

117-1200 Alcoholic Liquor Taxes

117-1200.1. Sales to Governmental Reservations

117-1200.2. Purchases by Retail Liquor Dealers

117-1200.3. Collection and Payment of Tax and the Maintaining of Records

117-1200 Alcoholic Liquor Taxes.

Chapter 33 of Title 12 imposes various taxes on alcoholic liquors. The following subsections address various aspects of these taxes as administered by the South Carolina Department of Revenue.

117-1200.1. Sales to Governmental Reservations.

Any wholesale liquor dealer is permitted to deliver from his stock of alcoholic liquors to Officer's Clubs, Canteens, or other such organizations located on government reservations when such purchases are permitted under the regulations of the Federal Government. Such deliveries by wholesalers to be made in a vehicle owned and operated by such wholesaler or by a common carrier. The wholesaler will be required to pay the additional taxes on wholesale sales as imposed in Sections 12-33-410 and 12-33-420 as amended.

117-1200.2. Purchases by Retail Liquor Dealers.

No retail liquor dealer shall be permitted to purchase any alcoholic liquors except from a licensed dealer in this State. The purchase, or negotiation for purchase, of alcoholic liquors from without the State by a retail dealer is strictly forbidden. No wholesale liquor dealer shall be permitted to purchase alcoholic liquors for the exclusive use of any retailer.

117-1200.3. Collection and Payment of Tax and the Maintaining of Records.

The General Assembly in Section 12-33-250, provided for the collection and payment of the license taxes levied by Sections 12-33-230 and 12-33-240 in the same manner and under the same conditions as the taxes imposed by Sections 12-33-410 and 12-33-460. The payment of taxes levied by Sections 12-33-410 and 12-33-460 is provided for by Section 12-33-480 and requires the same on or before the tenth day of the month next succeeding the month in which the tax accrues. A report is required on or before the tenth of each month on forms prescribed by the Department stating the number of cases of alcoholic liquors sold during the preceding month.

The licensed wholesaler must maintain adequate and complete records. Such records shall be available for examination and review by the Department.

HISTORY: Added by State Register Volume 27, Issue No. 6, Part 2, eff June 27, 2003.