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SC INFORMATION LETTER #94-37 (TAX)

SUBJECT: Commission Decisions
All Taxes

DATE: January 6, 1995

SUPERSEDES: SC Information Letter #94-25

AUTHORITY: S.C. Code Ann. Section 12-4-320 (1993 Supp.)
SC Revenue Procedure #94-1

SCOPE: An Information Letter is a document issued for the purpose of disseminating general information or information concerning an administrative pronouncement.

Information Letters issued to disseminate general information have no precedential value and do not represent the official position of the Department. Information Letters designated as administrative pronouncements do represent the official position of the Department.

The index of Commission Decisions from 1987 through December 31, 1994 is now available. A copy of this index is attached. Additional copies may be obtained by calling the Department of Revenue's Administrative Section at (803) 737-4401.

The Commission Decisions from 1987 through December 31, 1994, 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 Department of Revenue's Taxpayer Service Centers. The general public may review the Decisions at the library or any of the service centers. The service centers 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.

Decisions are currently available for sale to the general public. Subscription information may be obtained by calling Cynthia A. Weber of the Department of Revenue's Administrative Section at (803) 737-4401.