

**SUMMARY OF DEED RECORDING FEE FOR TRANSACTIONS
INVOLVING GOVERNMENTAL ENTITIES AND NON-
GOVERNMENT ENTITIES CREATED BY THE FEDERAL
GOVERNMENT:**

| <u>DEED FROM (GRANTOR)</u> | <u>DEED TO (GRANTEE)</u> | <u>TAX STATUS</u> |
|--|--|--------------------------------|
| Grantor | Grantee | Tax Due by Grantor * |
| Master-in-Equity | Individual/Business | Tax Due by Indiv./Business ** |
| Individual/Business | State Government | Exempt |
| State Government | Individual/Business | Tax Due by Indiv./Business ** |
| Individual/Business | Federal Government | Exempt |
| Federal Government | Individual/Business | Tax Due by Indiv./Business ** |
| Individual/Business | GNMA Farm Credit Bank Prod. Credit Assoc. Bank for Cooperatives Federal Land Bank Assoc. | Exempt |
| GNMA Farm Credit Bank Prod. Credit Assoc. Bank for Cooperatives Federal Land Bank Assoc. | Individual/Business | Tax Due by Indiv./Business ** |
| Individual/Business | FNMA; Freddie Mac*** | Tax Due by Individual/Business |
| FNMA; Freddie Mac*** | Individual/Business | Exempt |

* Pursuant to Code Section 12-24-20(A), the grantee has a secondary liability for the fee.

** Pursuant to Code Section 12-24-20(B), the liability for the fee falls upon the grantee in the case of master-in-equity deeds and deeds from the federal or state government.

*** The Federal National Mortgage Association (FNMA) and the Federal Home Loan Mortgage Corporation (Freddie Mac) were created by Congress but are not governmental entities.

From the South Carolina Department of Revenue
Deed Recording Fee Manual, 2007 edition