

REFERENCES

Department Website. This publication cites many South Carolina code sections, regulations, attorney general opinions, and Department advisory opinions (Revenue Procedures, Revenue Rulings, etc.) The full text of these references is available through the Department's website at: dor.sc.gov/policy.

Advisory Opinions by E-Mail. The Department has an "Advisory Opinion E-Mail Subscription Service." Persons who sign up for this free service will automatically receive draft, temporary, and final Revenue Rulings and Revenue Procedures, and final Private Letter Rulings and Information Letters by e-mail. These statements provide guidance concerning the application of laws administered by the Department. To sign up, go to the Department's website and click on "Policy and Publications," then "Law & Policy," and then "Sign up to receive Policy emails."

Advisory Opinion Index. Advisory opinions issued by the Department are available on the Department's website and are indexed by both tax type and calendar year. To view an alphabetical index listing all advisory opinions by tax type click on "Alphabetical Index (By Tax Category)." To view a chronological index of advisory opinions issued during the calendar year click on "Calendar Year Index." The calendar year index only contains advisory opinions issued on or after January 1, 2003.

Other Sites. Also available through the Department's website are Administrative Law Court decisions and proposed and passed legislation at the General Assembly. These sites can be accessed from the Department's website by clicking on "Policy and Publications," "Law and Policy," and "Helpful Links". A link is also provided to the South Carolina Code of Laws and Regulations.

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The Department would appreciate any comments or notification of any errors. Such comments should be sent to:

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This book is up to date as of February 2023. Legislation passed, cases decided, or Department advisory opinions issued after that date are not reflected in this publication unless otherwise specified.

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