Admin & Program Support	Mike Sayles (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 2.2.4 - Maintain and enhance employee and stakeholder safety in the workplace.	Taxpayers are confident their data is secure	Included Above	Included Above	Included Above	II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	II.A Support Services II.B Revenue & Regulatory III. Employee Benefits	I. Admin & Program Support	Mike Sayles (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Strategy 2.3 - Increase security by consolidating multiple antiquated tax processing systems through the implementation of DORWay.	Taxpayers are confident their data is secure	2	6,786,316	6.81%	I. Admin & Program Support Proviso 118.16(35) H4702 - Capital Reserve Fund H3702 - Capital Reserve Fund H5002 - Capital Reserve Fund III. Employee Benefits	2	4,539,625	4.69%	I. Admin & Program Support H4702 - Capital Reserve Fund H3702 - Capital Reserve Fund H5002 - Capital Reserve Fund III. Employee Benefits	I. Admin & Program Support	Mike Sayles (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 2.3.1 - Conduct a Risk Assessment of DORWay, Phase III, and achieve a score of 95% or greater.	Taxpayers are confident their data is secure	Included Above	Included Above	Included Above	I. Admin & Program Support Proviso 118.16(35) H4702 - Capital Reserve Fund H3702 - Capital Reserve Fund H5002 - Capital Reserve Fund III. Employee Benefits	Included Above	Included Above	Included Above	I. Admin & Program Support H4702 - Capital Reserve Fund H3702 - Capital Reserve Fund H5002 - Capital Reserve Fund III. Employee Benefits	I. Admin & Program Support	Mike Sayles (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 2.3.2 - Complete an Application Security Scan of MyDORWay (online taxpayer portal).	Taxpayers are confident their data is secure	Included Above	Included Above	Included Above	I. Admin & Program Support Proviso 118.16(35) H4702 - Capital Reserve Fund H3702 - Capital Reserve Fund H5002 - Capital Reserve Fund III. Employee Benefits	Included Above	Included Above	Included Above	I. Admin & Program Support H4702 - Capital Reserve Fund H3702 - Capital Reserve Fund H5002 - Capital Reserve Fund III. Employee Benefits	I. Admin & Program Support	Mike Sayles (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other

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		# of FTE equivalents utilized	Amount Spent (including employee salaries/wages and benefits)	% of Total Available to Spend	Associated General Appropriations Act Program(s) (If there are a number of different assoc. programs, please enter "A," then explain at the end of the chart what is included in "A")	# of FTE equivalents planned to utilize	Amount budgeted (including employee salaries/wages and benefits)						
Objective 2.3.3 - Complete an access review of DORWay users.	Taxpayers are confident their data is secure	Included Above	Included Above	Included Above	I. Admin & Program Support Proviso 118.16(35) H4702 - Capital Reserve Fund H3702 - Capital Reserve Fund H5002 - Capital Reserve Fund III. Employee Benefits	Included Above	Included Above	Included Above	I. Admin & Program Support H4702 - Capital Reserve Fund H3702 - Capital Reserve Fund H5002 - Capital Reserve Fund III. Employee Benefits	I. Admin & Program Support	Mike Sayles (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Goal 3 - Maintain a positive customer service experience for all stakeholders.													
Strategy 3.1 - Increase taxpayer satisfaction by enhancing how the Agency interfaces with customers.	A high level of customer satisfaction for SCDOR services	50	2,326,291	2.33%	I.A Support Services II.B Revenue & Regulatory III. Employee Benefits	50	2,350,000	2.43%	I.A Support Services II.B Revenue & Regulatory III. Employee Benefits	I. Admin & Program Support	Ashley Thomas (responsible more than 3 year)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 3.1.1 - Maintain a positive customer satisfaction score as reported through an independent third party surveyor.	A high level of customer satisfaction for SCDOR services	Included Above	Included Above	Included Above	I.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	I.A Support Services II.B Revenue & Regulatory III. Employee Benefits	I. Admin & Program Support	Ashley Thomas (responsible more than 3 year)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 3.1.2 - Enhance the customer service experience for stakeholders who utilize the Agency's public facing teams (i.e., Call Center, TAO, etc.).	A high level of customer satisfaction for SCDOR services	Included Above	Included Above	Included Above	I.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	I.A Support Services II.B Revenue & Regulatory III. Employee Benefits	II.B Revenue & Regulatory	Sherrie McTeer (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 3.1.3 - Increase employee knowledge by providing in-class and e-learning training opportunities regarding Phase III of DORWay.	A high level of customer satisfaction for SCDOR services	Included Above	Included Above	Included Above	I.A Support Services II.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	I.A Support Services II.B Revenue & Regulatory III. Employee Benefits	I.A Support Services	Laura Watts (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Strategy 3.2 - Streamline tax processing to ensure effective, accurate, and timely service for all taxpayers.	Enhanced taxpayer experience with online resources	44	3,694,291	3.70%	II.B Revenue & Regulatory III. Employee Benefits	54	3,750,000	3.87%	II.B Revenue & Regulatory III. Employee Benefits	II.B Revenue & Regulatory	Sherrie McTeer (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 3.2.1 - Increase the % of total tax returns received electronically.	Enhanced taxpayer experience with online resources	Included Above	Included Above	Included Above	II.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	II.B Revenue & Regulatory III. Employee Benefits	II.B Revenue & Regulatory	Sherrie McTeer (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 3.2.2 - Increase taxpayer usage of the MYDORWay portal.	Enhanced taxpayer experience with online resources	Included Above	Included Above	Included Above	II.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	II.B Revenue & Regulatory III. Employee Benefits	II.B Revenue & Regulatory	Sherrie McTeer (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 3.2.3 - Increase tax payments and license fees received electronically.	Enhanced taxpayer experience with online resources	Included Above	Included Above	Included Above	II.B Revenue & Regulatory III. Employee Benefits	Included Above	Included Above	Included Above	II.B Revenue & Regulatory III. Employee Benefits	II.B Revenue & Regulatory	Sherrie McTeer (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Strategy 3.3 - Increase customer satisfaction by offering assistance through the interpretation & dissemination of tax law.	Improved customer awareness of tax laws	7	802,866	0.81%	II.C Legal, Policy & Legislative III. Employee Benefits	7	810,000	0.84%	II.C Legal, Policy & Legislative III. Employee Benefits	II.C Legal, Policy & Legislative	Joe Dusenbury (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 3.3.1 - Offer formal and informal legal interpretation of tax laws to advocate taxpayer compliance.	Improved customer awareness of tax laws	Included Above	Included Above	Included Above	II.C Legal, Policy & Legislative III. Employee Benefits	Included Above	Included Above	Included Above	II.C Legal, Policy & Legislative III. Employee Benefits	II.C Legal, Policy & Legislative	Joe Dusenbury (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Objective 3.3.2 - Increase customer satisfaction by disseminating information to taxpayers to advocate tax compliance.	Improved customer awareness of tax laws	Included Above	Included Above	Included Above	II.C Legal, Policy & Legislative III. Employee Benefits	Included Above	Included Above	Included Above	II.C Legal, Policy & Legislative III. Employee Benefits	II.C Legal, Policy & Legislative	Joe Dusenbury (responsible more than 3 years)	Yes	State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; and/or Other
Goal 4 - Promote and maintain a competent, productive, and diverse workforce.													

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		# of FTE equivalents utilized	Amount Spent (including employee salaries/wages and benefits)	% of Total Available to Spend	Associated General Appropriations Act Program(s) (If there are a number of different assoc. programs, please enter "A," then explain at the end of the chart what is included in "A")	# of FTE equivalents planned to utilize	Amount budgeted (including employee salaries/wages and benefits)	% of Total Available to Budget	Associated General Appropriations Act Program(s)					
Strategy 4.1 - Recruit and develop a competent, productive, and diverse workforce.	Competent, productive, and diverse workforce in place to perform tax administration functions	9	712,892	0.71%	II.A Support Services III. Employee Benefits	12	725,000	0.75%	II.A Support Services III. Employee Benefits	Number of internal training courses offered to SCDOR employees. Percentage of employees reporting an excellent satisfaction rate for internal training classes attended. Percentage increase in knowledge resulting from SCDOR's Audit Mentor Program.	II.A Support Services	Laura Watts (responsible more than 3 years)	Yes	State Government; Individuals; and/or Other
Objective 4.1.1 - Recruit and hire candidates that meet or exceed the minimum qualifications to ensure Agency needs are met and sustained.	Competent, productive, and diverse workforce in place to perform tax administration functions	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	Number of internal training courses offered to SCDOR employees. Percentage of employees reporting an excellent satisfaction rate for internal training classes attended. Percentage increase in knowledge resulting from SCDOR's Audit Mentor Program.	II.A Support Services	Laura Watts (responsible more than 3 years)	Yes	State Government; Individuals; and/or Other
Objective 4.1.2 - Increase employee knowledge by providing in-class, e-learning, and mentoring training opportunities.	Competent, productive, and diverse workforce in place to perform tax administration functions	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	Number of internal training courses offered to SCDOR employees. Percentage of employees reporting an excellent satisfaction rate for internal training classes attended. Percentage increase in knowledge resulting from SCDOR's Audit Mentor Program.	II.A Support Services	Laura Watts (responsible more than 3 years)	Yes	State Government; Individuals; and/or Other
Objective 4.1.3 - Support employee advancement through the attainment of relevant industry credentials.	Competent, productive, and diverse workforce in place to perform tax administration functions	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	Number of internal training courses offered to SCDOR employees. Percentage of employees reporting an excellent satisfaction rate for internal training classes attended. Percentage increase in knowledge resulting from SCDOR's Audit Mentor Program.	II.A Support Services	Laura Watts (responsible more than 3 years)	Yes	State Government; Individuals; and/or Other
Objective 4.1.4 - Continuously review and enhance succession planning efforts.	Competent, productive, and diverse workforce in place to perform tax administration functions	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	Number of internal training courses offered to SCDOR employees. Percentage of employees reporting an excellent satisfaction rate for internal training classes attended. Percentage increase in knowledge resulting from SCDOR's Audit Mentor Program.	II.A Support Services	Laura Watts (responsible more than 3 years)	Yes	State Government; Individuals; and/or Other
Strategy 4.2 - Value and retain a competent, productive, and diverse workforce.	Competent, productive, and diverse workforce in place to perform tax administration functions	7	455,262	0.46%	II.A Support Services III. Employee Benefits	9	460,000	0.48%	II.A Support Services III. Employee Benefits	Number of community outreach opportunities offered to employees. Percentage of personnel participating in community outreach activities. Total dollars donated by personnel to community outreach activities. Number of boxes of goods donated by personnel to community outreach activities. Average number of health and wellness activities offered each quarter. Percentage of employees participating in health and wellness activities. SCDOR's health and wellness score. Number of opportunities provided to personnel to provide input for Strategic and Annual Business Planning. Percentage of employees providing Strategic and Process Improvement feedback. Number of employees who participated by providing feedback for Strategic and Annual Business Planning. Percentage employee turnover rate. Average monthly equal opportunity goal met.	II.A Support Services	Laura Watts (responsible more than 3 years)	Yes	State Government; Individuals; and/or Other
Objective 4.2.1 - Increase the % of employee evaluations (EPMS) completed by the due date.	Competent, productive, and diverse workforce in place to perform tax administration functions	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	Number of community outreach opportunities offered to employees. Percentage of personnel participating in community outreach activities. Total dollars donated by personnel to community outreach activities. Number of boxes of goods donated by personnel to community outreach activities. Average number of health and wellness activities offered each quarter. Percentage of employees participating in health and wellness activities. SCDOR's health and wellness score. Number of opportunities provided to personnel to provide input for Strategic and Annual Business Planning. Percentage of employees providing Strategic and Process Improvement feedback. Number of employees who participated by providing feedback for Strategic and Annual Business Planning. Percentage employee turnover rate. Average monthly equal opportunity goal met.	II.A Support Services	Laura Watts (responsible more than 3 years)	Yes	State Government; Individuals; and/or Other
Objective 4.2.2 - Enhance the Agency's competitiveness in the marketplace by conducting salary studies.	Competent, productive, and diverse workforce in place to perform tax administration functions	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	Number of community outreach opportunities offered to employees. Percentage of personnel participating in community outreach activities. Total dollars donated by personnel to community outreach activities. Number of boxes of goods donated by personnel to community outreach activities. Average number of health and wellness activities offered each quarter. Percentage of employees participating in health and wellness activities. SCDOR's health and wellness score. Number of opportunities provided to personnel to provide input for Strategic and Annual Business Planning. Percentage of employees providing Strategic and Process Improvement feedback. Number of employees who participated by providing feedback for Strategic and Annual Business Planning. Percentage employee turnover rate. Average monthly equal opportunity goal met.	II.A Support Services	Laura Watts (responsible more than 3 years)	Yes	State Government; Individuals; and/or Other
Objective 4.2.3 - Promote employee participation in health, wellness, and community outreach opportunities.	Competent, productive, and diverse workforce in place to perform tax administration functions	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	Number of community outreach opportunities offered to employees. Percentage of personnel participating in community outreach activities. Total dollars donated by personnel to community outreach activities. Number of boxes of goods donated by personnel to community outreach activities. Average number of health and wellness activities offered each quarter. Percentage of employees participating in health and wellness activities. SCDOR's health and wellness score. Number of opportunities provided to personnel to provide input for Strategic and Annual Business Planning. Percentage of employees providing Strategic and Process Improvement feedback. Number of employees who participated by providing feedback for Strategic and Annual Business Planning. Percentage employee turnover rate. Average monthly equal opportunity goal met.	II.A Support Services	Laura Watts (responsible more than 3 years)	Yes	State Government; Individuals; and/or Other

Comprehensive Strategic Plan Summary
(Study Step 1: Agency Legal Directives, Plan and Resources; and Study Step 2: Performance)

2017-18 Comprehensive Strategic Plan Part and Description (e.g., Goal 1 - Insert Goal 1; Strategy 1.1 - Insert Strategy 1.1; Objective 1.1.1 - Insert Objective 1.1.1)	Intended Public Benefit/Outcome: (Ex. Outcome = Incidents decrease and public perceives that the road is safer)	2016-17			2017-18			Associated General Appropriations Act Program(s)	Associated Performance Measures (Please ensure each performance measure is on a separate line within the cell by typing the first associated performance measure, "Alt + Enter," then type the next assoc. PM, "Alt + Enter," and continue until all associated PMs are entered)	Associated Organizational Unit(s)	Responsible Employee Name & Time staff member has been responsible for the goal or objective (e.g. John Doe (responsible less than 3 years) or Jane Doe (responsible more than 3 years))	Does this person have input into the goal, strategy or objective? (Y/N)	Partner(s), by segment, the agency works with to achieve the objective (Federal Government; State Government; Local Government; Higher Education Institution; K-12 Education Institution; Private Business; Non-Profit Entity; Individual; or Other)
		# of FTE equivalents utilized	Amount Spent (including employee salaries/wages and benefits)	% of Total Available to Spend	Associated General Appropriations Act Program(s) (If there are a number of different assoc. programs, please enter "A," then explain at the end of the chart what is included in "A")	# of FTE equivalents planned to utilize	Amount budgeted (including employee salaries/wages and benefits)						
Objective 4.2.4 - Meet or exceed State diversity goals.	Competent, productive, and diverse workforce in place to perform tax administration functions	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	Included Above	Included Above	Included Above	II.A Support Services III. Employee Benefits	II.A Support Services	Laura Watts (responsible more than 3 years)	Yes	State Government; Individuals; and/or Other

Spent/Transferred NOT toward Agency's Comprehensive Strategic Plan			
Unrelated Purpose #1 - insert description:		0.00%	0.00%
Insert any additional unrelated purposes		0.00%	0.00%

Exhibit 1:
SCDOR Records
Management Policy



SOUTH CAROLINA DEPARTMENT OF REVENUE

Latest Revision Date
5/23/18

PROCEDURE #

1

STANDARD OPERATING PROCEDURE:	Records Management Policy
OWNER:	Susan Rushing
Effective Date	2013

OVERVIEW

STATEMENT OF PURPOSE:	The purpose of this Policy is to provide an inventory of the Records Series Retention/Disposition Schedules approved and submitted to the Division of Archives and Records Management
SCOPE:	Includes all Retention/Disposition schedules for Agency
REGULATION/POLICY/STANDARD:	
DOCUMENTS/FORMS:	Individual Retention/Disposition Schedules; Spreadsheet of all Schedules
PERFORMANCE INDICATORS:	
DISTRIBUTION:	Agency

PROCEDURE

PROCESS STEP OVERVIEW: The Records Management Policy applies to all Agency employees. Individual Retention/Disposition Schedules are maintained by Divisions within the agency and govern the retention of agency documents. Some of the information within the schedules include the Division, Record Series, Description of Records, Retention Schedule, and Justification.

The Records Management Policy relates to two of the Agency's goals, which are Fair Administration and Enforcement and Ensure Taxpayer Security.

PROCESS STEP DETAILS:

Divisions are responsible for providing our Agency Records Officer any changes to the individual schedules.

Divisions, Records Officer and Technology Services coordinate the destruction of paper and electronic data as stated in the schedules.

Click on the [Retention/Disposition Schedules](#) to access the 1) Excel file of the Agency's individual retention schedules and 2) the individual schedules by Division as stored on our Agency SharePoint site.

Exhibit 2:
SCDOR Internal Audit Charter

MISSION

The South Carolina Department of Revenue's (SCDOR) Internal Audit Division provides independent, objective assurance and consulting services designed to add value and improve SCDOR's operations. The Mission of the Internal Audit Division is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight. The Internal Audit Division helps SCDOR accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of governance, risk management, and control processes.

STANDARDS FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING

The Internal Audit Division governs itself by adherence to mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the *International Standards for the Professional Practice of Internal Auditing (Standards)*, and the Definition of Internal Auditing. The Internal Audit Director will report periodically to Executive Management and the Agency Director regarding the Internal Audit Division's conformance to the Code of Ethics and the *Standards*.

AUTHORITY

The Internal Audit Director reports functionally and administratively to the Agency Director. To establish, maintain, and assure that SCDOR's Internal Audit Division has sufficient authority to fulfill its duties, the Agency Director will:

- Approve the Internal Audit Division's Charter.
- Approve the risk-based Audit Plan.
- Approve the Internal Audit Division's budget and resource plan.
- Receive communications from the Internal Audit Director on the Internal Audit Division's performance relative to its plan and other matters.
- Approve decisions regarding the appointment and removal of the Internal Audit Director.
- Approve the remuneration of the Internal Audit Director.
- Make appropriate inquiries of Management and the Internal Audit Director to determine whether there is inappropriate scope or resource limitations.

The Internal Audit Director has unrestricted access to the Agency Director, including private meetings without Management present.

The Agency Director authorizes the Internal Audit Director to:

- Have full, free, and unrestricted access to all functions, records, property, and personnel pertinent to carrying out any engagement, subject to accountability for confidentiality and safeguarding of records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques required to accomplish audit objectives, and issue reports.
- Obtain assistance from the necessary SCDOR personnel, as well as other specialized services from within or outside SCDOR, in order to complete the engagement.

INDEPENDENCE AND OBJECTIVITY

The Internal Audit Director is responsible for ensuring the Internal Audit Division remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of audit selection, scope, procedures, frequency, timing, and report content. If the Internal Audit Director determines that independence or objectivity may be impaired, in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Where the Internal Audit Director has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards will be established to limit impairments to independence or objectivity.

The Internal Audit Director will confirm to the Agency Director, at least annually, the organizational independence of the Internal Audit Division.

The Internal Audit Director will disclose to the Agency Director any interference and related implications in determining the scope of internal auditing, performing work, and/or communicating results.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively and in such a manner that they believe in their work product, that no quality compromises are made, and that they do not subordinate their judgment on audit matters to others.

Internal auditors do not have direct operational responsibility or authority over any of the activities audited. Accordingly, internal auditors will not implement internal controls, develop procedures,

install systems, prepare records, or engage in any other activity that may impair the internal auditor's judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing any operational duties for SCDOR or its affiliates.
- Initiating or approving transactions external to the Internal Audit Division.
- Directing the activities of any SCDOR employee not employed by the Internal Audit Division.

Internal auditors will:

- Disclose any impairment of independence or objectivity, in fact or appearance, to appropriate parties.
- Exhibit professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Make balanced assessments of all available and relevant facts and circumstances. Take necessary precautions to avoid being unduly influenced by their own interests or by others in forming judgments.

SCOPE OF INTERNAL AUDIT ACTIVITIES

The scope of internal audit activities encompasses, but is not limited to, objective examinations of evidence for the purpose of providing independent assessments to the Agency Director, Management, and outside parties on the adequacy and effectiveness of governance, risk management, and control processes for SCDOR. The Internal Audit Division assessments include evaluating whether:

- Risks relating to the achievement of SCDOR's strategic goals are appropriately identified and managed.
- The actions of SCDOR's Deputy Directors, managers, supervisors, employees, and contractors are in compliance with SCDOR's policies, procedures, and applicable laws, regulations, and governance standards.
- Operations or programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact SCDOR.
- Information and the means used to identify, measure, analyze, classify, and report such information are reliable and have integrity.
- Resources and assets are acquired economically, used efficiently, and protected adequately.

The Internal Audit Director will report periodically to the Agency Director regarding:

- The Internal Audit Division's purpose, authority, and responsibility.
- The Internal Audit Division's plan and performance relative to its plan.
- The Internal Audit Division's conformance with The IIA's Code of Ethics and *Standards*, and action plans to address any significant conformance issues.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other matters requiring the attention of, or requested by, the Agency Director.
- Results of audit engagements or other activities.
- Resource requirements.
- Any response to risk by Management that may be unacceptable to SCDOR.

The Internal Audit Director also coordinates activities, where possible, and considers relying upon the work of other internal and external assurance and consulting service providers as needed. The Internal Audit Division may perform advisory and related client service activities, the nature and scope of which will be agreed upon with the client, provided the Internal Audit Division does not assume management responsibility.

RESPONSIBILITY

The Internal Audit Director is responsible for:

- Submitting, at least annually, to the Agency Director a risk-based Audit Plan review and approval.
- Communicating to the Agency Director the impact of resource limitations on the Audit Plan.
- Reviewing and adjusting the Audit Plan, as necessary, in response to changes in SCDOR's business, risks, operations, programs, systems, and controls.
- Communicating to the Agency Director any significant interim changes to the Audit Plan.
- Ensuring each engagement of the Audit Plan is executed, including the establishment of objectives and scope, the assignment of appropriate and adequately supervised resources, the documentation of work programs and testing results, and the communication of engagement results with applicable conclusions and recommendations to appropriate parties.
- Following up on engagement findings and corrective actions, and report periodically to the Agency Director any corrective actions not effectively implemented.

- Ensuring the Internal Audit Division collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the Internal Audit Charter.
- Ensuring trends and emerging issues that could impact SCDOR are considered and communicated to Executive Leadership and the Agency Director as appropriate.
- Ensuring emerging trends and successful practices in internal auditing are considered.
- Establishing and ensuring adherence to policies and procedures designed to guide the Internal Audit Division.
- Ensure adherence to SCDOR's relevant policies and procedures, unless such policies and procedures conflict with the Internal Audit Charter. Any such conflicts will be resolved or otherwise communicated to the Agency Director.
- Ensuring conformance of the Internal Audit Division with the *Standards*, with the following qualifications:
 - If the Internal Audit Division is prohibited by law or regulation from conformance with certain parts of the *Standards*, the Internal Audit Director will ensure appropriate disclosures and conformance with all other parts of the *Standards*.
 - If the *Standards* are used in conjunction with requirements issued by other authoritative bodies, the Internal Audit Director will ensure the Internal Audit Division conforms with the *Standards*, even if the Internal Audit Division also conforms with the more restrictive requirements of other authoritative bodies.

QUALITY ASSURANCE AND IMPROVEMENT PROGRAM

The Internal Audit Division will maintain a Quality Assurance and Improvement Program that covers all aspects of the Internal Audit Division. The Program will include an evaluation of the Internal Audit Division's conformance with the *Standards* and an evaluation of whether internal auditors apply The IIA's Code of Ethics. The Program will also assess the efficiency and effectiveness of the Internal Audit Division and identify opportunities for improvement.

The Internal Audit Director will communicate to the Agency Director on the Internal Audit Division's Quality Assurance and Improvement Program, including results of internal assessments (both ongoing and periodic) and external assessments conducted at least once every five years by a qualified, independent assessor or assessment team from outside of SCDOR.

Internal Audit Division Charter

Approved this 20th day of November, 2017.

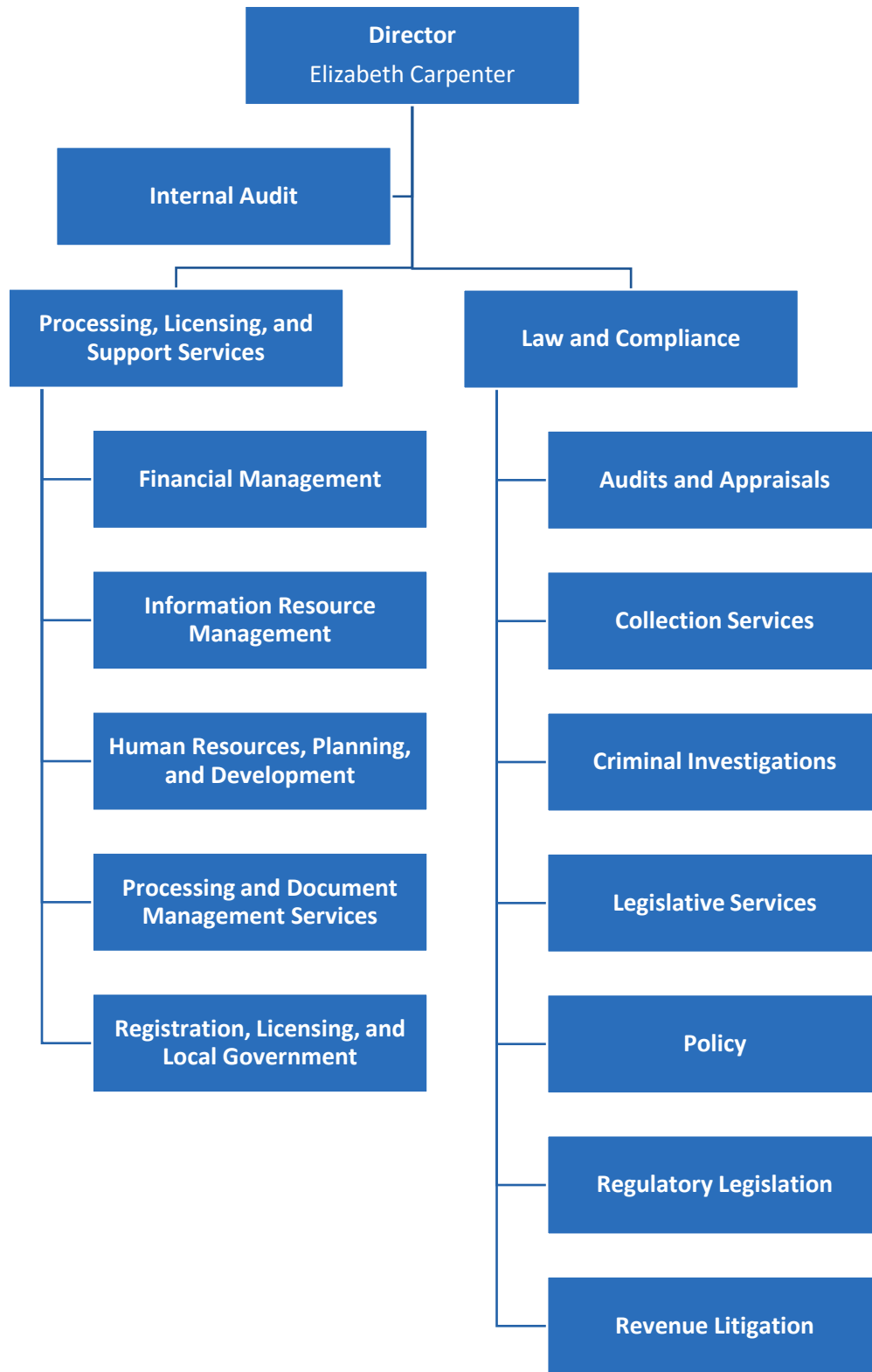


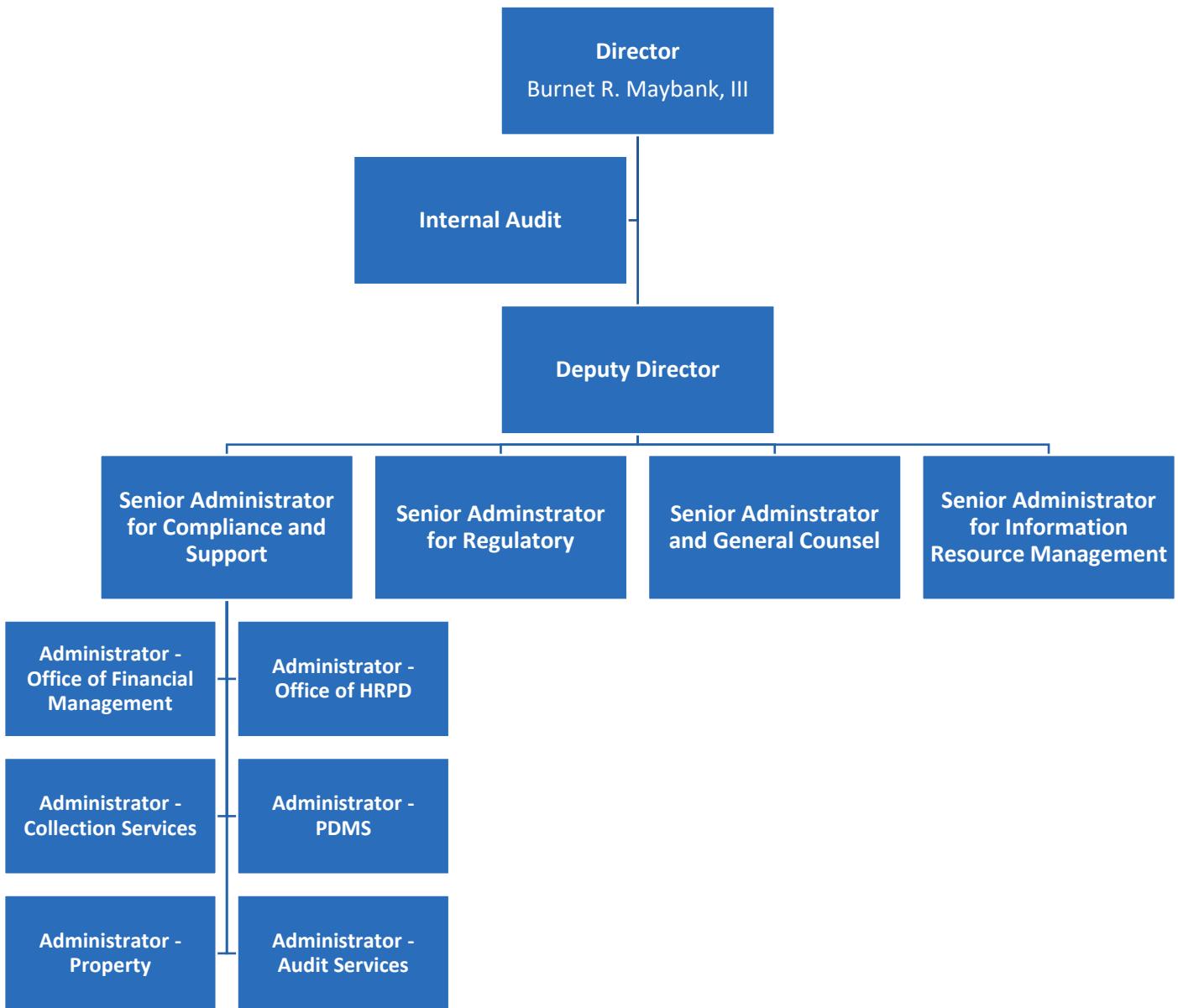
Internal Audit Director

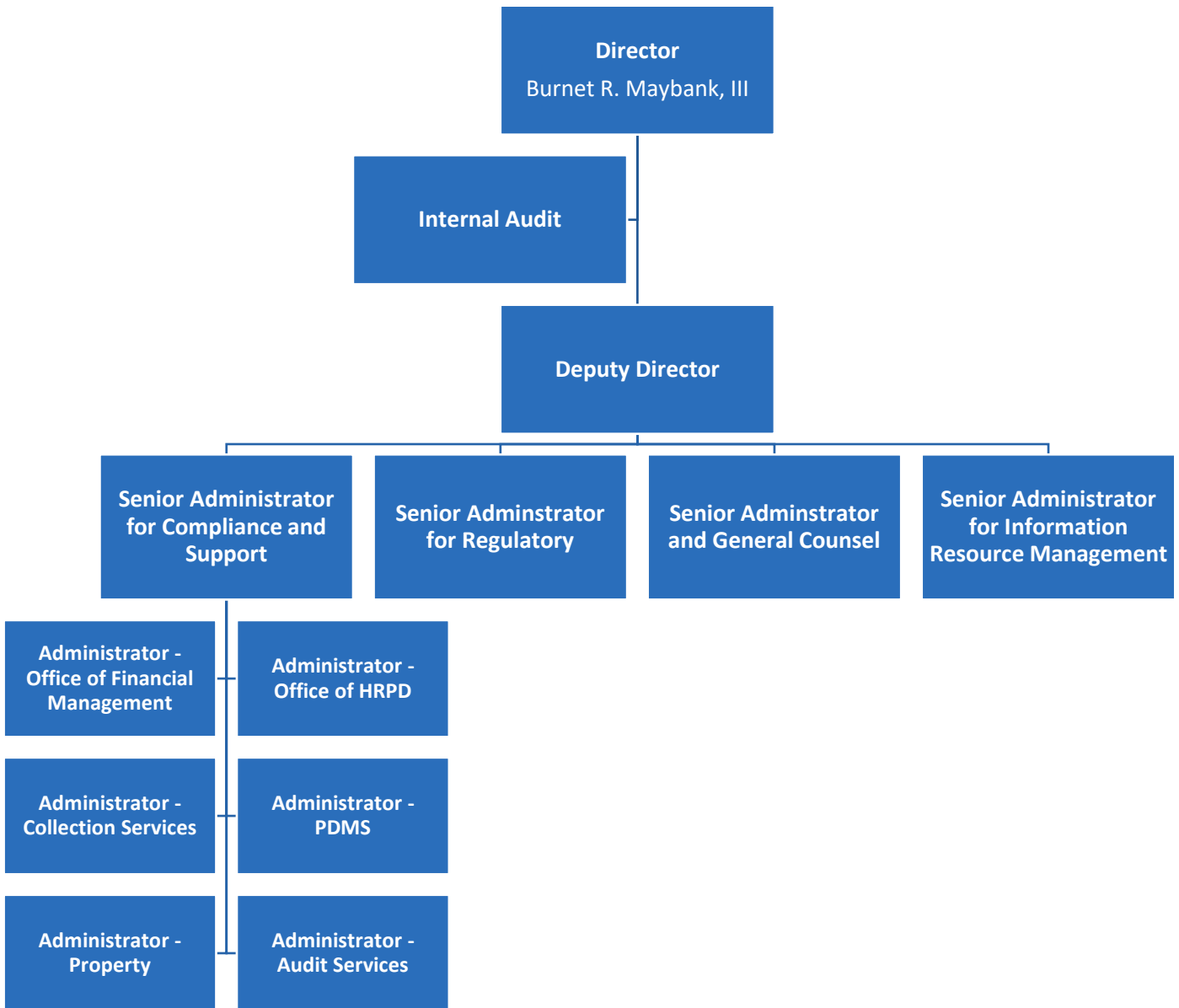


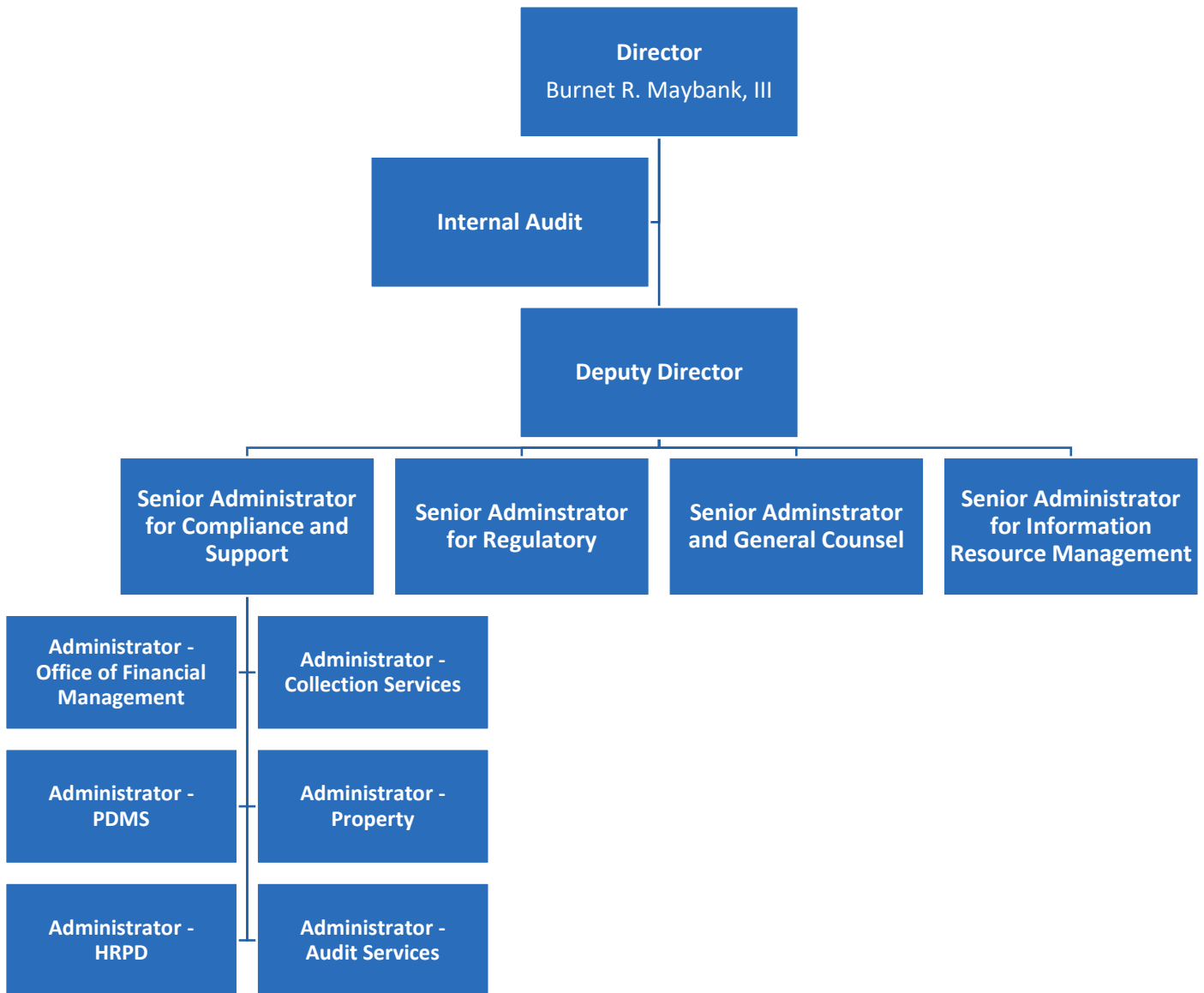
Agency Director

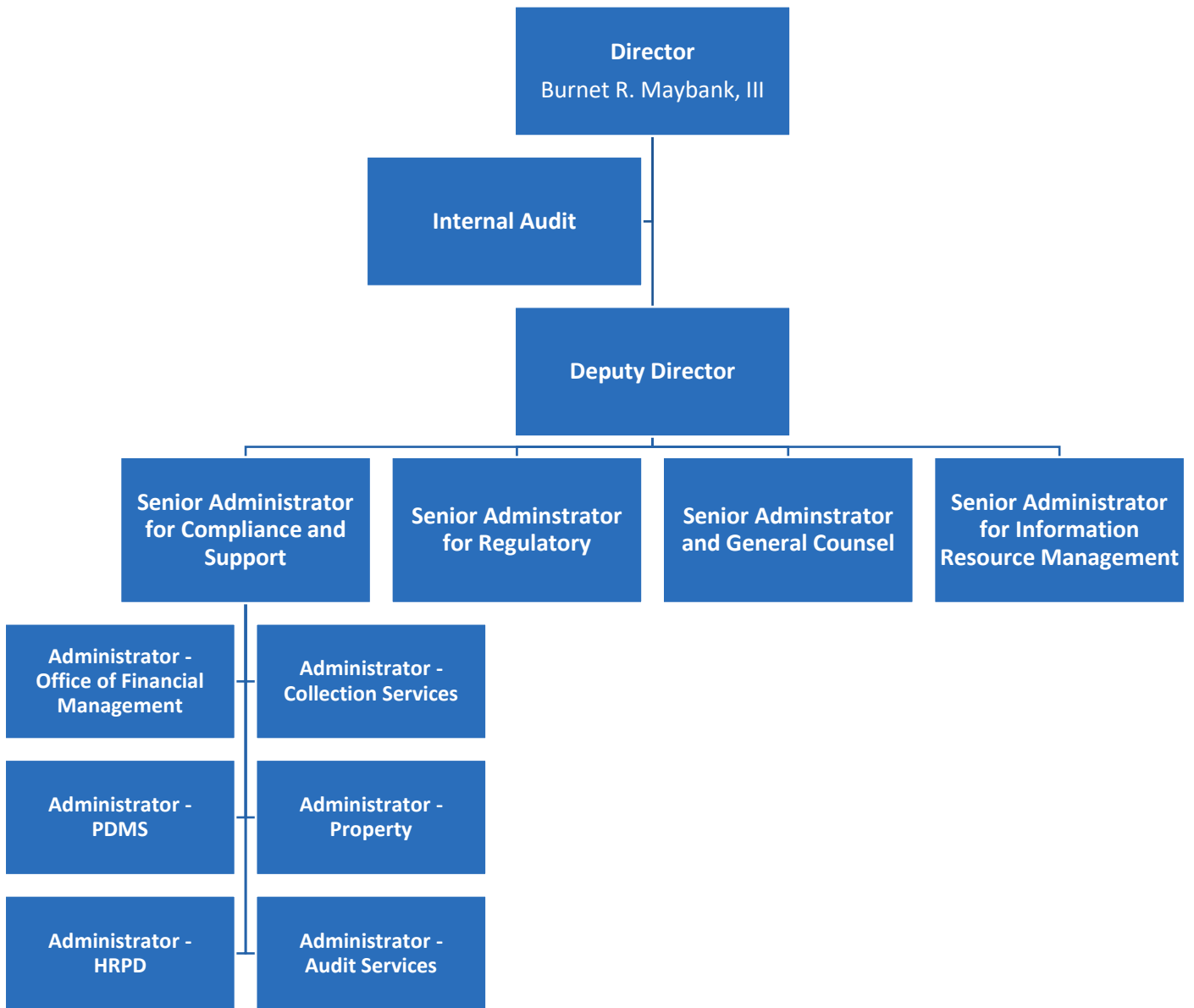
Exhibit 3:
SCDOR Organizational Charts

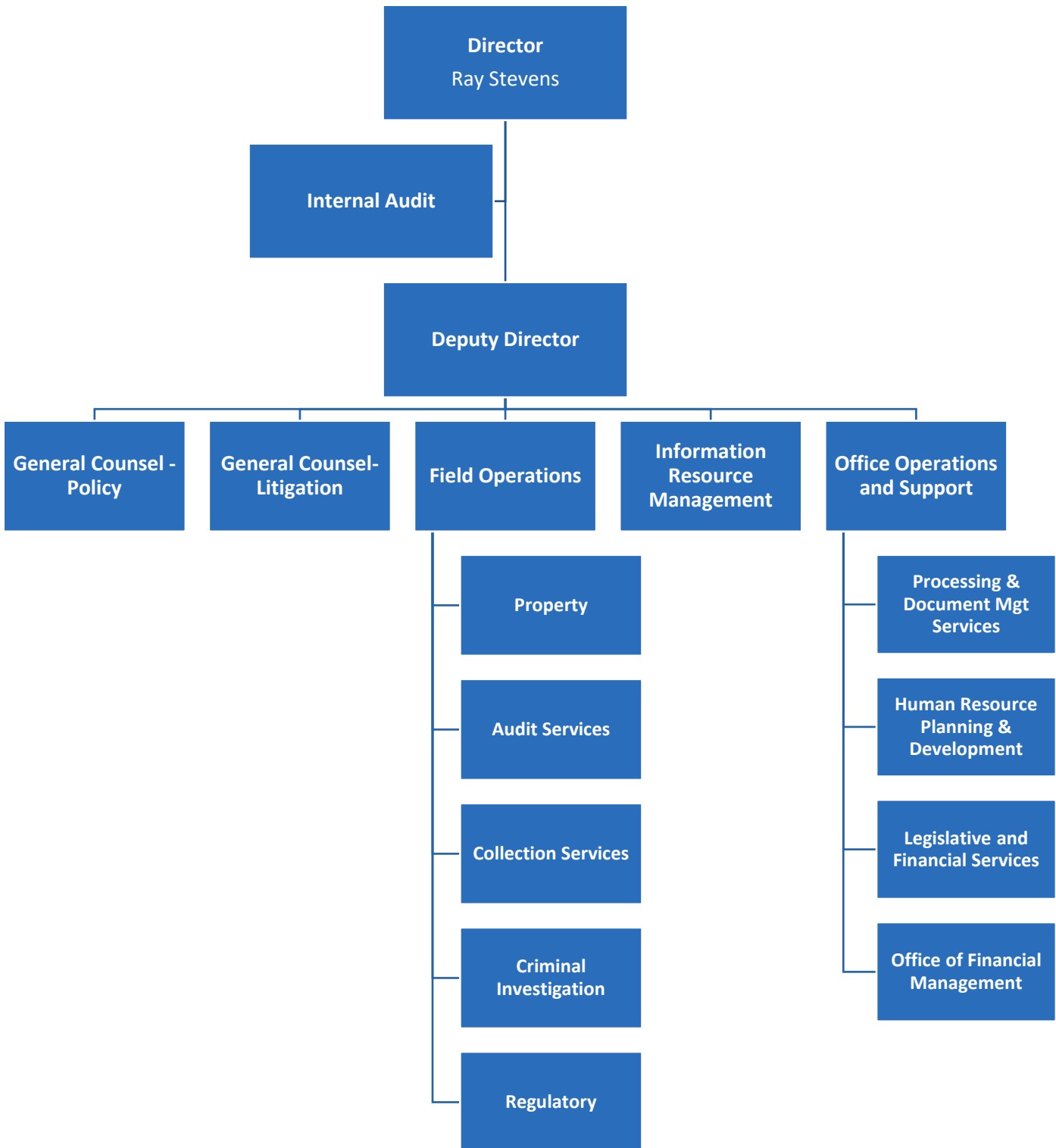


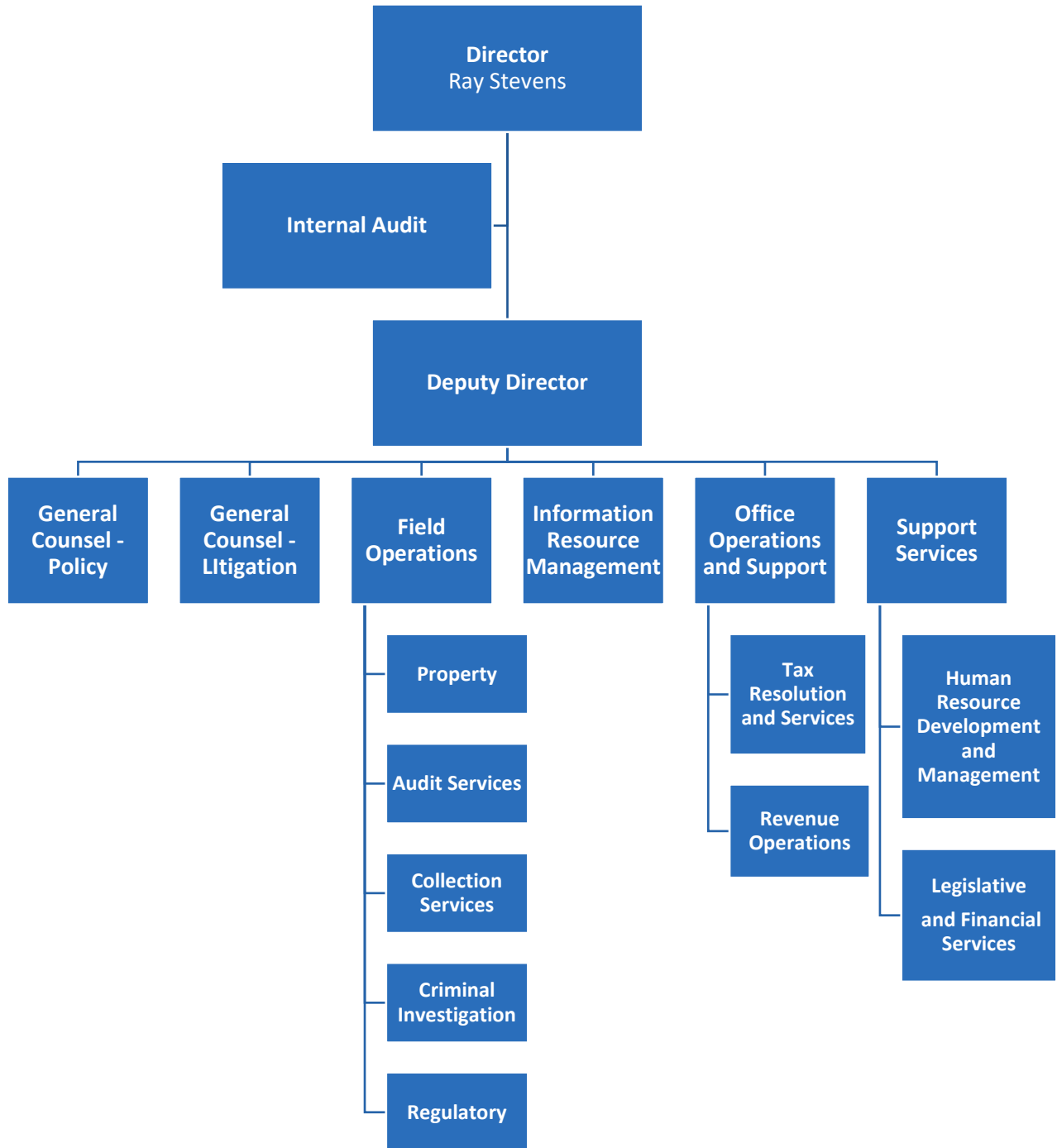


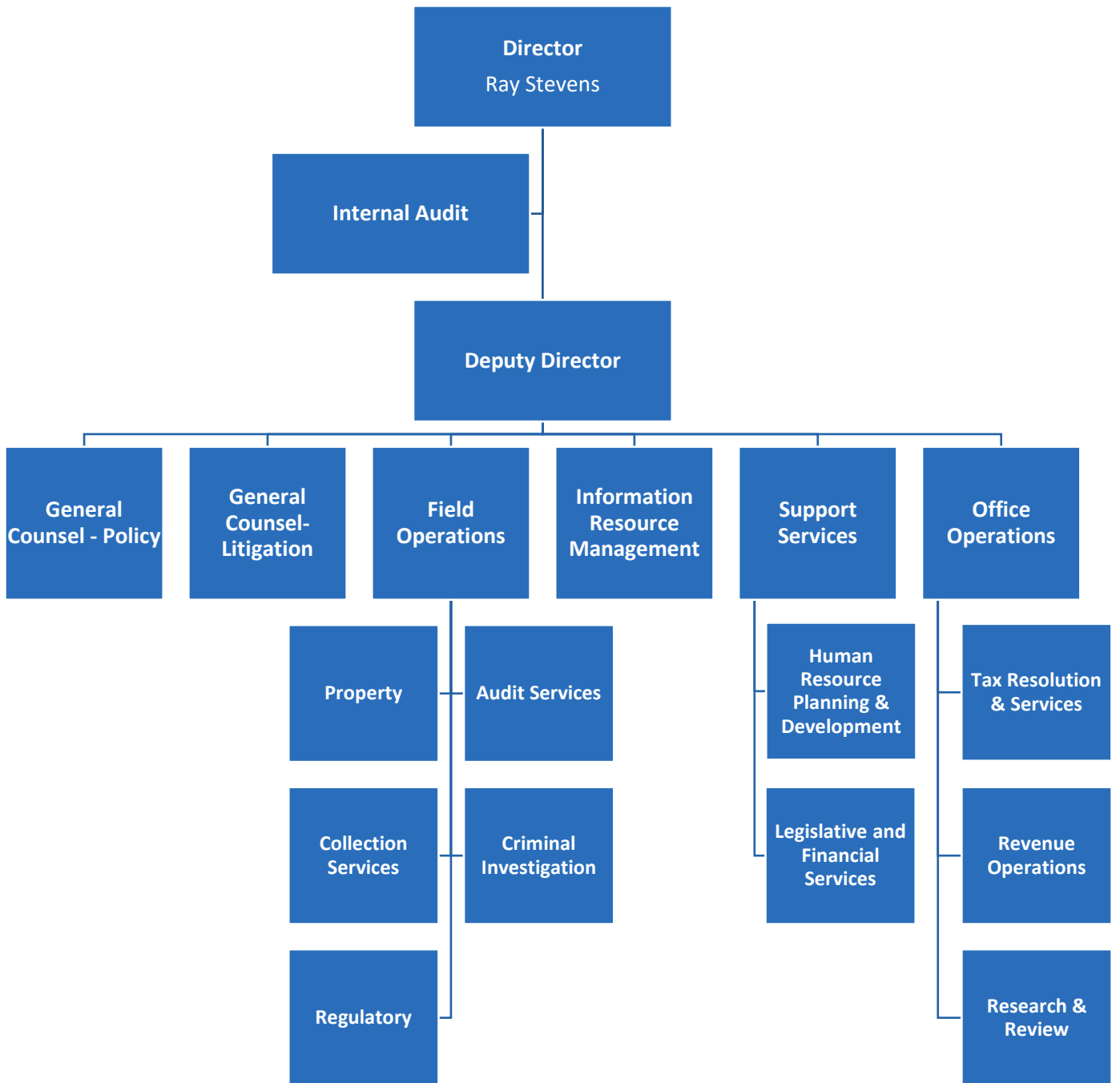


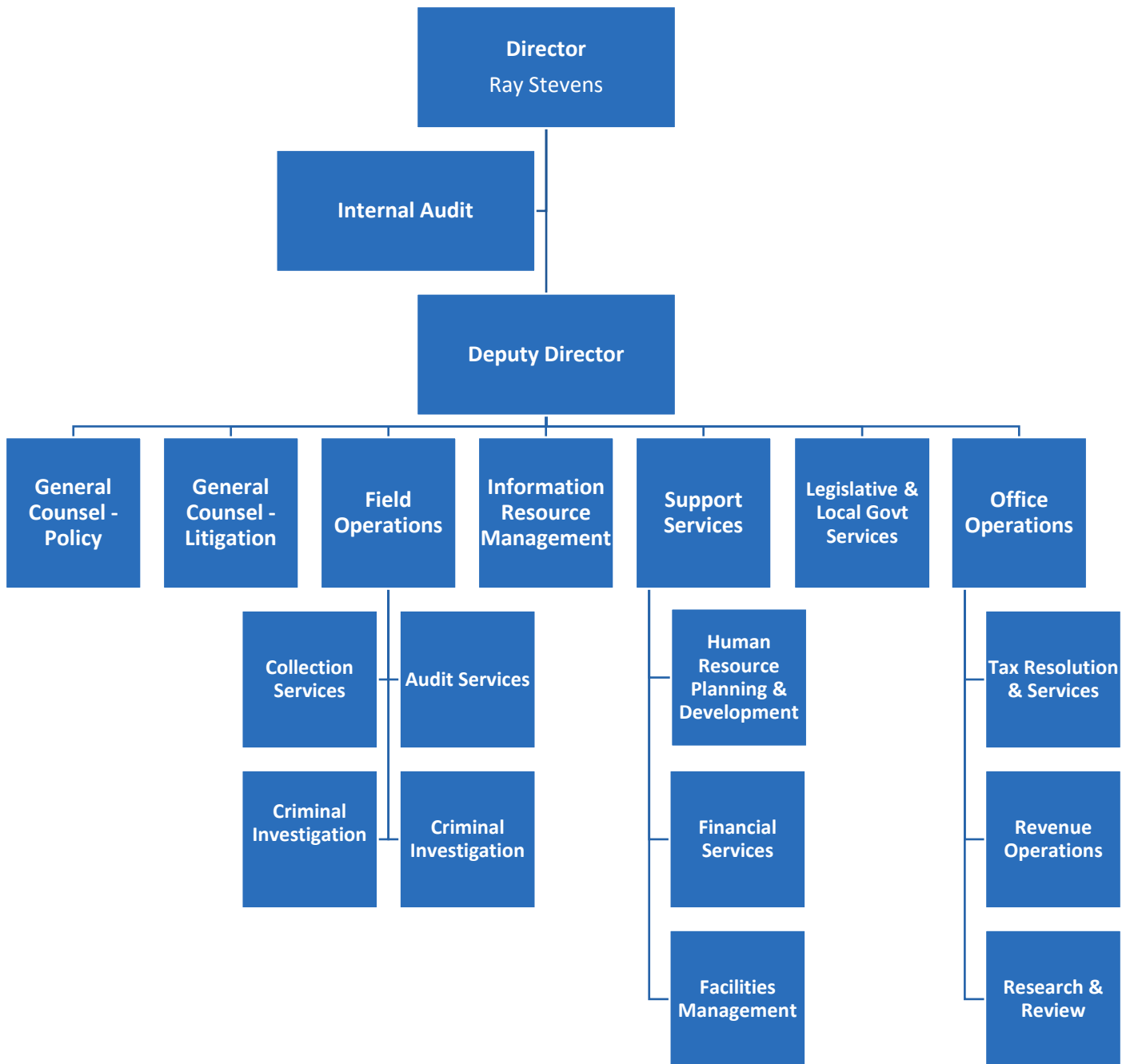




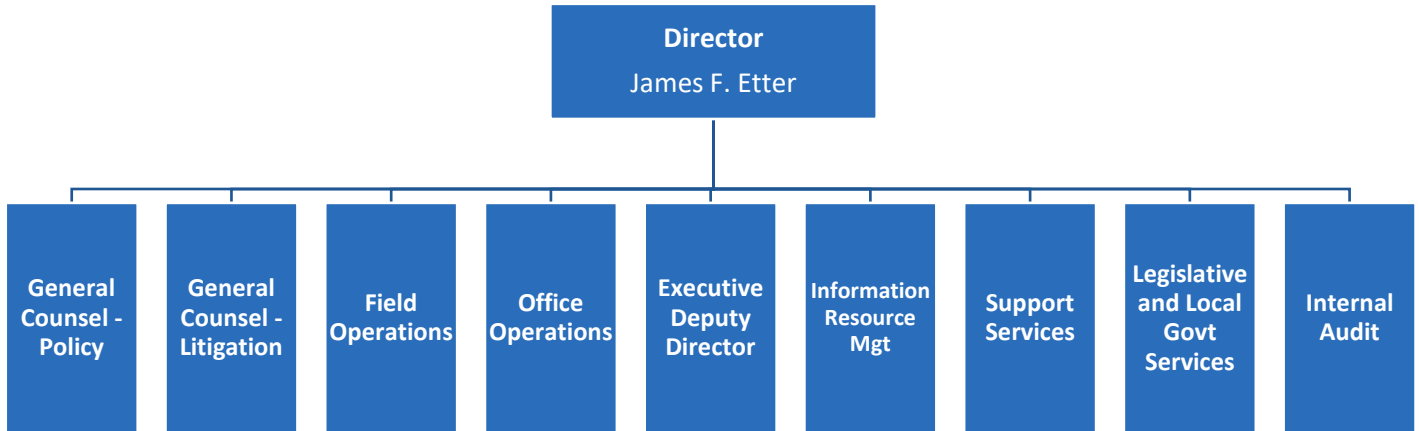




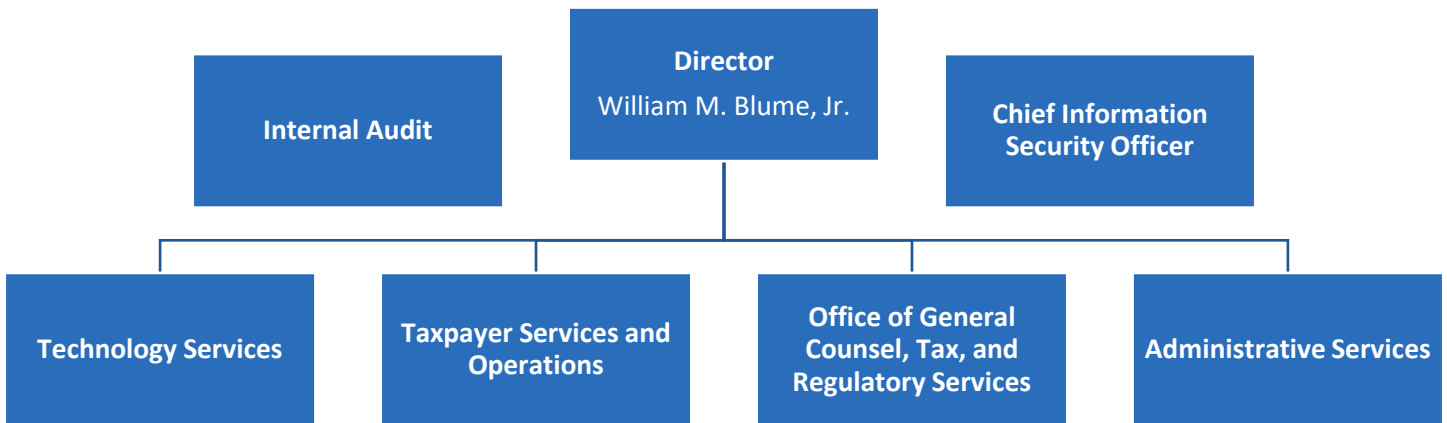




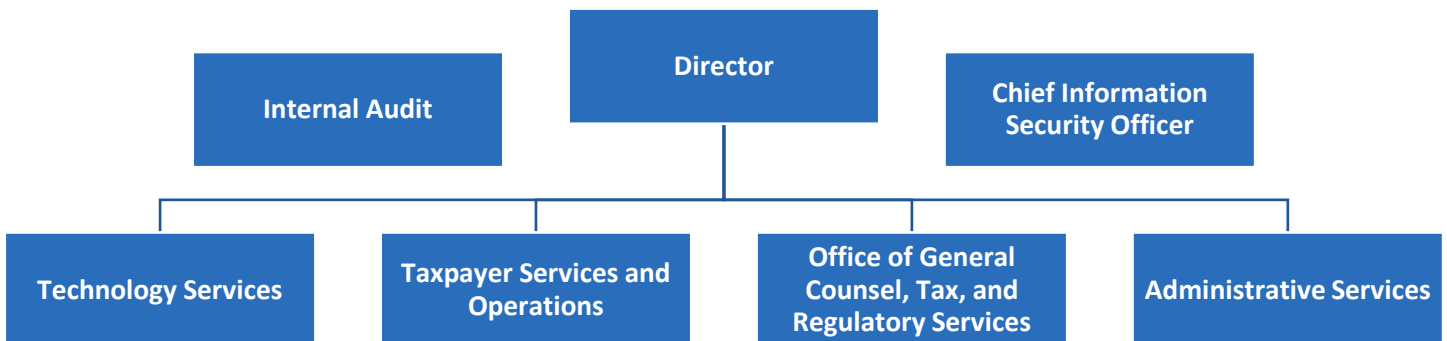
2010-2011

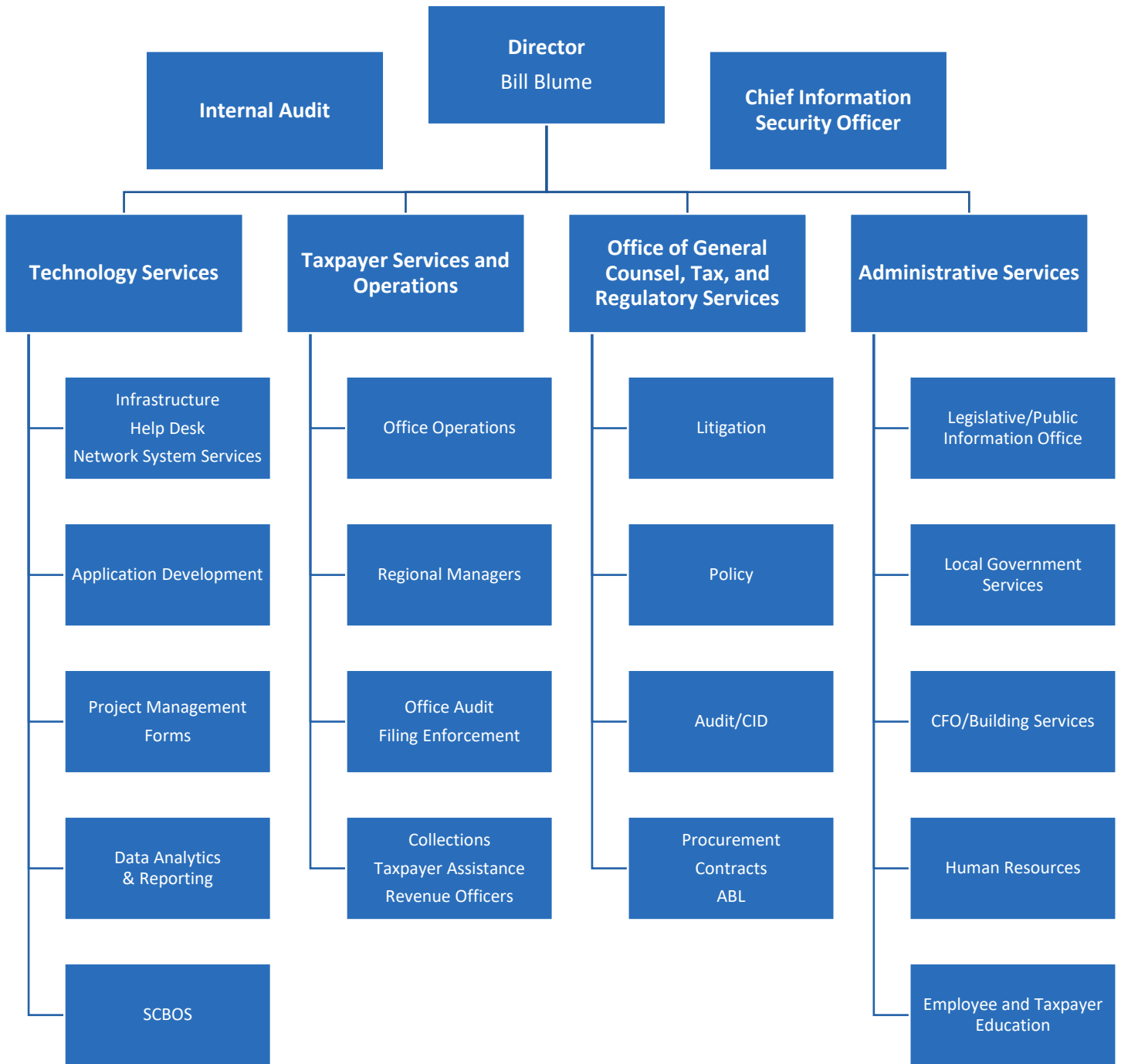


2011-2012

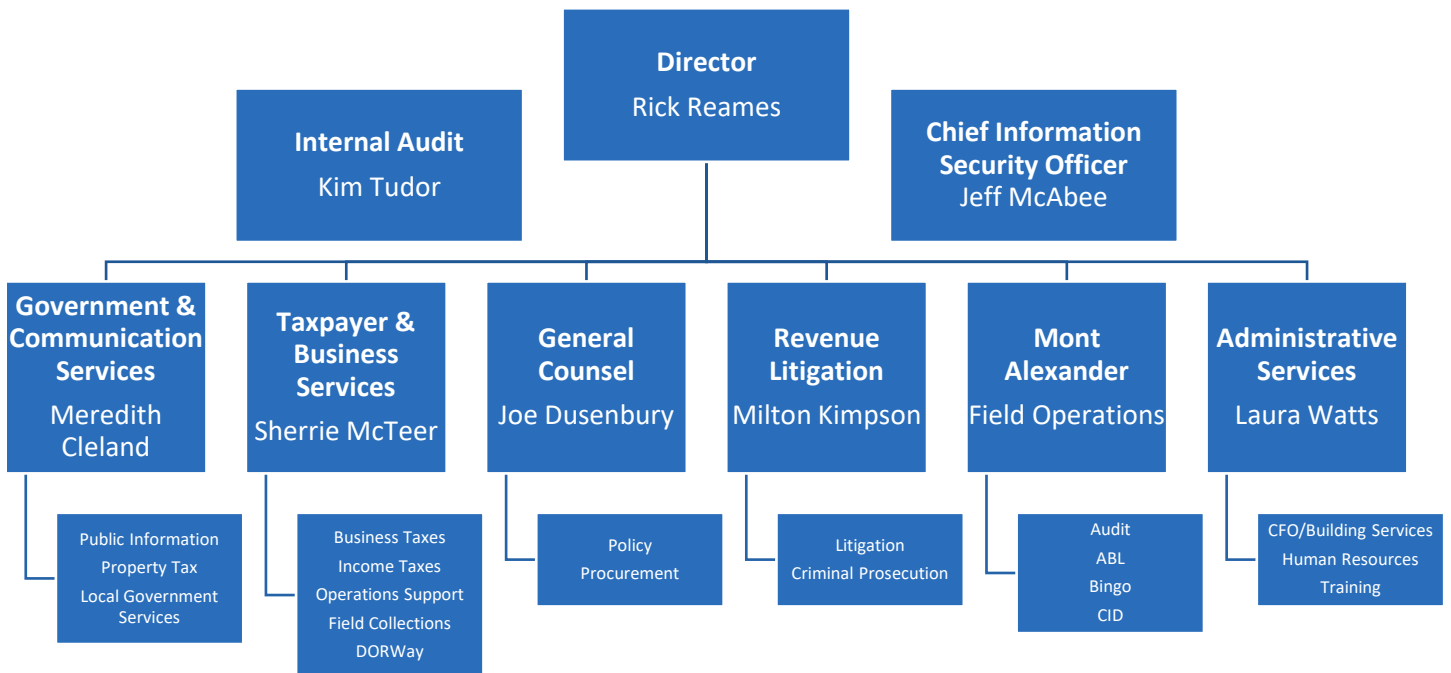


2012-2013

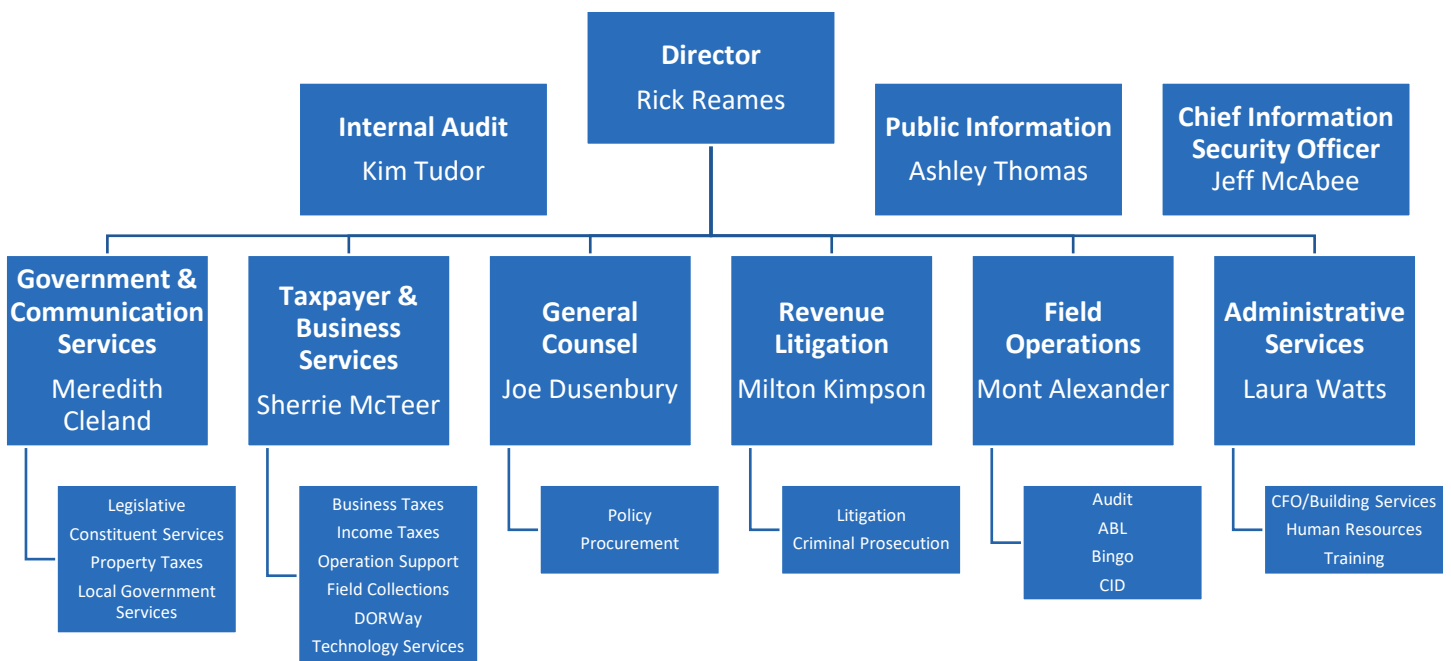




2014-2015



2015-2016



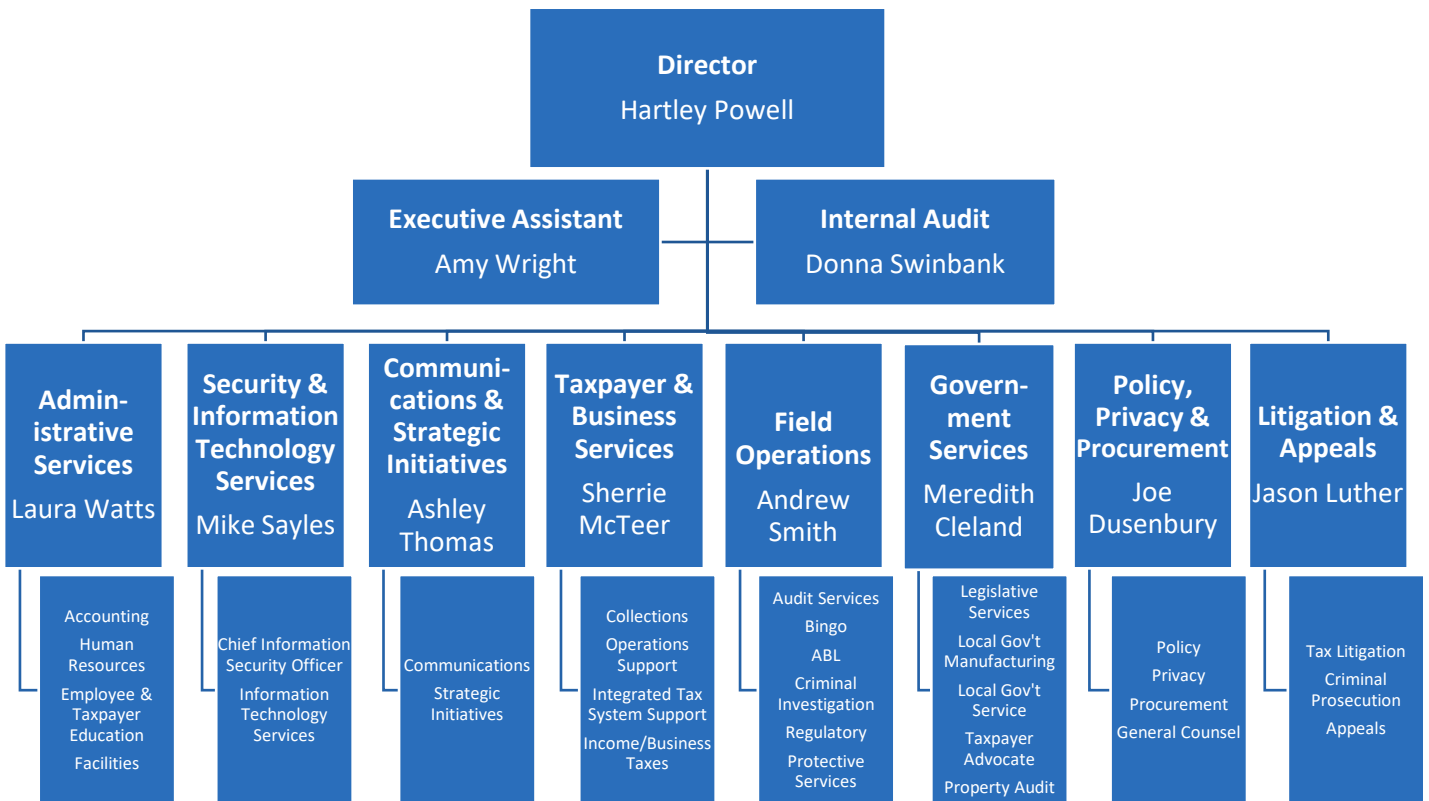
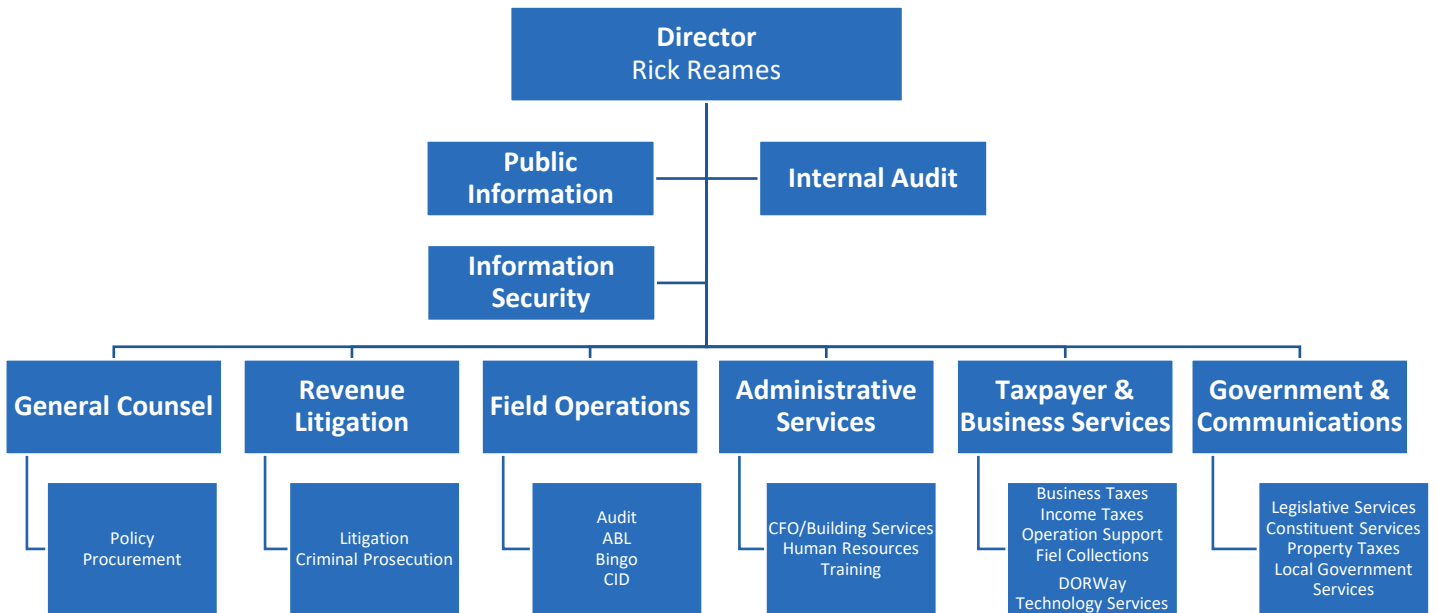


Exhibit 4:
Reports Template from
Accountability Report

Agency Name: South Carolina Department of Revenue

Fiscal Year 2017-2018
Accountability Report

Agency Code: R440 Section: 109

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	9/15	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.	2016-2017 SCDOR Accountability Report 2015-2016 SCDOR Accountability Report 2014-2015 SCDOR Accountability Report 2013-2014 SCDOR Accountability Report
2	Agency Debt Collection Report	SC Senate Finance Chairman SC House Ways and Means Chairman SC Inspector General	State	Annually	2/28	The Agency is required to report the amount of its outstanding debt and all methods it has used to collect that debt.	This Report is Not Published Online. See Exhibit 5: Reports Not Published Online.
3	Angel Investor Tax Credit Report	SC House Ways and Means Committee SC Senate Finance Committee Governor	State	Annually	3/31	This report must detail the number of Angel Investor Tax Credit applications approved and the tax credits approved.	2017 Angel Investor Credit Report
4	Annual Report	Required by Law	State	Annually	3/1	SCDOR shall prepare and publish, annually, statistics reasonably available with respect to the operation of the department, including amounts collected, and other facts it considers pertinent and valuable.	2015-2016 Annual Report 2014-2015 Annual Report 2013-2014 Annual Report 2012-2013 Annual Report
5	Bank Account Transparency and Accountability	State Fiscal Accountability Authority	State	Annually	10/1	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).	South Carolina Comptroller General Website FY17 Bank Account Transparency and Accountability Report
6	Hidden Earmark Report	South Carolina Executive Budget Office	State	Annually	11/1	Cabinet Agencies must report annually funds appropriated to SCDOR through a hidden earmark in the previous fiscal year.	This Report is Not Published Online. See Exhibit 5: Reports Not Published Online.
7	Cigarette Tax Stamp Program Report	SC Senate Finance Chairman SC House Ways and Means Chairman	State	Annually	Begins 3/15/2020	This report must detail the cost incurred by SCDOR associated with the operation of the Cigarette Tax Stamp Program.	This Report is Not Published Online. See Exhibit 5: Reports Not Published Online.
8	Consumer Protection Services Report	Governor General Assembly	State	Annually	3/15	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	This Report is Not Published Online. See Exhibit 5: Reports Not Published Online.
9	Corporate Infrastructure Tax Credit Report	SC Senate Finance Chairman SC House Ways and Means Chairman SC Department of Commerce Secretary	State	Annually	3/1	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.	This Report is Not Published Online. See Exhibit 5: Reports Not Published Online.

Agency Name: South Carolina Department of Revenue

Fiscal Year 2017-2018
Accountability Report

Agency Code: R440 Section: 109

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	Educational Credit for Exceptional Needs Children Report	SC House Ways and Means Committee SC Senate Finance Committee Governor	State	Annually	6/30	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.	This Report is Not Published Online. See Exhibit 5: Reports Not Published Online.
11	Educational Credit for Exceptional Needs Children Study	General Assembly	State	Annually	1/15	This report must detail the measurable improvement of the program, the allocation of scholarship fund amount students with associated demographic and socio-	This Report is Not Published Online. See Exhibit 5: Reports Not Published Online.
12	Fines and Fees Report	SC House Ways and Means Committee Chairman SC Senate Finance Committee Chairman	State	Annually	9/1	This report must detail all aggregate amounts of fines and fees that were charged and collected by SCDOR in the prior fiscal year.	FY17 Fines and Fees Report
13	House Legislative Oversight Annual Request for Information	SC House Legislative Oversight Committee	State	Annually	12/1	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.	South Carolina Legislative Oversight Website 2016 Annual Restructuring Report
14	Other Funds Report	Executive Budget Office	State	Annually	11/1	SCDOR must provide the following: 1. For each Other Fund revenue source, the enabling statute or proviso that authorizes its collection. 2. The agency program or activity that is supported by funds generated from the revenue source. 3. The statute or proviso that grants carry forward authority for funds generated from the revenue source. 4. An explanation of how the revenue source is generated to include the entity or person(s) assessed the fee, fine, or charge. 5. The actual amount collected in the previous fiscal year, the amounts estimated to be collected in the current fiscal year, and the amount estimated to be collected in the upcoming fiscal year. 6. The actual expenditures paid from funds generated by the revenue source for the previous fiscal year. 7. The revenue source's cash balance at the end of the previous fiscal year. 8. An explanation of the need to carry a cash balance in excess of the actual expenditures for the previous fiscal year.	South Carolina Executive Budget Office Website FY16 Other Funds Survey

Agency Name: South Carolina Department of Revenue

Fiscal Year 2017-2018
Accountability Report

Agency Code: R440 **Section:** 109

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
15	Three Year Information Technology Strategic Plan	Department of Administration's Division of Technology Operations (DTO)	State	Annually	10/1	Cabinet Agencies must develop a three-year strategic plan for information technology.	Confidential

Exhibit 5: Reports Not Published Online

Hidden Earmark Report
Debt Collection Report
License Tax Infrastructure Credit Report
Consumer Protection Report
Exceptional SC Report
Exceptional SC Study

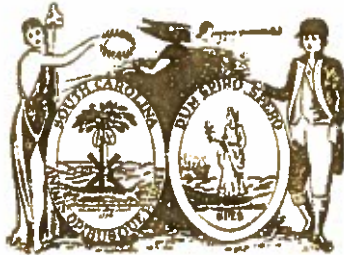
State of South Carolina

Executive Department

FILED

JUL 06 2016

Mark Hammond
SECRETARY OF STATE



Office of the Governor

EXECUTIVE ORDER NO.

2016-16

WHEREAS, each year, public dollars are allocated to private entities through earmarked appropriations to various state agencies that have generally been made without request or consultation from the agency; and

WHEREAS, such appropriations are often expressed as line items with vague names that are not accompanied by specific provisions or instructions as to the intended public use of such funds; and

WHEREAS, the State Constitution provides that "[m]oney shall be drawn from the treasury of the State . . . only in pursuance of appropriations made by law" and that "[b]ills appropriating money out of the Treasury shall specify the objects and purposes for which the same are made, and appropriate to them respectively their several amounts in distinct items and sections" pursuant to Article X, Section 8 and Article IV, Section 21, respectively; and

WHEREAS, state law provides that "[i]t shall be unlawful for any moneys to be expended for any purpose or activity except for which it is specifically appropriated", and as the governing authority of the agency, the secretary or director is "vested with the duty of overseeing, managing, and controlling the operation, administration, and organization of the department" pursuant to Sections 11-9-10 and 1-30-10(D) of the South Carolina Code of Laws, respectively; and

WHEREAS, despite clear statutory language vesting directors with the sole authority to manage their respective agencies, to include determining the appropriate use of its appropriated funds, agency directors are instructed through informal means by members or agents of the General Assembly to pass these earmarked funds through to other entities or individuals to fund private entities, businesses, and projects; and

WHEREAS, it has long been held that public funds must be used for public and not private purposes and that, as creatures of statute, state agencies only possess those powers which are specifically delineated and may only deploy public resources in the manner prescribed by statutes or appropriations.

NOW, THEREFORE, pursuant to the authority vested in me by the Constitution and Statutes of this State, I hereby order that any funds appropriated to any agency in my Cabinet must be expended in strict compliance with the purposes specified in the General Appropriations Act for a public and not private purpose and only for a purpose allowed by the agency's enabling legislation to further the functions of that agency as determined by its director.

BE IT FURTHER ORDERED, that where an agency has been appropriated monies in a manner that is vague or lacks specific instruction through statute or appropriation provisions, the agency director must, prior to expending these funds: (1) certify, in writing, that all expenditures made from this appropriated line further the goals and purposes of the agency and the appropriation; and (2) require a written grant or contract with the fund recipient that specifies the anticipated deliverables or outcomes within a specified timeframe. Nothing in this order should be construed to alter provisions of the General Appropriations Act or any supplemental provision, nor should the provisions of this order be construed to conflict with those of the South Carolina Consolidated Procurement Code or Administrative Procedures Act.

BE IT FURTHER ORDERED, the Executive Budget Office, in coordination with all state agencies, shall prepare by November 1st of each year a report, which shall be made public of all grants and contracts awarded with funds appropriated through a hidden earmark in the previous fiscal year.

This Order shall take effect immediately.



GIVEN UNDER MY HAND AND THE GREAT SEAL OF THE STATE OF SOUTH CAROLINA, THIS 6TH DAY OF JULY, 2016.

Nikki R. Haley

NIKKI R. HALEY
Governor

ATTEST
Mark Hammond

MARK HAMMOND
Secretary of State

2017 Agency Debt Collection Report

Proviso 117.34

In order to ensure accurate reporting for agency comparison, submit only the total amount of outstanding receivables still on agency books, which are 60 days or older as of December 31, 2017.

DO NOT INCLUDE DEBT PREVIOUSLY WRITTEN-OFF.

Agency Name/Number: South Carolina Department of Revenue/R44000000

Contact Person/Position: Tim Derrick/Accounting Manager

Email address: Tim.Derrick@dor.sc.gov

Phone Number: 803-898-5548

Total agency receivables (to include those that are past due) as of 12/31/17	\$1,070,953,976.00
Total agency receivables 60 days, or older, as of 12/31/2017 (see chart below for a breakout of receivables)	\$1,040,543,074.15
Total amount of debt written off by agency during calendar year 2017. (DO NOT INCLUDE IN ABOVE TOTAL)	N/A

Categorization of Debt	
Student Receivables	N/A
Loans Receivables	N/A
Departmental Receivables (Non-governmental: Contracts, grants, other entities, foundations)	N/A
Fees and Fines	Fees and fines are included in the respective tax type.
Returned Checks	Returned check fees are included in the respective tax type.
Patient Receivables	N/A
Other: Individual Income Tax	\$613,514,583.07
Other: Corporation Income Tax	\$47,329,614.57
Other: Sales Tax	\$348,685,725.15
Other: Tobacco Products	\$10,837,674.78
Other: Gas and Motor Vehicle	\$2,147,068.90
Other: Alcoholic Liquors	\$12,402,025.68
Other: Beer and Wine	\$834,088.15
Other: Other Taxes	\$4,792,293.85
Does the agency participate in the Worthless Check Program through the Circuit Solicitor's Office?	No
Does the agency use the DOR set-off program?	Yes
Does the agency use the DOR GEAR program?	No
Does the agency use outside collection agencies?	Yes

BIGGEST ISSUES THE AGENCY FACES WITH COLLECTION OF AGED RECEIVABLES:

- Locating, contacting and getting any response from the debtors
- Taxpayers/Businesses filing bankruptcy
- Taxpayers/Businesses becoming insolvent
- Delinquent debt without a levy source

AGENCY PRACTICES FOR COLLECTIONS THAT HAVE PROVEN EFFECTIVE:

The following are brief descriptions of 1) Compliance Reviews, 2) Contact with Debtors, and 3) Enforcement Programs that the SCDOR currently uses to ensure all debtors under its jurisdiction pay the State what is due in accordance with the South Carolina Code of Laws.

1) COMPLIANCE REVIEWS

- Retail and Alcohol Beverage License Compliance Reviews
- Lottery Compliance Reviews
- Certificate of Tax Compliance

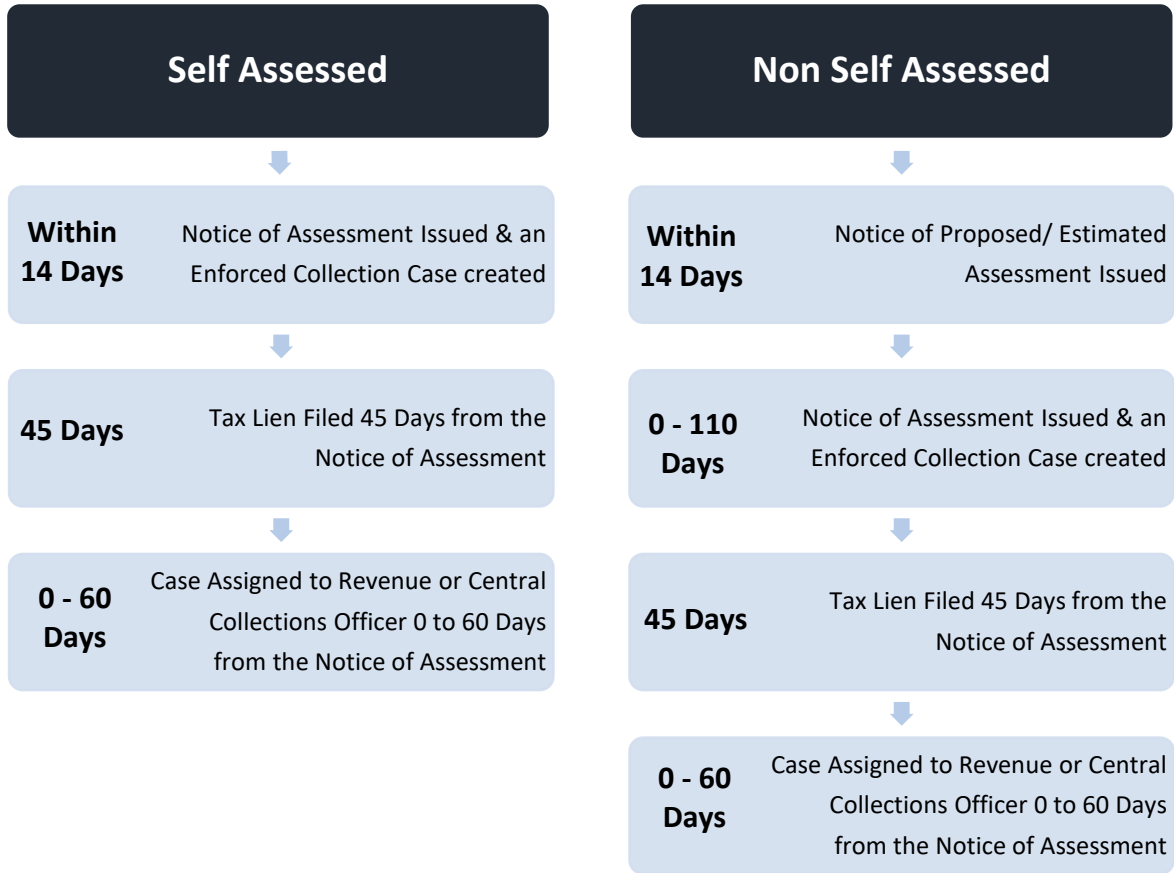
2) CONTACT WITH DEBTORS

- Notices and Correspondence to Debtors
- Follow-up Communication to Taxpayers Regarding Debt
- Partnership with Collection Agencies
- Voluntary Taxpayer Payment Agreements

3) ENFORCEMENT PROGRAMS

- Notice of Levy on Wages
- Notice of Levy on Intangibles
- Revocations of Retail Licenses
- Responsible Party for Non Remittance of Withholding Tax
- Responsible Party for Non Remittance of Sales Tax
- Setoff Debt
- Federal Treasury Offset Program (TOP)
- Debtor's Corner on SCDOR's Website
- Bankruptcy Liabilities Collected through Litigation
- Litigation
- Criminal Investigation

SCDOR'S DELINQUENT TAX COLLECTION AGING PROCESS





License Tax Infrastructure Credit Report

SOUTH CAROLINA DEPARTMENT OF REVENUE

MARCH 1, 2018

SCDOR PER - Page 152

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History of the Credit (S.C. Code § 12-20-105)

THE EXPANSION OF TAX CREDITS FOR INDUSTRY

In the mid-1990s, the State of South Carolina began looking at new tax credits to encourage businesses, particularly medium to large manufacturers, to establish facilities in this State. This resulted in a number of revisions to existing tax credits and the enactment of new tax credits. In 1995, the Enterprise Zone Act was enacted, creating the Job Development Credit and the Worker Retraining Credit. In 1996, the Rural Development Act made additional changes to the qualification requirements of the Job Development Credit, the Jobs Tax Credit, and the Fee in Lieu of Taxes incentive to further encourage companies to locate or expand in this State.

One of the new tax credits that was added by the Rural Development Act was a tax credit that permitted a taxpayer that paid the license tax under Code Section 12-20-100 to claim a credit against their license tax liability (“License Tax Credit”) if they provided cash for a qualifying project and the cash was used to pay for eligible infrastructure.¹ The cash could be given to the county in which the qualifying project was locating or to the company operating the qualifying project, but under both scenarios the cash had to be used to pay for eligible infrastructure.

THE ORIGINAL LICENSE TAX CREDIT

Under the statute as originally written, there were three major components to the credit: (1) a taxpayer seeking the License Tax Credit that was subject to the license tax under Code Section 12-20-100; (2) a qualifying project needing infrastructure; and (3) eligible infrastructure.

To meet the first requirement for the License Tax Credit, the taxpayer had to be subject to the license tax under Code Section 12-20-100. The primary taxpayers that are subject to such a license tax are utilities such as waterworks companies, power companies, light companies, gas companies, and telephone companies (“Utility Taxpayer”).

In order to meet the second requirement of the License Tax Credit, there had to be a qualifying project for which the Utility Taxpayer was willing to provide financial support in the form of cash. To be a qualifying project, the project had to be eligible for income tax credits, job development credits, investment tax credits, or a fee in lieu of taxes.

Lastly to meet the third requirement of the License Tax Credit, the cash provided to the county or the company operating the qualifying project had to be used to pay for eligible infrastructure. Eligible infrastructure is infrastructure that is necessary, suitable, or useful to the qualifying project, and includes,

¹ The statute providing for the License Tax Credit was originally contained in Code Section 12-6-3490 and was located in the income tax chapter of the South Carolina Code of Laws. At a later date, Code Section 12-6-3490 was repealed and the provisions of the License Tax Credit were reenacted in Code Section 12-20-105 which is now part of the license tax chapter.

but is not limited to, improvements to public and private water and sewer systems, improvements to public or private electric, natural gas, and telecommunications systems, and fixed transportation facilities including highway, rail, water, and air.

A Utility Taxpayer could claim up to \$300,000 of License Tax Credit in a single year. If the credit earned during a taxable year exceeds the tax liability for the applicable tax year, the excess may be carried forward to the next taxable year. The License Tax Credit is nonrefundable and can only be used against the Utility Taxpayer's license tax liability, not income tax liability or another type of tax liability.

AMENDMENTS TO THE LICENSE TAX CREDIT

While the original three requirements of the License Tax Credit remain in place (Utility Taxpayer, Qualifying Project, Eligible Infrastructure), the License Tax Credit provisions themselves have been amended over the years.

In 1997, the License Tax Credit provisions were amended to provide that if a project consisted of an office, business, commercial, or industrial park constructed by a county or political subdivision of the State ("Park"), it would qualify as a qualifying project without having to qualify for any other tax credits or incentives. This allowed a county or political subdivision to receive cash from a Utility Taxpayer to construct roads and infrastructure in such a park in order to recruit businesses.

In 1999, the provisions were further amended to allow eligible infrastructure to include industrial shell buildings and the purchase of land for a qualifying project that consisted of a qualifying Park, further allowing the county or political subdivision to create Parks designed to attract new projects to the county or political subdivision.

In 2003, an amendment to the License Tax Credit provisions expanded qualifying Park projects to include those Parks that were owned by a county or political subdivision of the State in addition to those that were constructed by a county or political subdivision.

In 2007, amendments were made to allow the county or political subdivision to sell the industrial shell building or all or part of the industrial Park to a third party after the Utility Taxpayer had provided the cash for the infrastructure, so long as the Park was considered a qualifying project and the infrastructure consisted of eligible infrastructure at the time the cash was given to the county or political subdivision.

The License Tax Credit provisions were clarified in 2008 to further address the qualifying Park project. Additionally, the types of allowable infrastructure were expanded to include improvements for wastewater or hydrogen fuel. Eligible infrastructure was also expanded to include due diligence expenditures relating to environmental conditions relating to a qualifying Park if the expenditures were incurred after the county or political subdivision had acquired contractual rights to the Park.

In 2010 and 2012, the License Tax Credit provisions were further amended to clarify the provisions relating to qualifying projects to provide that a project located in an office, business, commercial, or industrial park, or combination of these parks, used for economic development and owned or constructed by a

county, political subdivision, or agency of this State at the time the cash was provided by the Utility Taxpayer is considered a qualifying project for purposes of the License Tax Credit. This replaced the previous statutory language concerning the qualifying Parks. Additionally, for these types of projects, eligible infrastructure was expanded to include incubator buildings, site preparation costs, and the refurbishment of buildings that are owned or controlled by a county or municipality and used exclusively for economic development. In 2012, the amount of License Tax Credit that could be claimed by a Utility Taxpayer in a single taxable year was increased from \$300,000 to \$400,000.

In 2014, an additional provision was added that allows a county or municipality owned multiuse sports and recreational complex located in a county in which at least \$5 million in state accommodations tax is collected in at least one fiscal year to qualify as an eligible project. Certain infrastructure associated with this type of qualifying project was also made eligible infrastructure.

Under the amendments to the License Tax Credit provisions, the Department of Revenue (“Department”) is required to provide a report to the Chairman of the Senate Finance Committee, the Chairman of the House Ways and Means Committee, and the Secretary of the Department of Commerce. This report must outline the history of the credit and include the amount of credit allowed and the types of infrastructure provided to qualifying projects.

COMFORT LETTERS

Shortly after the Rural Development Act was passed and the License Tax Credit provisions became effective, Utility Taxpayers, particularly electric cooperatives, began forwarding requests to the Department asking the Department to provide informal written advice that the project was a qualifying project for purposes of the License Tax Credit and that the infrastructure met the requirements for eligible infrastructure. The Department has developed a procedure to handle these requests and issues informal written advice to Utility Taxpayers making such requests. By statute, the Department is allowed to charge \$35 for each comfort letter. While a Utility Taxpayer may request advice through a comfort letter as to whether the project and infrastructure qualify for the License Tax Credit, a Utility Taxpayer is not required to obtain a comfort letter and may still claim the License Tax Credit on its return even if it does not obtain a comfort letter.

SUMMARY OF CURRENT LAW

The License Tax Credit under S.C. Code § 12-20-105 allows a utility company who pays the license tax required by S.C. Code § 12-20-100 a credit against its corporate license fee liability for 100 percent of the amount paid in cash for eligible infrastructure for a qualifying project. The qualifications for the credit are:

- The taxpayer must be a company subject to the license fee under S.C. Code § 12-20-100, such as a power, water, gas, or telephone company
- The taxpayer must give cash for a qualifying project. The types of qualifying projects include:

- Projects that qualify for specific tax credits, such as job development credits, job tax credits, fee in lieu, etc.;
- Projects such as an office, business, commercial, and/or industrial Park used exclusively for economic development and owned or constructed by a county, political subdivision, or agency of the State; and
- For certain counties, i.e., those counties that collect at least \$5 million in state accommodations tax in at least one fiscal year, a project can include a qualifying multiuse sports and recreation complex.
- The cash must be used to pay for eligible infrastructure within a qualifying project such as sewer line improvements, transportation facilities, road improvements, shell buildings, etc.

The maximum nonrefundable credit that may be earned in any tax year by a taxpayer is \$400,000. Any unused credit can be carried forward to the next succeeding year.

Total Infrastructure Credits Used in 2017

License Tax Credits were reported on 33 tax returns processed in Calendar Year 2017. In order to properly reflect the amount of License Tax Credits associated with these returns, it is necessary to highlight two points. First, each return earns credits for investments made during the taxpayer's taxable year. The amount of credits earned on returns processed during 2017 was \$9,273,652. Second, each return also *applies* some or all of the credits to reduce license tax liabilities. The amount of credits *applied* against license tax liabilities on returns processed during-2017 was \$8,966,346. The difference between the two amounts results from carry forwards utilized by taxpayers and from the inability to fully utilize earned credits.

Types of Infrastructure Provided

The descriptions of infrastructure included on tax returns filed in 2017 include:

- water, wastewater, and sewer line improvements
- wireless internet systems
- road improvements
- shell or incubator buildings (sometimes referred to as "spec" buildings)
- purchases of land for an office, business, commercial, and/or industrial park
- environmental due diligence expenditures
- clearing, grubbing, and grading land for site preparation
- building restoration

Appendix

CREDIT AMOUNTS PER RETURN TYPE

Form	Type of Return	Number of Returns Reporting	Credits Earned	Credits Utilized
CL-4	Annual Reports of Electric Cooperatives	23	\$6,351,284	\$6,096,848
SC1120U	Public Utility Tax Returns	6	\$1,470,368	\$1,471,810
Consolidated SC1120	Corporate Tax Return	4	\$1,452,000	\$1,397,688
Total	-	33	\$9,273,652	\$8,966,346

QUALIFYING INFRASTRUCTURE BY CODE SECTION

Improvements	Code Section
Water, wastewater, and sewer line improvements	§ 12-20-105(C)(1)
Wireless internet systems	§ 12-20-105(C)(2)
Road improvements	§ 12-20-105(C)(3)
Shell or incubator buildings (“spec” buildings)	§ 12-20-105(C)(4)
Purchases of land for an office, business, commercial, and/or industrial park	§ 12-20-105(C)(4)
Environmental due diligence expenditures	§ 12-20-105(C)(5)
Clearing, grubbing, and grading land for site preparation	§ 12-20-105(C)(6)
Building restoration	§ 12-20-105(C)(6)



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 125, Columbia, South Carolina 29214

March 9, 2017

The Honorable Henry McMaster
State House
110 Gervais Street
Columbia, SC 29201

The Honorable Hugh K. Leatherman, Sr.
111 Gressette Building
Columbia, SC 29202

The Honorable James H. Lucas
506 Blatt Building
Columbia, SC 29201

RE: Tax Deduction for Consumer Protection Services

Gentlemen,

Pursuant to the reporting requirements set forth in Proviso 118.10 of Act 284 of 2016 (Fiscal Year 2016-2017 Appropriations Bill), please find below the number of taxpayers claiming a consumer protection service individual income tax deduction and the total monetary value of the deduction for the most recent tax year.

For Tax Year 2015, the total number of taxpayers who claimed a credit monitoring deduction was 7,523 for a total of \$1,298,494 dollars claimed. Please note for purposes of this report a non-joint filer is considered one taxpayer and a married filing jointly filer is considered two taxpayers.

Should you require additional information regarding this report, please contact my office.

Kindest Regards,

Hartley Powell
Director, South Carolina Department of Revenue



Exceptional SC

2016-2017 SCHOOL YEAR

SOUTH CAROLINA DEPARTMENT OF REVENUE

JUNE 30, 2017
SUPPLEMENT, JANUARY 8, 2018

EXCEPTIONAL NEEDS SCHOLARSHIPS

SCHOLARSHIP INFORMATION

Scholarships are payments made by Exceptional SC to eligible schools on behalf of students with exceptional needs. Funding for scholarships comes from donations to Exceptional SC.

SCHOLARSHIP ELIGIBILITY REQUIREMENTS

To be eligible for an exceptional needs scholarship, students must be residents of South Carolina, be eligible to attend a public school, and have one of the documents listed below to prove eligibility.

- Independent Medical Professional Form
- Multi-Disciplinary Team Report (MDTR)
- Individualized Education Plan (IEP)
- Individualized Service Plan (ISP)
- Eligibility Determination Letter
- Other Letter or Document from a South Carolina public school district

SCHOLARSHIP FUNDING (EXCEPTIONAL SC FUND)

The Exceptional SC 501(c)(3) scholarship fund was created July 1, 2016. It is comprised of tax-deductible donations that serve as scholarship grants for private school tuition for students with exceptional needs in South Carolina. Ninety-eight percent of all donations go directly to student scholarships, and two percent supports program administrative costs. No fees or other revenues were obtained from or on behalf of any eligible school.

The Exceptional SC Fund’s financial activity from July 1, 2016 through May 31, 2017 is provided below. Following the close of the fiscal year on June 30, 2017, a full year of financial activity will be audited by a certified public accounting firm and provided as a supplement to this report.



EXCEPTIONAL SC

Exceptional SC Fund Statement of Activity 7/1/2016 – 5/31/2017 (Dollars)

Donations	10,000,100.00
SFO Submission of Remaining Funds	42,110.29
Scholarship Grants Returned (from previous fiscal year)	10,000.00
Dividends/Interest (Brokerage Account)	676.63
Total Exceptional SC Fund Deposits	10,052,886.92
Bank/ Brokerage Fees	(12,280.22)
Operating Expenses	(118,494.60)
Scholarship Grants Awarded	(9,665,437.22)
Total Exceptional SC Fund Disbursements	(9,796,212.04)
Total Exceptional SC Balance Available	256,674.88

SCHOLARSHIP STATISTICS FOR SCHOOL YEAR 2016-2017

The Education Oversight Committee (EOC) approved the following schools to participate in the Exceptional SC program. All eligible applicants received grant funding.

Eligible School Having Received Scholarship Grants		Number of Grants Issued (Verified by Exceptional SC)	Value of Grants Issued (Verified by SCDOR)
1	Addlestone Hebrew Academy	<10	\$34,851.00
2	Anderson Christian School	37	\$160,075.00
3	Ashley Hall	<10	\$37,610.34
4	Beaufort Academy	<10	\$1,781.25
5	Ben Lippen	23	\$71,819.50
6	Bishop England High School	42	\$217,500.00
7	Blessed Hope Christian Academy York	<10	\$2,364.00
8	Blessed Sacrament School	17	\$50,002.55
9	Bob Jones Academy	16	\$22,389.50
10	Calvary Christian School	11	\$21,718.27
11	Camden Military Academy	<10	\$46,074.50
12	Camperdown Academy	96	\$912,205.00
13	Capers Preparatory Christian Academy	<10	\$49,138.50
14	Cardinal Newman High School	56	\$295,256.35
15	Carolina Christian Academy Lancaster	<10	\$577.50
16	Cathedral Academy Charleston	<10	\$1,117.50
17	Chabad Jewish Academy	<10	\$25,400.00
18	Charleston Collegiate	<10	\$39,252.75
19	Charleston Day	<10	\$15,560.00
20	Cherokee Boys School	<10	\$15,000.00
21	Christ Church Episcopal School	72	\$289,274.38
22	Christ Our King-Stella Maris Catholic School	30	\$98,307.50
23	Clarendon Hall	<10	\$4,175.00
24	Colleton Prep	30	\$79,262.50
25	Covenant Classical	<10	\$17,395.40
26	Cross Schools	13	\$37,125.00
27	Crown Leadership Academy	<10	\$7,393.00
28	Cutler Jewish Day School	11	\$79,671.61
29	Divine Redeemer Catholic School	<10	\$13,000.00
30	Einstein Academy	58	\$284,454.30
31	First Baptist School of Charleston	<10	\$2,753.70
32	Five Oaks	<10	\$14,956.13
33	Foothills Christian School	<10	\$420.00
34	Glenforest School	16	\$76,807.87
35	Grace Christian School	<10	\$1,324.50
36	Greenwood Christian	<10	\$19,463.58
37	Hammond	<10	\$22,663.70
38	Hampton Park	20	\$22,230.50
39	Harvest Community School	<10	\$3,465.00

Eligible School Having Received Scholarship Grants		Number of Grants Issued (Verified by Exceptional SC)	Value of Grants Issued (Verified by SCDOR)
40	Hawthorne Christian	<10	\$6,100.00
41	Heathwood Hall Episcopal School	<10	\$19,914.00
42	Heritage Academy Hilton Head	<10	\$12,242.50
43	Hidden Treasure Christian School	30	\$179,345.00
44	Hilton Head Christian Academy	29	\$223,060.50
45	Hilton Head Preparatory School	16	\$98,779.50
46	Holy Trinity Catholic School	<10	\$14,551.00
47	HOPE Academy	62	\$566,770.99
48	Hope Christian Academy	<10	\$39,635.63
49	James Island Christian	<10	\$2,316.00
50	John Paul II Catholic School	22	\$107,509.11
51	Laurence Manning Academy	13	\$18,363.25
52	Mason Preparatory School	<10	\$50,675.75
53	Mead Hall	<10	\$17,412.00
54	Miracle Academy Preparatory School	74	\$339,540.00
55	Mitchell Road Academy	<10	\$36,297.50
56	Montessori Academy of Spartanburg	<10	\$23,975.00
57	Montessori School of Anderson	14	\$45,479.00
58	Montessori School of Mauldin	<10	\$6,657.50
59	Nativity Catholic School	<10	\$5,593.60
60	New Covenant School	<10	\$5,718.20
61	Newberry Academy	21	\$32,787.50
62	Northside Christian Academy	<10	\$20,999.47
63	North Walterboro Christian Academy	<10	\$921.00
64	Oconee Christian	11	\$7,345.65
65	Orangeburg Prep	<10	\$17,496.00
66	Our Lady of Peace Catholic School	33	\$107,940.00
67	Our Lady of the Rosary Catholic School	36	\$192,304.50
68	Palmetto Christian Academy	<10	\$24,137.76
69	Pee Dee Academy	<10	\$17,370.00
70	Porter Gaud	<10	\$23,369.00
71	Prince of Peace Catholic School	23	\$63,589.40
72	Ridge Christian Academy	23	\$118,562.50
73	Sandhills School	77	\$719,031.75
74	Shannon Forest Christian School	26	\$90,040.72
75	South Aiken Baptist Church	<10	\$1,801.50
76	Southside Christian School	76	\$294,440.98
77	Spartanburg Day School	21	\$176,426.00
78	St. Andrew Catholic School	21	\$78,396.00
79	St. Anne Catholic School-Rock Hill	39	\$248,090.00
80	St. Anne Catholic School-Sumter	<10	\$20,264.00
81	St. Anthony Catholic School-Florence	15	\$36,293.90
82	St. Anthony of Padua Catholic School	19	\$67,693.95

<i>Eligible School Having Received Scholarship Grants</i>		<i>Number of Grants Issued</i> (Verified by Exceptional SC)	<i>Value of Grants Issued</i> (Verified by SCDOR)
83	St. Elizabeth Ann Seton	<10	\$6,201.75
84	St. Francis by the Sea Catholic School	<10	\$24,579.00
85	St. Gregory the Great	<10	\$4,700.00
86	St. John Catholic School-Charleston	37	\$215,140.00
87	St. John Neumann Catholic School	45	\$194,651.06
88	St. John's Christian Academy	15	\$33,511.25
89	St. Joseph Catholic School-Anderson	10	\$29,220.00
90	St. Joseph Catholic School-Columbia	30	\$95,405.00
91	St. Joseph's Catholic School-Greenville	25	\$126,867.50
92	St. Mary Help of Christians Catholic School	16	\$70,231.93
93	St. Michael Catholic School	23	\$115,704.00
94	St. Peter's Catholic School-Beaufort	11	\$32,290.00
95	St. Peter's Catholic School-Columbia	20	\$67,782.76
96	Steps of Faith Christian Academy	<10	\$552.00
97	Summerville Catholic School	14	\$61,215.00
98	Sumter Christian School	<10	\$7,171.75
99	Tabernacle	<10	\$2,718.00
100	The Oaks Christian	13	\$21,395.00
101	The Barclay School	18	\$151,233.67
102	The Chandler School	47	\$372,763.70
103	The Charleston Catholic School	30	\$81,659.80
104	The King's Academy	23	\$184,488.68
105	Thomas Sumter	<10	\$11,407.00
106	Thomas Hart	14	\$25,742.85
107	Thomas Heyward	14	\$25,655.50
108	Timmerman School	<10	\$4,125.00
109	Trident Academy	45	\$311,030.00
110	Walnut Grove	<10	\$14,742.00
111	Westminster Catawba Christian School	19	\$92,815.73
112	Westside Christian Academy	<10	\$7,362.50
	TOTAL	1,951	\$9,665,437.22

SUPPLEMENT:

January 8, 2018

EXHIBIT A:

EXCEPTIONAL SC'S FULL YEAR OF FINANCIAL ACTIVITY FOR FISCAL YEAR 2017



Exceptional SC Fund Statement of Activity 7/1/2016 – 6/30/2017 (Dollars)

Donations	10,000,100.00
SFO Submission of Remaining Funds	42,110.29
Scholarship Grants Returned (from previous fiscal year)	10,000.00
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Scholarship Grants Awarded	(9,665,437.22)
Total Exceptional SC Fund Disbursements	(9,796,212.04)
Total Exceptional SC Balance Available	256,674.88

EXHIBIT B (ATTACHMENT):

EXCEPTIONAL SC FUND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017 BY THE HOBBS GROUP



EXCEPTIONAL NEEDS TAX CREDIT STUDY *2016–2017*

South Carolina Department of Revenue

JANUARY 2018

dor.sc.gov

300A Outlet Pointe Boulevard
Columbia, SC 29210

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INTRODUCTION

The following study was conducted in accordance with Proviso 109.11 regarding the Educational Credit for Exceptional Needs Children (ECENC) program. The data and information contained in this report is from Fiscal Year 2017 and was provided by the South Carolina Department of Revenue (SCDOR), the South Carolina Education Oversight Committee (EOC), and Exceptional SC.



SOUTH CAROLINA DEPARTMENT OF REVENUE

In concert with Exceptional SC, the SCDOR assists in record keeping, account management, and disbursing grants awarded pursuant to Proviso 109.11.

The SCDOR implements and oversees the tax credit for Exceptional SC donors.

The SCDOR develops and implements a process for eligible parents to reserve, apply, and receive the ECENC refundable tuition tax credit (Parental Tax Credit).



SOUTH CAROLINA EDUCATION OVERSIGHT COMMITTEE

The EOC determines the eligibility of schools to participate in the ECENC program. Once a school is designated as eligible, it must submit an annual compliance audit to maintain eligibility.

The EOC establishes an advisory committee, including parents, representatives of independent schools, and independent school associations, to provide recommendations to the EOC on assessment reporting and other matters as requested.



EXCEPTIONAL SC

Exceptional SC is the new face of the ECENC and is a 501(c)(3) that provides scholarship grants to exceptional needs students in South Carolina to attend credentialed private schools.

Exceptional SC fundraises, accepts, and reviews student grant applications, and awards scholarship grants based on a number of criteria. Students who are awarded the scholarship must attend a school that the EOC has approved for program participation.

EXCEPTIONAL SC

Exceptional SC is dedicated to supporting exceptional needs students and families in South Carolina. The ECENC program was reorganized in 2016 to better serve South Carolina's exceptional needs students, according to Proviso 109.11.

To receive a scholarship grant from Exceptional SC, exceptional needs students complete an application to prove eligibility. The Exceptional SC board reviews applications and awards scholarship grants based on a number of criteria. Per proviso stipulations, scholarship grants are awarded to incumbents (students who have previously participated in the program) first and then to students who are new to the program.

\$10,000,000
donations

1,951
scholarship
grants issued

\$9,701,565.91
scholarship
grants*

667
donors

112
school recipients

\$15,083
average donation

2,487
applications received

17
average scholarship
grants per school

\$4,800
average scholarship
grant

\$6,347.63
average incumbent
scholarship grant

\$1,650.36
average new
student scholarship
grant

Board Members

Board Chair,

Mr. Thomas Persons,
President & CEO, South
Carolina Technology Alliance

Mr. Michael Acquilano,
Director, South Carolina
Catholic Conference

Mr. Edward Earwood,
Executive Director, South
Carolina Association of
Christian Schools

Mrs. Betsy Fanning,
Head of School,
Trident Academy

Dr. Spencer Jordan,
Headmaster, Laurence
Manning Academy

Data provided by Exceptional SC.

*as of June 30, 2017; The proviso permits a 2% administrative fee.

DONOR TAX CREDIT

Individuals and corporations who pay South Carolina taxes can donate to the Exceptional SC 501(c)(3) scholarship fund. Donations to Exceptional SC can be claimed as a tax credit.



South Carolina individuals and/or businesses make a donation to Exceptional SC.



Donors complete the Exceptional SC Donation Form, and Exceptional SC notifies the SCDOR of the donation.



The SCDOR confirms the credit amount, provided the statewide \$10 million cap has not been met.



Donors claim the credit amount with their SC income taxes using SC1040TC or SC1120TC (code 057).

Donors are:

- Eligible to claim a dollar for dollar credit on state income tax liability
 - (or) Entitled to a tax credit against bank taxes imposed pursuant to Chapter 11, Title 12
- Limited to a maximum credit claim that is 60% of their one-year tax liability
- Not allowed to designate specific student or school as beneficiary
- Limited by a first come, first served annual statewide cap of \$10 million

\$10,000,000
donor credits

\$15,083
average gift
per donor

667
individual and
corporate donors

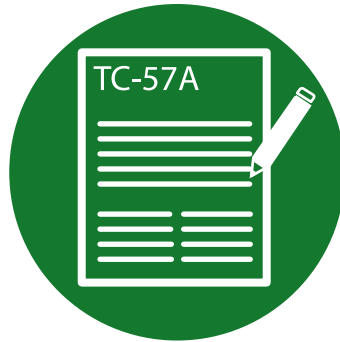
100% of the statewide cap met

PARENTAL TAX CREDIT

Parents or guardians of exceptional needs students attending eligible schools can apply for a refundable Parental Tax Credit toward their South Carolina income tax bill. Parental Tax Credits can only be claimed for actual out-of-pocket spending on tuition, up to \$11,000. There is a statewide cap of \$2 million in credits, reserved on a first come, first served basis.



Parents make their payment to an eligible school for an exceptional needs student's tuition.



Parents complete and submit Form TC-57A to the SCDOR to request a Parental Tax Credit. Parents should retain documentation of their child's eligibility for their own records.



The SCDOR confirms the "reservation" of a parental refundable credit, so long as the statewide \$2 million cap has not been met.



When the family files SC income taxes, the parental refundable credit amount is used to complete Form I-361.

\$3,317,635.96 applied credits

508
applicants

322
recipients

\$6,211.19
average amount
per recipient

\$2 million claimed

SCHOOLS

Schools apply to the EOC to participate in the ECENC program. A list of eligible schools is available on the EOC's website (eoc.sc.gov) as well as on Exceptional SC's website (ExceptionalSC.org).

In order to receive an Exceptional SC scholarship grant for an exceptional needs student, the school must: be a private primary or secondary school physically located within South Carolina; not discriminate on basis of race, color or national origin in their admission of students; use a curriculum which includes courses listed in state diploma requirements; use national or state standardized testing and provide test scores to the EOC; have physical facilities that meet local, state and/or federal laws; be a member of SACS, SCACS and/or SCISA; and complete an annual compliance audit.

Each year, private schools interested in participating in this program must apply for eligibility with the EOC. This application process helps protect students and families by ensuring schools meet and continue to meet the program eligibility requirements. To be considered for eligibility, a school must initially provide the EOC with information on the school's eligibility (outlined previously), assessment score data from the previous school year, the number of grants received in the previous school year, and a copy of an audit of the organization's financial statements.

114 eligible schools

27
counties with
at least one
eligible school

96%
of eligible
schools enrolled
scholarship
recipients

112 schools received funding

GRANTS BY SCHOOL

The EOC approved the following schools to participate in the Exceptional SC program for Fiscal Year 2017. All eligible applicants received grant funding.

ELIGIBLE SCHOOL HAVING RECEIVED SCHOLARSHIP GRANTS	NUMBER OF GRANTS ISSUED*	VALUE OF GRANTS ISSUED**
Addlestone Hebrew Academy	<10	\$34,851.00
Anderson Christian School	37	\$160,075.00
Ashley Hall	<10	\$37,610.34
Beaufort Academy	<10	\$1,781.25
Ben Lippen School	23	\$71,819.50
Bishop England High School	42	\$217,500.00
Blessed Hope Christian Academy-York	<10	\$2,364.00
Blessed Sacrament School	17	\$50,002.55
Bob Jones Academy	16	\$22,389.50
Calvary Christian School	11	\$21,718.27
Camden Military Academy	<10	\$46,074.50
Camperdown Academy	96	\$912,205.00
Capers Preparatory Christian Academy	<10	\$49,138.50
Cardinal Newman High School	56	\$295,256.35
Carolina Christian Academy-Lancaster	<10	\$577.50
Cathedral Academy Charleston	<10	\$1,117.50
Chabad Jewish Academy	<10	\$25,400.00
Charleston Collegiate School	<10	\$39,252.75
Charleston Day School	<10	\$15,560.00
Cherokee Boys School	<10	\$15,000.00
Christ Church Episcopal School	72	\$289,274.38
Christ Our King-Stella Maris Catholic School	30	\$98,307.50
Clarendon Hall	<10	\$4,175.00
Colleton Preparatory Academy	30	\$79,262.50
Covenant Classical Christian	<10	\$17,395.40
Cross School	13	\$37,125.00
Crown Leadership Academy	<10	\$7,393.00
Cutler Jewish Day School	11	\$79,671.61
Divine Redeemer Catholic School	<10	\$13,000.00
Einstein Academy	58	\$284,454.30
First Baptist School of Charleston	<10	\$2,753.70
Five Oaks Academy	<10	\$14,956.13
Foothills Christian School	<10	\$420.00
Glenforest School	16	\$76,807.87

*Verified by Exceptional SC

**Verified by the SCDOR

GRANTS BY SCHOOL

ELIGIBLE SCHOOL HAVING RECEIVED SCHOLARSHIP GRANTS	NUMBER OF GRANTS ISSUED*	VALUE OF GRANTS ISSUED**
Grace Christian School	<10	\$1,324.50
Greenwood Christian School	<10	\$19,463.58
Hammond School	<10	\$22,663.70
Hampton Park Christian School	20	\$22,230.50
Harvest Community School	<10	\$3,465.00
Hawthorne Christian Academy	<10	\$6,100.00
Heathwood Hall Episcopal School	<10	\$19,914.00
Heritage Academy Hilton Head	<10	\$12,242.50
Hidden Treasure Christian School	30	\$179,345.00
Hilton Head Christian Academy	29	\$223,060.50
Hilton Head Preparatory School	16	\$98,779.50
Holy Trinity Catholic School	<10	\$14,551.00
HOPE Academy	62	\$566,770.99
Hope Christian Academy	<10	\$39,635.63
James Island Christian	<10	\$2,316.00
John Paul II Catholic School	22	\$107,509.11
Laurence Manning Academy	13	\$18,363.25
Mason Preparatory School	<10	\$50,675.75
Mead Hall Episcopal School	<10	\$17,412.00
Miracle Academy Preparatory School	74	\$339,540.00
Mitchell Road Academy	<10	\$36,297.50
Montessori Academy of Spartanburg	<10	\$23,975.00
Montessori School of Anderson	14	\$45,479.00
Montessori School of Mauldin	<10	\$6,657.50
Nativity Catholic School	<10	\$5,593.60
New Covenant School	<10	\$5,718.20
Newberry Academy	21	\$32,787.50
Northside Christian Academy	<10	\$20,999.47
North Walterboro Christian Academy	<10	\$921.00
Oconee Christian Academy	11	\$7,345.65
Orangeburg Preparatory Schools, Inc.	<10	\$17,496.00
Our Lady of Peace Catholic School	33	\$107,940.00
Our Lady of the Rosary Catholic School	36	\$192,304.50
Palmetto Christian Academy	<10	\$24,137.76
Pee Dee Academy	<10	\$17,370.00
Porter-Gaud	<10	\$23,369.00
Prince of Peace Catholic School	23	\$63,589.40
Ridge Christian Academy	23	\$118,562.50
Sandhills School	77	\$719,031.75
Shannon Forest Christian School	26	\$90,040.72

*Verified by Exceptional SC

** Verified by the SCDOR

GRANTS BY SCHOOL

ELIGIBLE SCHOOL HAVING RECEIVED SCHOLARSHIP GRANTS	NUMBER OF GRANTS ISSUED*	VALUE OF GRANTS ISSUED**
South Aiken Baptist Christian School	<10	\$1,801.50
Southside Christian School	76	\$294,440.98
Spartanburg Day School	21	\$176,426.00
St. Andrew Catholic School	21	\$78,396.00
St. Anne Catholic School-Rock Hill	39	\$248,090.00
St. Anne Catholic School-Sumter	<10	\$20,264.00
St. Anthony Catholic School-Florence	15	\$36,293.90
St. Anthony of Padua Catholic School	19	\$67,693.95
St. Elizabeth Ann Seton Catholic School	<10	\$6,201.75
St. Francis by the Sea Catholic School	<10	\$24,579.00
St. Gregory the Great Catholic School	<10	\$4,700.00
St. John Catholic School-Charleston	37	\$215,140.00
St. John Neumann Catholic School	45	\$194,651.06
St. John's Christian Academy	15	\$33,511.25
St. Joseph Catholic School-Anderson	10	\$29,220.00
St. Joseph Catholic School-Columbia	30	\$95,405.00
St. Joseph's Catholic School-Greenville	25	\$126,867.50
St. Mary Help of Christians Catholic School	16	\$70,231.93
St. Michael Catholic School	23	\$115,704.00
St. Peter's Catholic School-Beaufort	11	\$32,290.00
St. Peter's Catholic School-Columbia	20	\$67,782.76
Steps of Faith Christian Academy	<10	\$552.00
Summerville Catholic School	14	\$61,215.00
Sumter Christian School	<10	\$7,171.75
Tabernacle Christian School	<10	\$2,718.00
The Oaks Christian	13	\$21,395.00
The Barclay School	18	\$151,233.67
The Chandler School	47	\$372,763.70
The Charleston Catholic School	30	\$81,659.80
The King's Academy	23	\$184,488.68
Thomas Sumter Academy	<10	\$11,407.00
Thomas Hart Academy	14	\$25,742.85
Thomas Heyward Academy	14	\$25,655.50
Timmerman School	<10	\$4,125.00
Trident Academy	45	\$311,030.00
Walnut Grove Christian School	<10	\$14,742.00
Westminster Catawba Christian School	19	\$92,815.73
Westside Christian Academy	<10	\$7,362.50
TOTAL	1,951	\$9,665,437.22[†]

*Verified by Exceptional SC

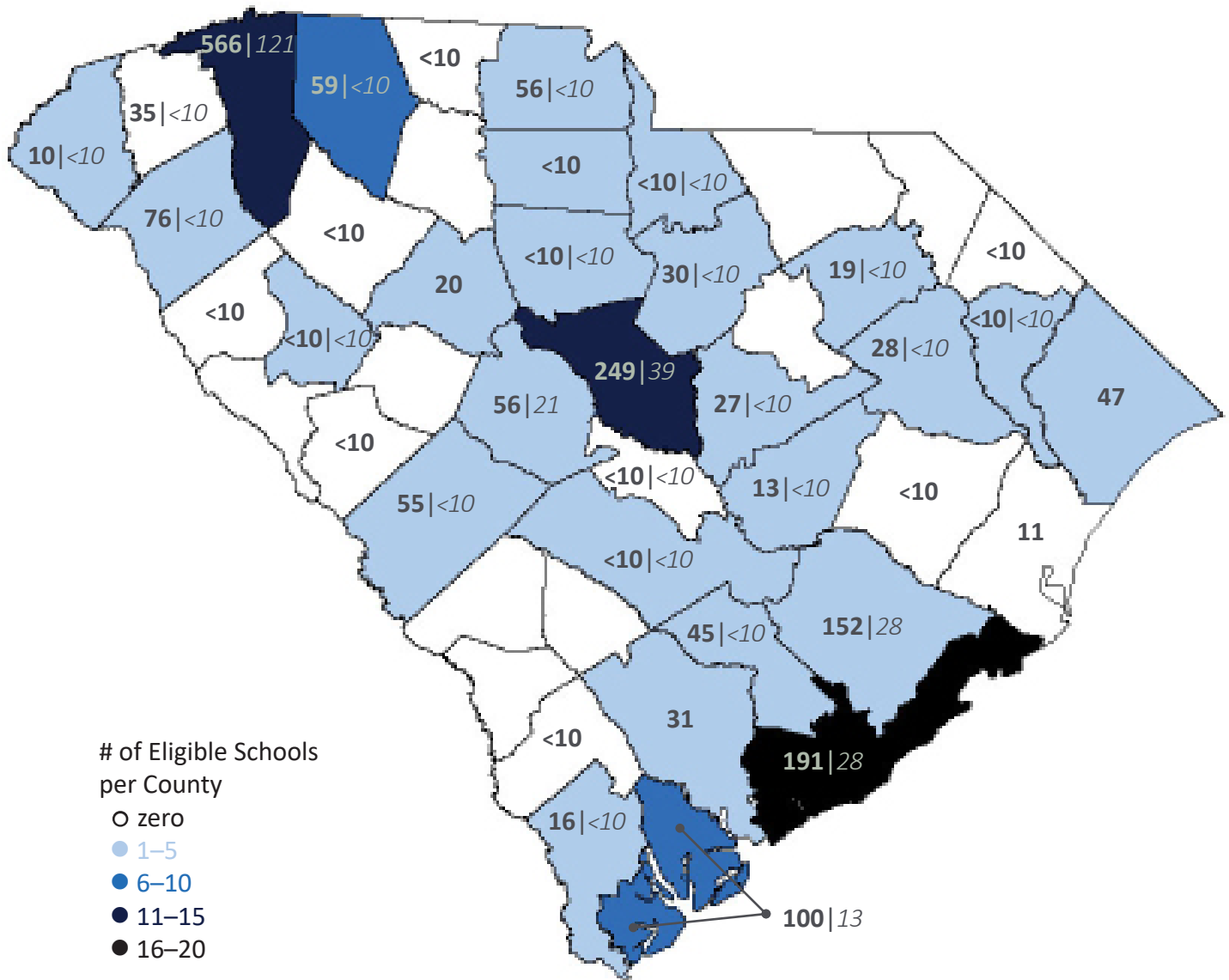
** Verified by the SCDOR

[†]Total includes refunded grants

DATA BY COUNTY

The South Carolina map below displays several data points by county including the number of eligible schools and Exceptional SC scholarship grant recipients, as well as the number of Parental Tax Credit recipients. For Fiscal Year 2017, 19 of South Carolina's 46 counties did not have an eligible school participate in the program. Of those 19 counties, 10 counties still had resident students participating in this program, either through a scholarship grant or tax credit.

of Grant Recipients | # of Credit Recipients



UNACHIEVABLE MEASURES

Pursuant to Proviso 109.11 of the Fiscal Year 2018 General Appropriations Act, the SCDOR is required to examine several measures of the ECENC program, some of which are unachievable due to unavailable data.

Measurable Improvement of Participating Students in the ECENC Program

If “measurable improvement” is defined as academic achievement, the current school assessment data collected is not adequate for two reasons:

Student Privacy:

At least 10 students must be assessed to release summative assessment data to ensure that no personal identifiable student data is inadvertently released. Of the 117 schools approved to participate in the program in the current fiscal year, approximately half (59 schools) had less than 10 students in total who received a grant from Exceptional SC in the prior fiscal year.

Inability to Disaggregate the Assessment Data of Exceptional Needs Students:

The assessment data as currently required by the proviso and submitted by the schools include both students receiving Exceptional SC scholarship grants and students who did not participate. Proviso 109.11 states that schools must submit “student test scores, by category...for all grades tested and administered by the school receiving or entitled to receive scholarship grants.” The EOC cannot disaggregate the assessment data to determine if individual students who have received scholarship grants have improved academically.

Best Practices with Most Measurable Improvement of Schools Participating in the ECENC Program

Comparing schools and the student academic improvement over time cannot be statistically documented with the available data. Independent schools use a variety of assessments, most of which are nationally normed assessments and could be used to compare student performance. The data as currently submitted and required per the proviso include all students in the school and does not disaggregate between students who received a scholarship grant and those who did not. Furthermore, many schools that serve only exceptional needs students use formative diagnostic

data to measure gains over time or student portfolios.

Instead, the EOC requires schools participating in the ECENC program to document in their annual application the services provided to exceptional needs students along with the documented disabilities. The application of each school participating in the ECENC program is found at eoc.sc.gov. The services may include a designed program or learning resource center, on-site educational services, or other supports.

Demographic and Socioeconomic Data of Program Participants and Their Families

Socioeconomic status is often measured as a combination of education, income, and occupation of an individual or family. This information is not currently requested or required of scholarship

applicants or their families through the scholarship application or participating school application to the ECENC program.

CONTACTS

SOUTH CAROLINA DEPARTMENT OF REVENUE

Meredith Cleland

Government Services

803-898-5402

Meredith.Cleland@dor.sc.gov

SOUTH CAROLINA EDUCATION OVERSIGHT COMMITTEE

Melanie Barton

Executive Director

803-734-6148

mbarton@eoc.sc.gov

EXCEPTIONAL SC

Tom Persons

Chairman of the Board

803-261-0348

tep@sctech.org

Chad Connelly

Executive Director

803-924-4596

Chad@ExceptionalSC.org