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SC INFORMATION LETTER #90-24

TO: Vicki Jinnette Ringer  
Public Information Director

FROM: Deana West, Tax Analyst  
Tax Policy and Procedures Department

DATE: July 11, 1990

SUBJECT: Special Events Sales Tax Return  
(Retain License and Sales Tax)

REFERENCE: S. C. Code Ann. Section 12-36-510  
(As Amended June 1990)

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.

Code Sections 12-35-320 and 12-35-1127 provided retail license requirements for retailers and artists and craftsmen, and allowed certain exceptions to these requirements. These sections have been combined and also amended to allow for a "special events" sales tax return. The new code section was incorporated in the recodification of the sales and use tax law.

Effective July 1, 1990, Code Section 12-36-510, the recodified code section, allows certain retailers to file a special events sales tax return in lieu of the licensing requirements provided in this section. The special events sales tax return can be used only for a single special event operating less than 12 consecutive days. The return must be filed with the tax due within 5 days of the special event's completion. The Commission may, however, require payment on demand.

For purposes of this section, "special event" means any promotional show, trade show, fair, or carnival for which an admission fee is required for entering the event.

A "special events" sales tax return is currently being developed. For further information, please contact Gary Heuer at 803-737-4744.