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

SC REVENUE INFORMATIONAL BULLETIN #00-1

SUBJECT: Citator - SC Advisory Opinions and Informational Bulletins

DATE: January 4, 2000

SUPERSEDES: SC Information Letter #99-18

AUTHORITY: S. C. Code Ann. Section 12-4-320 (Supp. 1998)
SC Revenue Procedure #97-8

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.**

A citator of advisory opinions and informational bulletins issued by the Department 1987 to December 31, 1999 is available. This citator provides assistance in determining what effect new advisory opinions have on those previously published to the best of our knowledge. **It does not include the effect new laws, regulations, or court decisions have on previously issued advisory opinions.**

This citator has been compiled as a reference tool for the convenience of taxpayers, tax practitioners, and Department employees. Because of the number of years and the number of advisory opinions, it is possible that you may find an error or omission in this citator. If you find an error or omission, please contact Deana West at the Department's Office of General Counsel - Policy Section at 803-898-5139.

A copy of the citator is attached.

CITATOR

ADVISORY OPINIONS AND INFORMATIONAL BULLETINS

Attached is a citator that provides assistance in determining what effect new advisory opinions have on those previously published. It will generally be revised and issued on a quarterly basis.

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 the following types of advisory opinions which were referred to and indexed as:

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

The citator is organized by type of advisory opinion and lists each one effected in chronological order by year of issuance. Advisory opinions that are not listed in the citator are not obsolete, modified, or superseded, to the best of our knowledge.

A definition of the terms used in the citator to describe effected advisory opinions are as follows:

Modified by - The boldfaced advisory opinion has been changed in part. This term is commonly used to identify advisory opinions which have been changed in part by another advisory opinion.

Modifying - The boldfaced advisory opinion changes in part a previously issued advisory opinion.

Obsolete - The boldfaced advisory opinion has been withdrawn or is no longer valid.

Superseded by - The boldfaced advisory opinion has been replaced by a subsequent advisory opinion.

Superseding - The boldfaced advisory opinion is replacing a previously issued advisory opinion.

The Advisory Opinion Index and Interest Rate of Underpayments and Overpayments are issued quarterly and contain information of a cumulative nature. Exhibit 1 contains the most recently issued information on these topics. Informational bulletins issued previously remain valid for the periods they cover.

Information concerning sales of motor vehicles, trailers, semitrailers and pole trailers to nonresidents are updated on a regular basis as warranted by legislative changes in other states. Exhibit 2 contains the most recent information on this topic. Informational bulletins issued previously remain valid for the period of time prior to the change in law.

SC REVENUE RULINGS

REVENUE RULING #87-3

Modified by RR #91-15

REVENUE RULING #87-4

Modified by RR #91-15

Superseded by RR #87-6

REVENUE RULING #87-5

Modified by Code Section 12-7-1220

REVENUE RULING #87-6

Modified by RR #91-15

Superseding RR #87-4

REVENUE RULING #87-8

Modified by Code Section 12-36-2110(D)

REVENUE RULING #88-2

Superseded by RR #97-3

REVENUE RULING #88-6

Superseded by IL #94-31

REVENUE RULING #88-9

Obsolete

REVENUE RULING #89-1

Obsolete

REVENUE RULING #89-5

Modified by Code Section 12-36-2120(2)

See IL #89-10

REVENUE RULING #89-9

Superseded by RP #95-5

REVENUE RULING #89-12

Obsolete

(Revised 12/31/99)

REVENUE RULING #89-14

Modified by Code Sections 12-36-60 and 12-36-910

REVENUE RULING #89-15

Superseded by RR #90-3

Superseded by RR #89-19

Superseding IL #89-22

REVENUE RULING #89-17

Superseded by RR #97-3

REVENUE RULING #89-19

Superseded by RR #90-3

Superseding RR #89-15

Superseding IL #89-22

REVENUE RULING #89-20

Superseded by IL #90-6

Superseding IL #89-19

REVENUE RULING #89-23

Modified by Code Section 12-21-3420(12)

Modified by RR #90-8

Modified by RR #90-2

REVENUE RULING #90-2

Modifying RR #89-23

REVENUE RULING #90-3

Modified by IL #93-18

Modified by Code Section 12-9-510

Superseding RR #89-19

Superseding RR #89-15

Superseding IL #89-22

REVENUE RULING #90-4

Superseded by RR #90-7

REVENUE RULING #90-5

Obsolete

See Code Section 12-21-3400

REVENUE RULING #90-7

Modified by Code Section 12-21-2420(14)

Modified by RR #92-1

Modified by IL #91-17

Modified by IL #91-10

Superseding RR #90-4

REVENUE RULING #90-8

Modifying RR #89-23

REVENUE RULING #90-9

Superseded by RR #96-2

Modified by Code Sections 12-21-2720 and 12-21-2719

Modifying TAM #90-8

Modifying TAM #90-7

REVENUE RULING #90-11

Superseded by RR #91-17

REVENUE RULING #91-1

Modified by Code Section 12-7-460

Modifying IL #89-30

Modifying IL #89-1

Modifying IL #88-15

REVENUE RULING #91-3

Superseding IL #89-25

REVENUE RULING #91-4

Obsolete

REVENUE RULING #91-10

Obsolete

REVENUE RULING #91-14

Superseding TAM #90-8

REVENUE RULING #91-15

Superseding IL #88-7

Modifying RR #87-6

Modifying RR #87-4

Modifying RR #87-3

Modifying PLR #87-6

REVENUE RULING #91-16

Superseded by RR #93-10
Modifying PLR #88-19

REVENUE RULING #91-17

Superseding IL #91-13
Superseding RR #90-11

REVENUE RULING #92-1

Modifying IL #91-17
Modifying IL #91-10
Modifying RR #90-7

REVENUE RULING #92-3

Superseded by RR #95-6

REVENUE RULING #92-7

Superseded by RR #92-14

REVENUE RULING #92-10

Modified by RR #93-13

REVENUE RULING #92-11

Superseded by RR #94-2

REVENUE RULING #92-13

Modified by Code Section 12-7-430(d)(9)

REVENUE RULING #92-14

Superseding RR #92-7
Superseding TAM #88-7

REVENUE RULING #92-15

Modified by IL #93-28

REVENUE RULING #93-3

Superseded by RR #97-9

REVENUE RULING #93-4

Modifying PLR #89-6

REVENUE RULING #93-8

Obsolete

REVENUE RULING #93-10

Superseded by RR #87-15
Superseding RR #91-16

REVENUE RULING #93-12

Superseded by RR #94-9

REVENUE RULING #93-13

Modifying RR #92-10

REVENUE RULING #94-2

Superseding RR #92-11

REVENUE RULING #94-6

Superseded by RR #94-10

REVENUE RULING #94-5

Superseded by IL #96-3

REVENUE RULING #94-9

Superseding RR #93-12
Superseding IL #94-3

REVENUE RULING #94-10

Superseding RR #94-6

REVENUE RULING #95-5

Superseding IL #94-23
Modifying PLR #92-7

REVENUE RULING #95-6

Superseding RR #92-3

REVENUE RULING #95-7

Superseded by RR #95-13

REVENUE RULING #95-13

Superseding RR #95-7

REVENUE RULING #95-14

Obsolete

REVENUE RULING #95-15

Modified by IL #98-20

REVENUE RULING #95-17
Superseding TAM #93-1

REVENUE RULING #96-2
Superseding RR #90-9

REVENUE RULING #96-6
Obsolete

REVENUE RULING #96-7
Superseded by RR #99-8

REVENUE RULING #96-8
Superseded by RR #97-20

REVENUE RULING #97-3
Superseded by RR #98-21
Superseding RR #89-17
Superseding RR #88-2

REVENUE RULING #97-4
Obsolete

REVENUE RULING #97-9
Superseding RR #93-3

REVENUE RULING #97-11
Superseded by RR #99-13

REVENUE RULING #97-15
Superseding RR #93-10
Superseding RR #91-16

REVENUE RULING #97-18
Obsolete

REVENUE RULING #97-20
Superseding RR #96-8

REVENUE RULING #97-22
Superseding RR#98-5

REVENUE RULING #98-5
Superseding RR #97-22

REVENUE RULING #98-6

Obsolete

REVENUE RULING #98-15

Superseded by RR #99-9

REVENUE RULING #98-21

Superseding RR #97-3

Superseding RR #89-17

Superseding RR #88-2

REVENUE RULING #99-5

Superseding IL #87-2

REVENUE RULING #99-7

Modified by IL #99-14

REVENUE RULING #99-8

Superseding RR #96-7

Superseding IL #94-6

Superseding IL #91-11

Superseding IL #88-11

REVENUE RULING #99-9

Superseding RR #98-15

REVENUE RULING #99-13

Superseding RR #97-8

SC REVENUE PROCEDURES

REVENUE PROCEDURE #87-1

Superseded by RP #93-6

REVENUE PROCEDURE #87-2

Superseded by RP #93-1

REVENUE PROCEDURE #87-3

Superseded by RP #97-1

Superseded by RP #93-6

Modified by RP #91-3

REVENUE PROCEDURE #88-1

Superseded by RP #91-6

REVENUE PROCEDURE #89-1

Superseded by RP #95-5

REVENUE PROCEDURE #89-5

Modified by Code Section 12-36-2120

REVENUE PROCEDURE #90-1

Modified by Code Section 12-9-310(3)

REVENUE PROCEDURE #92-2

Superseded by RP #96-1

REVENUE PROCEDURE #90-2

Superseded by RP #90-4

REVENUE PROCEDURE #90-3

Superseded by RP #91-5

Superseding IL #90-28

REVENUE PROCEDURE #90-4

Superseding RP #90-2

REVENUE PROCEDURE #90-5

Modified by Code Section 12-9-390

REVENUE PROCEDURE #91-1

Modified by Code Section 12-36-510

REVENUE PROCEDURE #91-3

Superseded by RP #93-6
Modifying RP #87-3

REVENUE PROCEDURE #91-5

Superseding RP #90-3
Superseding IL #90-28

REVENUE PROCEDURE #91-6

Superseded by RP #92-3
Superseding RP #88-1

REVENUE PROCEDURE #91-10

Obsolete

REVENUE PROCEDURE #92-1

Superseded by RP #95-3

REVENUE PROCEDURE #92-2

Superseded by RP #96-1

REVENUE PROCEDURE #92-3

Superseded by RP #93-3
Modified by Code Sections 12-54-420, 12-54-460, and 12-54-470
Superseding RP #91-6

REVENUE PROCEDURE #92-4

Modified by Code Section 12-4-335

REVENUE PROCEDURE #92-5

Modified by Code Section 12-9-40

REVENUE PROCEDURE #92-6

Modified by Code Section 12-4-335

REVENUE PROCEDURE #93-1

Superseded by RP #95-2
Superseding RP #87-2

REVENUE PROCEDURE #93-3

Modified by Code Section 12-54-420
Superseding RP #92-3

REVENUE PROCEDURE #93-6

Superseded by RP #94-1
Superseding RP #91-3
Superseding RP #87-3
Superseding RP #87-1

REVENUE PROCEDURE #94-1

Superseded by RP #97-8
Superseding RP #93-6

REVENUE PROCEDURE #94-2

Superseded by IL #95-11

REVENUE PROCEDURE #94-3

Modifying TAM #89-4

REVENUE PROCEDURE #95-1

Superseded by RP #98-2

REVENUE PROCEDURE #95-2

Superseded by RP #97-6
Superseding RP #93-1

REVENUE PROCEDURE #95-3

Superseded by RP #95-6
Superseding RP #92-1

REVENUE PROCEDURE #95-5

Superseding RP #89-1
Superseding RR #89-9

REVENUE PROCEDURE #95-6

Superseding RP #95-3

REVENUE PROCEDURE #96-1

Superseding IL #94-5
Superseding RP #92-2

REVENUE PROCEDURE #96-2

Superseding IL #96-5

REVENUE PROCEDURE #97-1

Superseding RP #87-3

REVENUE PROCEDURE #97-2

Superseded by RP #99-1

REVENUE PROCEDURE #97-6

Superseded by RP #98-3

REVENUE PROCEDURE #97-8

Superseded by RP #99-4

Superseding RP #94-1

REVENUE PROCEDURE #98-2

Superseding RP #95-1

REVENUE PROCEDURE #98-3

Superseding RP #97-6

REVENUE PROCEDURE #98-4

Obsolete

REVENUE PROCEDURE #99-1

Superseding RP #97-2

REVENUE PROCEDURE #99-4

Superseding RP #97-8

SC PRIVATE LETTER RULINGS

PRIVATE LETTER RULING #87-4

Modified by Code Section 12-37-930

PRIVATE LETTER RULING #87-5

Modified by Code Section 12-37-220(B)(30)

PRIVATE LETTER RULING #87-6

Modified by RR #91-15

PRIVATE LETTER RULING #87-7

Modified by Code Section 12-7-1240

PRIVATE LETTER RULING #87-8

Modified by Code Section 12-37-220(B)(30)

PRIVATE LETTER RULING #88-6

Modified by IL #92-1

Superseded by IL #90-9

Superseded by IL #89-13

PRIVATE LETTER RULING #88-19

Modified by Dept of Revenue v. Wrigley

Modified by RR #91-16

PRIVATE LETTER RULING #89-1

Modified by Code Section 12-7-1220

PRIVATE LETTER RULING #89-5

Modified by Code Section 12-7-460

Modified by IL #89-30

PRIVATE LETTER RULING #89-6

Modified by RR #93-4

PRIVATE LETTER RULING #89-7

Modified by Code Section 12-7-1245

PRIVATE LETTER RULING #89-9

Modified by Code Section 12-36-2120(25)

PRIVATE LETTER RULING #89-10

Modified by RR #93-8

PRIVATE LETTER RULING #89-13

Modified by Code Section 12-7-340

Superseded by IL #90-30

PRIVATE LETTER RULING #89-19

Modified by Code Section 12-7-1245

PRIVATE LETTER RULING #90-2

Modified by Code Section 12-36-2120(25)

PRIVATE LETTER RULING #90-11

Modified by Code Section 12-36-2120(25)

PRIVATE LETTER RULING #90-14

Modified by Code Section 12-36-2120(19)

PRIVATE LETTER RULING #91-2

Modified by Code Sections 12-7-1245 & 12-37-220(B)(32)

PRIVATE LETTER RULING #91-3

Modified by Code Section 12-7-1245

PRIVATE LETTER RULING #92-7

Modified by RR #95-5

SC TECHNICAL ADVICE MEMORANDA

TECHNICAL ADVICE MEMORANDUM #87-2

Superseded by TAM #87-14

TECHNICAL ADVICE MEMORANDUM #87-3

Modified by TAM #89-5

TECHNICAL ADVICE MEMORANDUM #87-8

Superseded by Code Sections 12-19-100 & 12-19-110

TECHNICAL ADVICE MEMORANDUM # 87-9

Modified by Code Section 12-54-85

TECHNICAL ADVICE MEMORANDUM #87-11

Obsolete

TECHNICAL ADVICE MEMORANDUM #87-14

Superseding TAM #87-2

TECHNICAL ADVICE MEMORANDUM #88-2

Modified by Code Section 12-9-310

TECHNICAL ADVICE MEMORANDUM #88-5

Obsolete

TECHNICAL ADVICE MEMORANDUM #88-7

Superseded by RR #92-14

TECHNICAL ADVICE MEMORANDUM #89-3

Modified by Code Section 12-54-85

TECHNICAL ADVICE MEMORANDUM #89-4

Modified by Code Section 12-27-1510

Modified by RP #94-3

TECHNICAL ADVICE MEMORANDUM #89-5

Modifying TAM #87-3

TECHNICAL ADVICE MEMORANDUM #89-7

Superseded by IL #94-23

TECHNICAL ADVICE MEMORANDUM #89-14

Modified by Code Section 12-7-1250

TECHNICAL ADVICE MEMORANDUM #90-7

Modified by RR #90-9

TECHNICAL ADVICE MEMORANDUM #90-8

Modified by Code Section 12-21-2720

Superseded by RR #91-14

Modified by RR #90-9

TECHNICAL ADVICE MEMORANDUM #90-11

Modified by Code Section 12-21-2575

TECHNICAL ADVICE MEMORANDUM #91-1

Modified by Code Section 12-54-50

TECHNICAL ADVICE MEMORANDUM #93-1

Superseded by RR #95-17

SC INFORMATION LETTERS

INFORMATION LETTER #87-2

Superseded by RR #99-5

INFORMATION LETTER #87-3

Modified by IL #92-18

INFORMATION LETTER #88-7

Superseded by RR #91-15

INFORMATION LETTER #88-8

Modified by Code Section 12-36-2120(25)

INFORMATION LETTER #88-10

Superseded by IL #94-31

INFORMATION LETTER #88-11

Superseded by IL #91-11

INFORMATION LETTER #88-15

Modified by Code Section 12-7-460

Modified by RR #91-1

Modified by IL #89-30

INFORMATION LETTER #88-16

Superseded by IL #90-9

INFORMATION LETTER #88-20

Obsolete

INFORMATION LETTER #89-1

Modified by Code Section 12-7-460

Modified by RR #91-1

Modified by IL #89-30

INFORMATION LETTER #89-13

Modified by IL #92-1

Superseding PLR #88-6

INFORMATION LETTER #89-15

Obsolete

INFORMATION LETTER #89-18

Obsolete

INFORMATION LETTER #89-19

Superseded by IL #90-6

Superseded by RR #89-20

INFORMATION LETTER #89-20

Obsolete

INFORMATION LETTER #89-22

Superseded by RR #90-3

Superseded by RR #89-19

Superseded by RR #89-15

INFORMATION LETTER #89-25

Superseded by RR #91-3

INFORMATION LETTER #89-27

Superseded by IL #98-8

INFORMATION LETTER #89-30

Modified by Code Section 12-7-460

Modified by RR #91-1

Modifying PLR #89-5

Modifying IL #89-1

Modifying IL #88-15

INFORMATION LETTER #89-35

Modified by Code Section 12-36-2120

INFORMATION LETTER #90-3

Superseded by IL #98-8

INFORMATION LETTER #90-6

Superseding RR #89-20

Superseding IL #89-19

INFORMATION LETTER #90-9

Superseded by IL #93-26

Modified by IL #92-1

Superseding IL #88-16

Superseding PLR #88-6

INFORMATION LETTER #90-20

Modified by Code Section 12-9-390

INFORMATION LETTER #90-23

Modified by Code Sections 4-9-195 and 5-21-140

INFORMATION LETTER #90-24

Modified by Code Section 12-36-510

INFORMATION LETTER #90-28

Superseded by RP #91-5

Superseded by RP #90-3

INFORMATION LETTER #90-29

Modified by IL #92-19

INFORMATION LETTER #90-30

Superseding PLR #89-13

INFORMATION LETTER #90-31

Obsolete

See Code Section 12-36-2110

INFORMATION LETTER #90-37

Obsolete

INFORMATION LETTER #91-4

Superseded by IL #92-1

Superseded by IL #91-5

INFORMATION LETTER #91-5

Superseded by IL #92-1

Superseding IL #91-4

INFORMATION LETTER #91-6

Superseded by IL #91-18

INFORMATION LETTER #91-10

Modified by RR #92-1

Modified by IL #91-17

Modifying RR #90-7

INFORMATION LETTER #91-11

Superseded by IL #94-6

Superseding IL #88-11

INFORMATION LETTER #91-13

Superseded by IL #92-7
Superseded by IL #91-27
Superseded by RR #91-17

INFORMATION LETTER #91-17

Modified by RR #92-1
Modifying IL #91-10
Modifying RR #90-7

INFORMATION LETTER #91-18

Superseding IL #91-6

INFORMATION LETTER #91-26

Modified by IL #92-25

INFORMATION LETTER #91-27

Superseded by IL #92-7
Superseding IL #91-13

INFORMATION LETTER #92-1

Modifying PLR #88-6
Superseding IL #91-5
Superseding IL #91-4
Modifying IL #90-9
Modifying IL #89-13
Modifying IL #88-16

INFORMATION LETTER #92-7

Superseded by IL #94-4
Superseding IL #91-27
Superseding IL #91-13

INFORMATION LETTER #92-14

Modified by Code Section 12-7-1245

INFORMATION LETTER #92-16

Modified by Code Section 12-9-310(A)

INFORMATION LETTER #92-18

Modifying IL #87-3

INFORMATION LETTER #92-19

Modifying IL #90-29

INFORMATION LETTER #92-20

Superseded by IL #93-9

INFORMATION LETTER #92-22

Obsolete

INFORMATION LETTER #92-25

Modifying IL #91-26

INFORMATION LETTER #93-9

Modified by Code Section 12-4-335

Superseding IL #92-20

INFORMATION LETTER #93-16

Modified by Code Section 12-9-390

INFORMATION LETTER #93-18

Modifying RR #90-3

INFORMATION LETTER #93-20

Superseded by IL #94-5

INFORMATION LETTER #93-26

Superseded by IL #95-9

Superseding IL #90-9

INFORMATION LETTER #93-28

Modifying RR #92-15

INFORMATION LETTER #94-1

Modified by Code Section 12-7-1220

INFORMATION LETTER #94-3

Superseded by RR #94-9

INFORMATION LETTER #94-4

Superseded by IL #94-34

Superseding IL #92-7

INFORMATION LETTER #94-5

Superseded by RP #96-1

Superseding IL #93-20

INFORMATION LETTER #94-6

Superseded by RR #99-8

Superseding IL #91-11

INFORMATION LETTER #94-12

Superseded by IL #96-7

INFORMATION LETTER #94-13

Superseded by IL #95-11

INFORMATION LETTER #94-23

Superseded by RR #95-5

Superseding TAM #89-7

INFORMATION LETTER #94-29

Superseded by IL #96-13

INFORMATION LETTER #94-31

Superseding RR #88-6

Superseding IL #88-10

INFORMATION LETTER #94-34

Superseded by IL #95-27

Superseding IL #94-4

INFORMATION LETTER #95-9

Superseding IL #98-18

Superseding IL #93-26

INFORMATION LETTER #95-10

Superseded by IL #95-11

INFORMATION LETTER #95-11

Superseding IL #95-10

Superseding IL #94-13

Superseding RP #94-2

INFORMATION LETTER #95-22

Superseded by RR #96-6

INFORMATION LETTER #95-23

Superseded by RR #96-6

INFORMATION LETTER #95-24

Superseded by IL #97-8

INFORMATION LETTER #95-27

Superseded by IL #97-1

Superseding IL #94-34

INFORMATION LETTER #96-2

Superseded by IL #96-12

INFORMATION LETTER #96-3

Superseding RR #94-5

INFORMATION LETTER #96-5

Superseded by RP #96-2

INFORMATION LETTER #96-7

Superseding IL #94-12

INFORMATION LETTER #96-12

Superseding IL #96-2

INFORMATION LETTER #96-13

Superseding IL #94-29

INFORMATION LETTER #96-15

Superseded by IL #96-25

INFORMATION LETTER #96-25

Superseding IL #96-15

INFORMATION LETTER #97-1

Superseded by IL #99-11

Superseding IL #95-27

INFORMATION LETTER #97-8

Obsolete

INFORMATION LETTER #98-3

Superseded by IL #99-20

INFORMATION LETTER #98-8

Superseding IL #90-3

Superseding IL #89-27

INFORMATION LETTER #98-15

Obsolete

INFORMATION LETTER #98-18

Superseding IL #95-9

INFORMATION LETTER #98-20

Modifying RR #95-15

INFORMATION LETTER #98-25

Superseded by IL #99-9

INFORMATION LETTER #99-11

Superseding IL #97-1

INFORMATION LETTER #99-9

Superseding IL #98-25

INFORMATION LETTER #99-14

Modifying RR #99-7

INFORMATION LETTER #99-20

Superseding IL #98-3

EXHIBIT 1

The following informational bulletins are issued on a regular basis and contain information of a cumulative nature. Therefore, only the most recently issued informational bulletins concerning these topics are listed. All prior informational bulletins on these matters remain valid.

<u>Advisory Opinion Index</u>	RIB #00-2
<u>Commission Decision Index</u>	IL #95-5
<u>Interest Rate for Under/Over Payments</u>	IL #99-21

EXHIBIT 2

Informational bulletins with respect to sales of motor vehicles, trailers, semitrailers and pole trailers to nonresidents are updated on a regular basis as warranted by legislative changes in other states. The previously issued informational bulletins remain valid for the period of time prior to the change in law.

Motor Vehicles, Trailers, Semitrailers and Pole Trailers:

IL #98-17	IL #88-21
IL #95-8	IL #88-19
IL #93-30	IL #88-17
IL #93-25	IL #88-8
IL #92-26	
IL #92-10	
IL #91-30	
IL #91-26	
IL #91-23	
IL #90-32	
IL #90-26	
IL #90-13	
IL #90-8	
IL #90-7	
IL #90-1	
IL #89-32	
IL #89-7	
IL #89-6	
IL #89-5	
IL #89-4	