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SC INFORMATION LETTER #93-21

TO: Vicki Ringer
Public Information Director

FROM: Steve C. Hallman, Tax Analyst
Tax Policy and Appeals Department

DATE: October 5, 1993

SUBJECT: Commission Decisions

AUTHORITY: S.C. Code Ann. Section 12-4-320 (1992 Supp.)
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 Department which are not related to a specific set of facts.

The index of Commission Decisions from 1987 through September 30, 1993 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 September 30, 1993, 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.