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Link To Fees:	https://dor.sc.gov/resources-site/publications/Publications/FY24_Proviso-117.69.pdf

Commitment Items

Agency Code	Agency Name	Fund Number	Fund Title	Commitment Item	Commitment Item Title	Enabling Statute or Proviso	Purpose of Fund/Commitment Item	Program or Activity Supported by Revenue	Carry Forward Authority (Statute or Proviso)	Detail of How Revenue is Generated. Fees, Fines, Assessments, Charges, etc. amount(s). Identify who pays the fee, fine charge, etc.	Actual Revenue	Estimated Revenue	Projected Revenue
R440	Department Of Revenue	30350000	OPERATING REVENUE	4110020000	MISCELLANEOUS FEE	12-36-2630(3), 4-10-90(A), 4-10-90(B), 4-37-30, 4-10-940(E), 44-56-435(C), 48-30-50, 12-6-5060(C), 58-3-100, 58-4-60(B) (2), etc.	To defray costs of the administration of various taxes	General Operations	NA	% of collections or set fees for the administration of various taxes	\$20,431,865	\$22,000,000	\$22,000,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4110020010	MISC FEES FOIA REQ	30-4-30(B)	To defray costs of providing information for FOIA requests	Taxpayer Advocate Activities	NA	Actual costs of providing FOIA documentation	\$9,244	\$10,000	\$10,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4110020014	DOR NSF FEES	34-11-70(a), 34-11-70(3)	To defray costs of processing invalid payments	General Operations	NA	\$30 service charge to compensate SCDOR for incurred expenses in processing bad payments	\$584,100	\$600,000	\$600,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4120190000	REVIT AGREE APPL FEE	12-10-100	To defray costs associated with processing revitalization documents	General Operations	NA	\$500 Initial Application fee; \$250 Annual Fee	\$114,750	\$120,000	\$120,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4380070000	DOR COST RECOVERY FE	12-4-388(C), 12-4-388(D)	To reimburse SCDOR for the administration of various provisions	General Operations	NA	Fees charged to taxpayers, to include installment agreements, certificates of compliance, etc.	\$1,331,530	\$1,800,000	\$1,800,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4420090000	JOB DEV CR ANNUAL	12-10-105	To defray costs associated with auditing Job Development Credit reports	General Operations	NA	\$1,000 for each business claiming in excess of \$10,000 in credits	\$210,570	\$200,000	\$200,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4480020013	DOR GEAR FEES	12-4-580	To defray costs associated with GEAR program	Collections	NA	Negotiated fee charged by SCDOR to the governmental entity that is owed a debt	\$5,518,936	\$6,300,000	\$6,300,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4480210000	SALE OF RECYCLE MAT	12-4-390(A)	To defray costs associated with shredding	General Operations	NA	Money received from recycling paper related products	\$2,365	\$5,000	\$5,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4520010025	REF PR YR EXP TRAV	NA	To record the refund of a prior year travel expenditure	General Operations	NA	Money received from a prior year's travel expenditure	\$1,713	\$0	\$0
R440	Department Of Revenue	30350000	OPERATING REVENUE	4890040000	MISC TRNSF-OTHR FD	12-4-393, Proviso 109.7, Proviso 109.8	To defray costs of the administration of various taxes	General Operations	NA	% of collections or set fees for the administration of various taxes	\$8,100,337	\$2,000,000	\$2,000,000
R440	Department Of Revenue	30350000	OPERATING REVENUE	4480020000	SL OF SERVICES	12-56-60(B)	To defray costs associated with Setoff Debt Collection Act	General Operations	NA	\$25 per refund setoff	\$5,478,961	\$5,500,000	\$5,500,000
R440	Department Of Revenue	30350036	BANKRUP FD-GEN CSEL	4890040000	MISC TRNSF-OTHR FD	12-4-375	To defray administrative costs, including staff	General Operations	NA	First \$150,000 in revenue generated from bankruptcy cases.	\$150,000	\$150,000	\$150,000

R440	Department Of Revenue	31390000	BINGO REVENUE-ADMIN	4060090000	ADMISSION TAX-BINGO	12-4-390(B)	To provide funding for bingo tax activities	General Operations	NA	Actual cost of all Bingo related expenditures	\$448,352	\$450,000	\$450,000
R440	Department Of Revenue	31670000	TAX EDUCATION PROG	4380020000	TRNG CONF REG FEE	12-4-388(A)	To provide funding for Taxpayer Education workshops	General Operations	NA	Registration fee charged to taxpayer education workshop attendees	\$5,940	\$6,000	\$6,000
R440	Department Of Revenue	31860000	EXPERT WITNESS EXP	4010020000	EMPLOYER W/H INC TAX	12-4-330(D)	To provide funding for expert witness activities	General Operations	NA	Actual cost of obtaining expert witnesses for specific, complex tax cases	\$173,188	\$250,000	\$250,000
R440	Department Of Revenue	36060000	SC BUS ONE STOP PROJ	4110020000	MISCELLANEOUS FEE	Proviso 109.4	To provide funding for the SCBOS program	General Operations	Proviso 109.4	Collection assistance fees assessed on debt collected	\$2,589,289	\$2,800,000	\$2,800,000
R440	Department Of Revenue	38110000	DOR DATA WAREHOUSE	4890040000	MISC TRNSF-OTHR FD	12-4-393	To provide funding for data warehouse activities	General Operations	NA	Actual costs of developing and maintaining a data warehouse used for tax compliance and collections	\$1,479,608	\$8,000,000	\$8,000,000
R440	Department Of Revenue	39580000	SALE OF ASSETS	4536030001	SL- OTR NCAP DUE AGY	11-35-3820	To record money (after fees) from the sale of surplus assets	Asset Purchases	NA	Money received from State Surplus for the sale of assets	\$7,265	\$5,000	\$5,000
R440	Department Of Revenue	45520000	CID-EQUITABLE SHARIN	4660010000	INVEST ERN	CFDA 16.922	To record interest earned on fund 45520000 balance	Criminal Investigative Expenses	NA	Money received from interest earned on fund 45520000's balance	\$16,248	\$10,000	\$10,000

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Agency Funds

Cash Balances and Expenditures

Agency Code	Agency Name	Fund Number	Fund Title	Year End Cash Balance	Total Expenditures From Fund	Cash Balance as a % of Expenditures	Describe in detail why the agency needs to carry forward a balance greater than one-sixth (16.5% = 60 days) of the funds identified as total expenditures for the prior fiscal year
R440	Department Of Revenue	30350000	OPERATING REVENUE	\$10,444,501	\$48,191,168	21.67%	The carry-forward balance is needed to fund the agency's transition to a cloud-based platform, which is the "next generation" of security standards. This process involves establishing a cloud-based security platform and moving computer systems from on-premise platforms.
R440	Department Of Revenue	30350023	TOBACCO ENFORCEMENT	\$540,705	\$336,178	160.84%	These funds are needed to provide funding for the audit and enforcement of the Tobacco Tax laws. The balance being carried forward will also be used to provide funding for 12-21-735(I) as passed in H.4151.
R440	Department Of Revenue	30350036	BANKRUP FD-GEN CSEL	\$377,099	\$159,500	236.43%	These funds are needed for bankruptcy related functions of the agency, including personnel costs.
R440	Department Of Revenue	31390000	BINGO REVENUE-ADMIN	\$102,713	\$448,352	22.91%	These funds are needed for bingo related functions of the agency, including personnel costs.
R440	Department Of Revenue	31670000	TAX EDUCATION PROG	\$2,729	\$6,623	41.20%	These funds are needed to provide funding for the Taxpayer Education program.
R440	Department Of Revenue	31860000	EXPERT WITNESS EXP	\$50,001	\$173,188	28.87%	These funds are needed to retain expert witnesses that are utilized on complex tax litigation cases.
R440	Department Of Revenue	36060000	SC BUS ONE STOP PROJ	\$3,410,326	\$254,980	1337.49%	These funds are needed for the South Carolina Business One Stop (SCBOS) program, including personnel costs and any infrastructure related expenses.
R440	Department Of Revenue	38110000	DOR DATA WAREHOUSE	\$808,062	\$1,479,608	54.61%	These funds are needed for the data warehouse functions of the agency, including personnel costs and any infrastructure related expenses.
R440	Department Of Revenue	39580000	SALE OF ASSETS	\$7,265	\$0	0.00%	
R440	Department Of Revenue	45520000	CID-EQUITABLE SHARIN	\$626,240	\$17,044	3674.25%	These funds were given as part of an Equitable Sharing agreement and can only be spent as outlined in the agreement. Due to those stipulations, the exhaustion of this fund balance will take several years.