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

SC REVENUE INFORMATIONAL BULLETIN #02-13

SUBJECT: Advisory Opinion and Informational Bulletin Index

DATE: June 28, 2002

SUPERSEDES: SC Revenue Informational Bulletin #02-8

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 June 30, 2002 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:

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 - Bingo
 - Coin Operated Devices
 - Deed Recording Fee
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 - Estate and Gift Taxes
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