

Commitment Items

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Link to fees:

| Agency Code | Agency Name (or Acronym) | 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. | FY 2018-19 Actual Revenue | FY 2019-20 Estimated Revenue | FY 2020-21 Projected Revenue | |
|-------------|--------------------------|-----------------------|------------|----------------------|-----------------------|-----------------------------|--|---|--|---|--|------------------------------|------------------------------|--------------|
| 1 | 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 | N/A | Actual costs of providing FOIA documentation | \$5,372 | \$5,500 | \$5,500 |
| 2 | 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 | N/A | \$30 service charge to compensate DOR for incurred expenses in processing bad payments | \$267,455 | \$275,000 | \$275,000 |
| 3 | 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 | N/A | \$500 Initial Application fee; \$250 Annual Fee | \$134,500 | \$145,000 | \$145,000 |
| 4 | R440 | DEPARTMENT OF REVENUE | 30350000 | OPERATING REVENUE | 4150100029 | M/V LIC-TRAILER REG | 12-37-2860 | To reimburse DOR for administration of the registration fee | General Operations | N/A | \$12 of the \$87 Motor Carrier Registration Fee | \$57,975 | \$60,000 | \$60,000 |
| 5 | R440 | DEPARTMENT OF REVENUE | 30350000 | OPERATING REVENUE | 4380070000 | DOR COST RECOVERY FE | 12-4-388(C & D) | To reimburse DOR for the administration of various provisions | General Operations | N/A | Fees charged to taxpayers, to include installment agreements, certificates of compliance, etc. | \$1,241,596 | \$1,240,000 | \$1,240,000 |
| 6 | 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 | N/A | \$1,000 for each business claiming in excess of \$10,000 in credits | \$271,910 | \$300,000 | \$300,000 |
| 7 | 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 | N/A | \$25 per refund setoff | \$7,789,617 | \$8,500,000 | \$8,500,000 |
| 8 | R440 | DEPARTMENT OF REVENUE | 30350000 | OPERATING REVENUE | 4480020013 | DOR GEAR FEES | 12-4-580 | To defray costs associated with GEAR program | Collections | N/A | Negotiated fee charged by SCDOR to the governmental entity that is owed a debt | \$4,291,108 | \$4,600,000 | \$4,600,000 |
| 9 | R440 | DEPARTMENT OF REVENUE | 30350000 | OPERATING REVENUE | 4480210000 | SALE OF RECYCLE MAT | 12-4-390(A) | To defray costs associated with shredding | General Operations | N/A | Money received from recycling paper related products | \$295 | \$3,000 | \$3,000 |
| 10 | R440 | DEPARTMENT OF REVENUE | 30350000 | OPERATING REVENUE | 4520010000 | REFUND PYR EXP | N/A | To record the refund of a prior year expenditure | General Operations | N/A | Money received from a prior year's expenditure | \$1,795 | \$0 | \$0 |
| 11 | R440 | DEPARTMENT OF REVENUE | 30350000 | OPERATING REVENUE | 4890040000 | MISC TRNSF-OTHR FD | 12-36-2630(3); 4-10-90(B); 4-10-360; 4-10-440(A); 4-10-940; Proviso 109.8; Proviso 109.9 | To defray costs of the administration of various taxes | General Operations | N/A | % of collections or set fees for the administration of various taxes | \$13,580,681 | \$14,463,593 | \$14,463,593 |
| 12 | 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 | N/A | First \$150,000 in revenue generated from bankruptcy cases. | \$150,000 | \$150,000 | \$150,000 |
| 13 | 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 | N/A | Actual cost of all Bingo related expenditures | \$351,762 | \$600,000 | \$600,000 |
| 14 | R440 | DEPARTMENT OF REVENUE | 31670000 | TAX EDUCATION PROG | 4380020000 | TRNG CONF REG FEE | 12-4-388 | To provide funding for Taxpayer Education Workshops | Taxpayer Education Workshops | 12-4-388(B) | Registration fee charged to taxpayer education workshop attendees | \$12,900 | \$15,000 | \$15,000 |
| 15 | 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 | N/A | Actual cost of obtaining expert witnesses for specific, complex tax cases | \$779 | \$100,000 | \$100,000 |
| 16 | R440 | DEPARTMENT OF REVENUE | 36060000 | SC BUS ONE STOP PROJ | 4890040000 | MISC TRNSF-OTHR FD | Proviso 109.4 | To provide funding for the SCBOS program | General Operations | Proviso 109.4 | Collection Assistance fees assessed on debt collected | \$1,585,642 | \$1,650,000 | \$1,650,000 |

| Agency Code | Agency Name (or Acronym) | 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. | FY 2018-19 Actual Revenue | FY 2019-20 Estimated Revenue | FY 2020-21 Projected Revenue |
|-------------|--------------------------|-------------|----------------------|-----------------|-----------------------|-----------------------------|--|--|--|---|---------------------------|------------------------------|------------------------------|
| 17 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 | N/A | Actual costs of developing and maintaining a data warehouse used for tax compliance and collections | \$1,689,662 | \$2,050,000 | \$2,050,000 |
| 18 R440 | DEPARTMENT OF REVENUE | 39580000 | SALE OF ASSETS | 4536030000 | SL- OTR NCAP ITEMS | 11-35-3820 | To record money (after fees) from the sale of surplus assets | Asset Purchases | N/A | Money received from State Surplus for the sale of assets | \$1,245 | \$5,000 | \$5,000 |
| 19 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 | N/A | Money received from interest earned on fund 45520000's balance. | \$14,302 | \$15,000 | \$15,000 |

Prior Year Expenditure - Not Revenue Related

| | | | | | | | | | | | | | |
|------|-----------------------|----------|-------------------|------------|-----------------|--|--|--|--|--|-----------|-----|--|
| R440 | DEPARTMENT OF REVENUE | 30350000 | OPERATING REVENUE | 4020010000 | SALES & USE TAX | | | | | | (\$1,772) | \$0 | |
|------|-----------------------|----------|-------------------|------------|-----------------|--|--|--|--|--|-----------|-----|--|

State-Wide Tax Revenue Related

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|------|-----------------------|----------|---------------------|------------|----------------------|--|--|--|--|--|-------------|-----|--|
| R440 | DEPARTMENT OF REVENUE | 31187000 | STRAT HIGHWAY PROG | 4030020000 | GASOLINE TAX | | | | | | \$203,943 | \$0 | |
| R440 | DEPARTMENT OF REVENUE | 33507000 | ABL INSPECTION FEES | 4116080000 | ABL INSPECTION FEES | | | | | | \$250 | \$0 | |
| R440 | DEPARTMENT OF REVENUE | 35107000 | SPEC TRIB SALE TX | 4020010019 | SALES/USE SPC TRIBAL | | | | | | \$240,144 | \$0 | |
| R440 | DEPARTMENT OF REVENUE | 38027000 | SPECIAL FUEL TAX | 4030030000 | SPECIAL FUEL TAX | | | | | | \$225,641 | \$0 | |
| R440 | DEPARTMENT OF REVENUE | 38977000 | GASOLINE TAX | 4030020000 | GASOLINE TAX | | | | | | \$1,040,867 | \$0 | |
| R440 | DEPARTMENT OF REVENUE | 38977000 | GASOLINE TAX | 4150180000 | MOTOR FUEL LICENSES | | | | | | \$13,850 | \$0 | |
| R440 | DEPARTMENT OF REVENUE | 38997000 | HIGHWAY USE TAX | 4030040000 | HIGHWAY USE TAX | | | | | | \$26 | \$0 | |
| R440 | DEPARTMENT OF REVENUE | 39850000 | FOREST RENEWAL FUND | 4120060000 | PRIM FOREST PRD ASES | | | | | | \$1,112 | \$0 | |
| R440 | DEPARTMENT OF REVENUE | 49730000 | EDUC IMPROVEMENT | 4020020000 | SALES TAX-EIA | | | | | | \$3,518,592 | \$0 | |

Agency Funds

Cash Balances and Expenditures

Name of Agency Contact: Matthew Norman
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| Agency Code | Agency Name (or Acronym) | Fund Number | Fund Title | FY 2018-19 Year End Cash Balance | FY 2018-19 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 |
|-------------|--------------------------|-------------|----------------------|----------------------------------|---|-------------------------------------|---|
| 1 R440 | DEPARTMENT OF REVENUE | 30350000 | OPERATING REVENUE | \$6,028,542 | \$31,728,249 | 19.00% | The carry-forward balance is needed to fund security compliance upgrades, data protection, and contingencies for immediate one-time spending. These funds are also needed for the replacement of the agency's IT related assets and to cover the agency's increased operating costs associated with the implementation of the new state-of-the-art tax processing system. |
| 2 R440 | DEPARTMENT OF REVENUE | 30350020 | OP REV-INFO RES MGMT | \$2,863 | \$0 | N/A | N/A |
| 3 R440 | DEPARTMENT OF REVENUE | 30350023 | TOBACCO ENFORCEMENT | \$156,652 | \$292,641 | 53.53% | 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. |
| 4 R440 | DEPARTMENT OF REVENUE | 30350036 | BANKRUP FD-GEN CSEL | \$635,489 | \$0 | N/A | These funds are needed to provide funding for Bankruptcy related functions of the agency. The funds will be used for personnel costs related to Bankruptcy. |
| 5 R440 | DEPARTMENT OF REVENUE | 31390000 | BINGO REVENUE-ADMIN | -\$12,287 | \$352,306 | -3.49% | N/A |
| 6 R440 | DEPARTMENT OF REVENUE | 31670000 | TAX EDUCATION PROG | \$6,559 | \$13,002 | 50.44% | These funds are needed to cover the related direct costs of taxpayer education and information programs. The balance being carried forward will also be used to recover direct costs pursuant to 12-4-388(A and B). |
| 7 R440 | DEPARTMENT OF REVENUE | 31860000 | EXPERT WITNESS EXP | \$1 | \$779 | 0.07% | N/A |
| 8 R440 | DEPARTMENT OF REVENUE | 36060000 | SC BUS ONE STOP PROJ | \$1,876,016 | \$930,265 | 201.66% | These funds are needed to provide funding for the South Carolina Business One Stop (SCBOS) program. These funds will be used for personnel costs related to operating that program, along with any infrastructure related expenses this program may need. |
| 9 R440 | DEPARTMENT OF REVENUE | 38110000 | DOR DATA WAREHOUSE | \$1,558,062 | \$764,850 | 203.71% | These funds are needed to provide funding for the Data Warehouse functions of the agency. These funds will be used for personnel costs related to operating that program, along with any infrastructure related expenses this program may need. |
| 10 R440 | DEPARTMENT OF REVENUE | 39580000 | SALE OF ASSETS | \$11,129 | \$0 | N/A | N/A |
| 11 R440 | DEPARTMENT OF REVENUE | 45520000 | CID-EQUITABLE SHARIN | \$703,572 | \$38,402 | 1832.14% | These funds were given as part of an Equitable Sharing agreement, and can only be spent as stipulated in the agreement. The exhaustion of this fund balance will take several years, due to those stipulations. |

| Agency Code | Agency Name (or Acronym) | Fund Number | Fund Title | FY 2018-19 Year End Cash Balance | FY 2018-19 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 |
|-------------|--------------------------|-------------|------------|----------------------------------|---|-------------------------------------|---|
|-------------|--------------------------|-------------|------------|----------------------------------|---|-------------------------------------|---|

State-Wide Tax Revenue Related

| | | | | | | | |
|------|-----------------------|----------|----------------------|-------------|-----|--|--|
| R440 | DEPARTMENT OF REVENUE | 31187000 | STRAT HIGHWAY PROG | \$203,943 | \$0 | | |
| R440 | DEPARTMENT OF REVENUE | 31270000 | AGING COMM DEV FD | \$13,739 | \$0 | | |
| R440 | DEPARTMENT OF REVENUE | 31660000 | STATE AVIATION FUND | \$54,229 | \$0 | | |
| R440 | DEPARTMENT OF REVENUE | 33507000 | ABL INSPECTION FEES | \$280 | \$0 | | |
| R440 | DEPARTMENT OF REVENUE | 35107000 | SPEC TRIB SALE TX | \$1,983,026 | \$0 | | |
| R440 | DEPARTMENT OF REVENUE | 38027000 | SPECIAL FUEL TAX | \$225,641 | \$0 | | |
| R440 | DEPARTMENT OF REVENUE | 38060000 | NURS HOME BD LOCATOR | \$24,840 | \$0 | | |
| R440 | DEPARTMENT OF REVENUE | 38977000 | GASOLINE TAX | \$1,054,717 | \$0 | | |
| R440 | DEPARTMENT OF REVENUE | 38997000 | HIGHWAY USE TAX | \$26 | \$0 | | |
| R440 | DEPARTMENT OF REVENUE | 39850000 | FOREST RENEWAL FUND | \$22,710 | \$0 | | |
| R440 | DEPARTMENT OF REVENUE | 41260000 | PRT DEVELOPMENT FUND | \$28,848 | \$0 | | |
| R440 | DEPARTMENT OF REVENUE | 46K50000 | TOB SUR-MED RES FD | \$137,984 | \$0 | | |