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SC INFORMATION LETTER #92-5

TO: Vicki Ringer
Public Information Director

FROM: Sally Major, Tax Analyst
Tax Policy and Appeals Department

DATE: January 14, 1992

SUBJECT: Commission Decisions

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Enacted June 1991)
SC Revenue Procedure #87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Commission which are not related to a specific set of facts.

The index of Commission Decisions from 1987 through December 31, 1991 is now available. A copy of this index is attached. Additional copies may be obtained by calling the Tax Commission's Administrative Section at 803-737-4405.

The South Carolina Tax Commission Decisions from 1987 through December 31, 1991, as well as an index of these Decisions, are on reserve at the University of South Carolina School of Law Library and at each of the Tax Commission District Offices. The general public may review the decisions at the library or any of the district offices. The district offices are located in Aiken, Beaufort, Charleston, Columbia, Florence, Greenville, Myrtle Beach, Rock Hill, and Spartanburg.

The sanitized Decisions and index will be updated on a quarterly basis and will be available by the end of the month following the end of the quarter.

Due to budget restraints, the Decisions are not currently available for sale to the general public. When money is available to reproduce the Decisions, subscription information will be published in Revenews.