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

SC INFORMATION LETTER #96-4

SUBJECT: ADMINISTRATIVE PRONOUNCEMENT
Property Tax Extension - Holiday

DATE: January 16, 1996

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

REFERENCE: S. C. Code Ann. Section 12-4-520 (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.

Pursuant to Code Section 12-4-520(6) the Comptroller General has extended the time for the collection of property taxes due on January 15, 1996 (Martin Luther King's birthday) to the end of business on January 17, 1996. In accordance with this decision, the Department of Revenue has postponed the imposition of penalties so that a person who pays property taxes from January 15, 1996 through the end of business January 17, 1996 will not be assessed a penalty.