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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 99-8

**SUBJECT:** ADMINISTRATIVE PRONOUNCEMENT  
Withdrawal of Certain Documents Dealing with Property Taxes  
and Local Option Taxes Collected by the Department of Revenue

**DATE:** May 6, 1999

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

**REFERENCE:** S. C. Code Ann. Section 6-1-320 (Supp. 1998)  
S. C. Code Ann. Section 12-37-250 (Supp. 1998)  
S. C. Code Ann. Section 12-37-251 (Supp. 1998)  
S. C. Code Ann. Section 12-43-220(c) (Supp. 1998)  
S. C. Code Ann. Section 31-17-360 (Supp. 1998)

**AUTHORITY:** S. C. Code Ann. Section 12-4-320 (Supp. 1997)  
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.

The following documents are hereby withdrawn:

- (1) Revenue Ruling 98-6 (Taxes Due on Mobile Home Moved Out of County)
- (2) Revenue Procedure 98-4 (Maximum Millage Rate Calculation)
- (3) Information Letter 97-8 (Rollback Millage)
- (4) Revenue Ruling 97-4 (Legal Residence)
- (5) Revenue Ruling 96-6 (Meaning of Terms Capital Construction, School, and Operations for Purposes of Section 12-37-251)
- (6) Revenue Ruling 95-14 (Homestead Exemption)
- (7) Information Letter 98-15 (Exemptions - Local Option Taxes Collected by DOR)