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| Link To Fees: | https://dor.sc.gov/communications/reports |

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 | \$17,244,555 | \$20,000,000 | \$20,000,000 |
| 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 | \$7,855 | \$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 | \$511,739 | \$500,000 | \$500,000 |
| 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 | \$120,750 | \$120,000 | \$120,000 |
| R440 | Department Of Revenue | 30350000 | OPERATING REVENUE | 4380070000 | DOR COST RECOVERY FE | 12-4-388(C & 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. | \$1,294,068 | \$1,300,000 | \$1,300,000 |
| 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 | \$202,711 | \$200,000 | \$200,000 |
| 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 | \$7,027,111 | \$7,000,000 | \$7,000,000 |
| 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 | \$6,302,422 | \$6,500,000 | \$6,500,000 |
| 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 | \$1,177 | \$5,000 | \$5,000 |
| R440 | Department Of Revenue | 30350000 | OPERATING REVENUE | 4520010000 | REFUND PYR EXP | NA | To record the refund of a prior year expense | General Operations | NA | Money received from a prior year's expenditure | \$1,755 | \$0 | \$0 |
| 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 | \$3,772 | \$0 | \$0 |
| R440 | Department Of Revenue | 30350000 | OPERATING REVENUE | 4520010039 | SCANA & SANTEE COOPE | NA | To record any refunds from the SCANA and Santee Cooper settlements | General Operations | NA | Money received as the result of the SCANA and Santee Cooper settlements | \$12,265 | \$0 | \$0 |

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| 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 | \$5,214,702 | \$5,000,000 | \$5,000,000 |
| 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 | \$327,382 | \$350,000 | \$350,000 |
| 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 | \$210,167 | \$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 | \$2,925,258 | \$3,000,000 | \$3,000,000 |
| 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 | \$1,409,215 | \$1,500,000 | \$1,500,000 |
| 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 surplused assets | Asset Purchases | NA | Money received from State Surplus for the sale of assets | \$14,270 | \$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. | \$12,341 | \$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 | \$7,778,615 | \$46,523,603 | 16.72% | 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 the state data. |
| R440 | Department Of Revenue | 30350023 | TOBACCO ENFORCEMENT | \$551,883 | \$287,729 | 191.81% | 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(1) as passed in H.4151. |
| R440 | Department Of Revenue | 30350036 | BANKRUP FD-GEN CSEL | \$386,600 | \$235,037 | 164.48% | These funds are needed for bankruptcy related functions of the agency, including personnel costs. |
| R440 | Department Of Revenue | 31390000 | BINGO REVENUE-ADMIN | \$2,713 | \$327,382 | 0.83% | |
| R440 | Department Of Revenue | 31670000 | TAX EDUCATION PROG | \$3,232 | \$0 | 0.00% | |
| R440 | Department Of Revenue | 31860000 | EXPERT WITNESS EXP | \$1 | \$210,167 | 0.00% | |
| R440 | Department Of Revenue | 36060000 | SC BUS ONE STOP PROJ | \$3,733,219 | \$268,056 | 1392.70% | 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 | \$1,558,062 | \$1,409,215 | 110.56% | 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 | \$5,889 | \$0 | 0.00% | |
| R440 | Department Of Revenue | 45520000 | CID-EQUITABLE SHARIN | \$613,861 | \$90,713 | 676.71% | 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. |