

Municipal Association of South Carolina
Setoff Debt Program
PO Box 12109
Columbia, SC 29211

Setoff Debt Program

2026 Interested Participants Training Session

Thursday, August 6, 2026
Municipal Association of SC
Training Room
Columbia, SC 29201

What is the Setoff Debt Program?

Delinquent debts owed to organizations can introduce uncertainty into the budget process. This causes financial stress, stretches resources, and creates a disproportionate responsibility for those individuals who pay their fair share. The Municipal Association of SC helps cities and other participating entities alleviate their delinquent debts by offering free participation in the Setoff Debt program.

How does the Setoff Debt Program work?

Each December, the Municipal Association of SC compiles and forwards to the Department of Revenue a database of delinquent accounts and debts owed to participating municipalities and other entities, as authorized by the 1992 amendment to the Setoff Debt Collection Act. The Setoff Debt Program allows cities to simplify their processes for collecting these delinquent debts and significantly reduces their staff time to manage multiple reporting requirements.

What is a debtor?

A debtor is any individual having a delinquent debt or account with any claimant agency which has not been adjusted, satisfied or set aside by court order, or discharged in bankruptcy.

What constitutes a delinquent debt?

A delinquent debt is any sum due and owed to any claimant agency. It includes the collection costs, court costs, fines, penalties, and interest which have accrued regardless of whether an effort has or is already being made to collect the sum. Examples include delinquent property taxes, rent, utility bills, parking fines, tuition fees, garbage fees or property damage costs.

Meeting Information

To participate in the Setoff Debt Program’s 2026 tax year with the Municipal Association, a representative from your organization must attend this mandatory training session. The session will train users on the Setoff Debt software application and provide system demonstrations. Attendees will also learn the requirements to participate in the program. If you are currently participating in the Setoff Debt Program through another entity, you may disregard this notice.

Meeting Location

Municipal Association of SC
1411 Gervais St.
Columbia, SC 29201

Parking is available in the Association’s garage directly behind the building on levels 4-7. Visit the Association’s website at www.masc.sc for driving directions.

Agenda

- 10:00 – 10:30 a.m. Registration**
- 10:30 – 10:35 a.m. Welcome and Introductions**
- 10:35 a.m. – 12:30 p.m. Explanation of the Program**
- Steps to participate
 - Setoff Debt Collection Act
- 12:30 - 1:30 p.m. Lunch Break**
- Lunch will be provided
- 1:30 – 4:00 p.m. Application Demonstration**
- Using the Setoff Debt Software

Registration Information

There is no charge for the meetings, but registration is required for an accurate headcount for lunch and handouts.

Seating is available on a first-come, first-served basis. Each session is limited to forty attendees.

Registration will begin May 11 and end July 6. Register online at www.masc.sc.

The session room may be cool so you may want to bring a sweater or jacket.

Contact Information

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Local Revenue Services
Municipal Association of SC
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Identifying Social Security numbers

The SC Department of Revenue accepts Social Security numbers and Individual Taxpayer Identification Numbers, or ITINs. Therefore, all claims submitted by participants must include the debtor’s Social Security numbers or ITINs. The Municipal Association offers assistance in identifying Social Security numbers for individuals.