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State of South Carolina  
**Department of Revenue**  
301 Gervais Street, P. O. Box 125, Columbia, South Carolina 29214

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SC INFORMATION LETTER #96-11 (TAX)

**SUBJECT:** Release of Video Game Machine Quarterly Reports under the Freedom of Information Act (Video Game Machines Act)

**DATE:** May 9, 1996

**SUPERSEDES:** All previous documents and any oral directives in conflict herewith.

**REFERENCE:** S. C. Code Ann. Section 12-21-2776 (Supp. 1995)

**AUTHORITY:** S.C. Code Ann. Section 12-4-320 (Supp. 1995)  
SC Revenue Procedure #94-1

**SCOPE:** An Information Letter is a document issued for the purpose of disseminating general information or information concerning an administrative pronouncement.

Information Letters issued to disseminate general information have no precedential value and do not represent the official position of the Department. Information Letters designated as administrative pronouncements are official advisory opinions of the Department.

**NOTICE TO ALL OWNERS OF TYPE III GAME MACHINE**

**RELEASE OF COPIES OF THE QUARTERLY TYPE III VIDEO  
GAME MACHINE REPORTS**

Code Section 12-21-2776 requires every owner of Type III video game machines to report to the Department certain information for each machine. The Department has designed and mailed to all owners of Type III video game machines the report to be used to file this information. The report must be filed on a quarterly basis no later than the 20th of the month that follows the end of the calendar quarter.

In SC Information Letter #96-10 the Department advised that an owner of Type III video game machines will not be issued any machine or other licenses until all quarterly reports that are due are filed, provided the owner is current with respect to all other reports, returns and taxes.

The question has arisen as to whether or not copies of these reports can be released to any person making a written request for such copies.

Based on a review of the "Freedom of Information Act" and applicable court cases, the Department has initially determined that copies of these quarterly reports can be released.

However, before the Department finalizes this determination that such reports can be released, the Department would like to give machine owners, and their representatives, an opportunity to present information as to why such information should not be released under the Freedom of Information Act. Such information should be sent in writing to the following address by June 15, 1996:

South Carolina Department of Revenue  
Office of the General Counsel  
Attention - John P. McCormack  
P.O. Box 125  
Columbia, South Carolina 29214

Upon receipt and review of this information, the Department will make its final determination concerning the release of copies of the quarterly report. The Department will not release copies of these reports until this determination is made. However, the Department may, at its discretion, publish statistics based on the information in these reports.