



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210  
P.O. Box 125, Columbia, South Carolina 29214-0575

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SC INFORMATION LETTER #20-35

**SUBJECT:** Buydowns – Tobacco Company Payments to Retailers – Effective Date  
(Sales Tax)

**DATE:** December 22, 2020

**MODIFIES:** SC Revenue Ruling #20-3

**AUTHORITY:** S.C. Code Ann. Section 12-4-320 (2014)  
S.C. Code Ann. Section 1-23-10(4) (2005)  
S.C. Revenue Procedure #09-3

**SCOPE:** An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.

On June 24, 2020, the Department issued SC Revenue Ruling #20-3, “Buydowns – Tobacco Company Payments to Retailers,” effective for retail sales occurring on or after January 1, 2021.

The purpose of this Information Letter is to inform taxpayers that the effective date of SC Revenue Ruling #20-3 has been revised to be effective for retail sales occurring on or after July 1, 2021.