



301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC INFORMATION LETTER #88-19

TO: Vicki Jinnette
Public Information Officer

FROM: Jerry B. Knight, Manager
Tax Policy and Procedures Department

DATE: October 17, 1988

SUBJECT: Sales of Motor Vehicles to Residents of Alabama
(Sales Tax)

REFERENCE: S.C. Code Ann. Section 12-35-555 (As Amended June 8, 1988)
S.C. Information Letter #88-17

AUTHORITY: S.C. Code Ann. Section 12-3-140 (1976)
SC Revenue Procedure #87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Commission which are not related to a specific set of facts.

Effective October 1, 1988, sales of motor vehicles in South Carolina to residents of the State of Alabama should be taxed at the rate of 2%. Prior to October 1, 1988, such sales were taxed at 1 1/2%.

The measure of the tax is still sales price, less any trade-in allowance.