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

SC REVENUE INFORMATIONAL BULLETIN #00-24

SUBJECT: Advisory Opinion and Informational Bulletin Index

DATE: December 29, 2000

SUPERSEDES: SC Revenue Informational Bulletin #00-18

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
SC Revenue Procedure #99-4

SCOPE: A Revenue Informational Bulletin 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. **A Revenue Informational Bulletin has no precedential value, and is not binding on the public or the Department.**

An index of South Carolina advisory opinions and informational bulletins issued by the Department from 1987 to December 31, 2000 is attached.

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

ADVISORY OPINION INDEX

Advisory Opinions and Informational Bulletins are abbreviated and indexed as follows:

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

Prior to the year 2000, the Department issued five types of advisory opinions. These are abbreviated and indexed as follows:

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

Advisory Opinions and Informational Bulletins are indexed under the following major categories:

1. ADMINISTRATIVE

2. ALCOHOLIC BEVERAGE LICENSING & REGULATION

3. INCOME TAXES

4. MISCELLANEOUS TAXES:

Admissions Tax	Estate and Gift Taxes
Annual Reports and Licenses	Gas, Motor Oil, & Highway Use
Beer and Wine Tax	Other Items
Bingo	Retail/Business License
Coin Operated Devices	Soft Drink Tax
Deed Recording Fee	Waste Disposal Tax
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5. PROPERTY TAXES & FEE IN LIEU OF PROPERTY TAXES

6. SALES, USE, ACCOMMODATIONS, & CASUAL EXCISE TAXES

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