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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 REVENUE PROCEDURE #96- 4

**SUBJECT:** Deed Recording Fee - Effective Date

**EFFECTIVE DATE:** See Discussion Below.

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

**REFERENCES:** Act No. 458, Part II, Section 57 (Enacted June 1996)

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

**SCOPE:** A Revenue Procedure is a statement which provides information of a procedural nature. It is valid and remains in effect until superseded or modified by a change in the statute or regulations or a subsequent court decision, Revenue Procedure or Revenue Ruling.

**NEW DEED RECORDING FEE**  
**Effective Date**

The effective date of the new deed recording fee is December 1, 1996. All deeds executed prior to this date are subject to the law in effect through November 30, 1996, regardless of the date on which the deed is recorded. Deeds executed prior to December 1, 1996 are not subject to the new deed recording fee.

For example, deeds executed on November 29, 1996, but not recorded until December 2, 1996, are subject to the documentary tax laws and regulations in effect through November 30, 1996 and are not subject to the new deed recording fee.

If your office has any documentary tax stamps on hand when such deeds are presented for recording, then documentary tax stamps should be affixed to the deeds if the deed does not already have the proper amount of tax stamps affixed.

If your office does not have enough tax stamps to affix to a deed, then the documentary tax should be calculated on such deeds in accordance with the law in effect through November 30, 1996. A notation should then be placed on the deed as to the documentary tax due and the tax collected should be included on the deed recording fee return filed for that month.

All deeds executed on or after December 1, 1996 are subject to the provisions of the new deed recording fee.

If you have any questions concerning this matter, please contact John McCormack at (803) 737-4438.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/Burnet R. Maybank III

Burnet R. Maybank, III, Director

Columbia, South Carolina  
November 18, 1996