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SC INFORMATION LETTER #89-21

TO: Vicki Jinnette  
Public Information Director

FROM: John Swearingen, Manager  
Tax Policy and Procedures Department

DATE: June 21, 1989

SUBJECT: Greenhouses Exempted as Farm Equipment  
(Property Tax)

REFERENCE: S.C. Code Ann. Section 12-37-220 B(14) (As Amended in 1989  
Appropriations Bill)

AUTHORITY: S.C. Code Ann. Section 12-3-140 91976)  
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.

S.C. Code Section 12-37-220B(14) has been amended to include greenhouses as an item of farm equipment exempt from property taxes. The exemption of greenhouses is effective for taxable years beginning after 1988.