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

SC INFORMATION LETTER #97-21

SUBJECT: ADMINISTRATIVE PRONOUNCEMENT
State Tax Liens - Statute of Limitations

DATE: November 24, 1997

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

REFERENCE: S. C. Code Ann. Section 12-54-120 (Supp. 1996)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1996)
SC Revenue Procedure #97-8

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.

Due to the repeal of Code Section 12-49-70, questions have arisen as to when state tax liens expire. The provisions of Code Section 12-54-120 state that “the amount of the warrant docketed becomes a lien on the title to and interest in real property or chattels real or any property of the taxpayer against whom it is issued in the same manner as a judgement duly docketed in the clerk’s office.” (Emphasis added.)

As such, a state tax lien expires ten years from the date it was filed in the office of the clerk of court, the register of mesne conveyance, the register of deeds, or any other office maintaining such public records.