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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 #05-20

SUBJECT: Advisory Opinion Index

DATE: July 7, 2005

SUPERSEDES: SC Information Letter #05-11

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)  
SC Revenue Procedure #03-1

SCOPE: An Information Letter is a written statement issued to the public by the Department to announce general information useful in complying with the laws administered by the Department. **An Information Letter has no precedential value, and is not binding on the public or the Department.**

An index of South Carolina advisory opinions issued by the Department from 1987 to June 30, 2005 is attached.

A citator is also available that provides assistance in determining what effect new advisory opinions have on those previously published. A copy of the citator may be obtained from our website at [www.sctax.org](http://www.sctax.org).

## ADVISORY OPINION INDEX

Advisory Opinions are abbreviated and indexed as follows:

- RR - Revenue Ruling
- TRR - Temporary Revenue Ruling
- RP - Revenue Procedure
- TRP - Temporary Revenue Procedure
- PLR - Private Letter Ruling
- TAM - Technical Advice Memorandum
- IL - Information Letter

From January 1, 2000 through December 31, 2002, the Department issued advisory opinions under names different than listed above. They were referred to and abbreviated as:

- RAB - Revenue Advisory Bulletin
- TRAB - Temporary Revenue Advisory Bulletin
- RPB - Revenue Procedural Bulletin
- TRPB - Temporary Revenue Procedural Bulletin
- PRO - Private Revenue Opinion
- RIB - Revenue Informational Bulletin

Advisory Opinions are indexed under the following major categories:

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  - Coin Operated Devices
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5. PROPERTY TAXES & FEE IN LIEU OF PROPERTY TAXES
6. SALES, USE, ACCOMMODATIONS, & CASUAL EXCISE TAXES

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**JUNE 30, 2005**

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