



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

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

SC INFORMATION LETTER #21-3

**SUBJECT:** COVID-19 Temporary Claim for Admissions Tax Refund Process - Extended Through June 30, 2021 (Admissions Tax)

**DATE:** January 20, 2021

**MODIFIES;** SC Information Letter #20-18

**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 6, 2020, the Department issued SC Information Letter #20-18 to announce a simplified claim for refund procedure allowing a qualifying business to file a request no more than once a month for a refund of paid admissions tax as refunds are issued to ticketholders due to COVID-19. This simplified procedure applied to admissions tax refunds to ticketholders for events scheduled from March 31, 2020 through December 31, 2020 affected by COVID-19 and that are refunded by the business to the ticketholder through December 31, 2020.

The Department is announcing that the simplified refund procedure set forth in SC Information Letter #20-18 has been extended and will apply to admissions tax refunds to ticketholders for events scheduled from March 31, 2020 through June 30, 2021 affected by COVID-19 and that are refunded by the business to the ticketholder through June 30, 2021.

The full text of SC Information Letter #20-18 and the refund process can be found on the Department's Law and Policy page at [dor.sc.gov/policy](http://dor.sc.gov/policy).

Questions concerning the simplified admissions tax refund procedure allowed due to COVID-19 should be directed to the Department's Miscellaneous Tax Section at 803-896-1970 or [AdmissionsTax@dor.sc.gov](mailto:AdmissionsTax@dor.sc.gov).