

SC INFORMATION LETTER #93-23

TO: Vicki J. Ringer
Public Information Director

FROM: Deana West, Tax Analyst
Tax Policy and Appeals Department

DATE: September 30, 1993

SUBJECT: Policy Document Index

REFERENCE: N/A

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

The index of South Carolina Revenue Rulings, Revenue Procedures, Private Letter Rulings, Technical Advice Memorandum, and Information Letters is now available. Documents issued by the Department of Revenue that pertain to taxation are indexed from 1987 to September 30, 1993. Documents pertaining to alcoholic beverage licensing and regulation, and documents pertaining to motor vehicle licensing, registration & titling are indexed from July 1, 1993 (the date the newly formed Department of Revenue was created) to September 30, 1993.

In addition, a citator of South Carolina policy documents is available for policy documents that have been issued from 1987 to September 30, 1993. This list provides assistance in determining what effect current law and new policy documents have on previously published policy documents.

A copy of the policy document index is attached. A copy of the citator of South Carolina policy documents may be obtained by calling the Department of Revenue's Administrative Section at 803-737-4405 and requesting South Carolina Information Letter #93-22.

POLICY DOCUMENT INDEX

Attached is an index of policy documents from 1987 to September 30, 1993.

Five types of documents are indexed and abbreviated as follows:

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

The documents are indexed under 7 major categories as follows:

1. ADMINISTRATIVE
2. ALCOHOLIC BEVERAGE LICENSING & REGULATION
3. INCOME TAXES
4. MISCELLANEOUS TAXES:

| | |
|-----------------------------|-------------------------|
| Admissions Tax | Estate and Gift Taxes |
| Annual Reports and Licenses | Gas, Motor Oil, Hwy Use |
| Beer and Wine Tax | Other Items |
| Bingo | Retail/Business License |
| Coin Operated Devices | Soft Drink Tax |
| Documentary Tax | Waste Disposal Tax |
| Electric Power Tax | |
5. MOTOR VEHICLE LICENSING, REGISTRATION & TITLING
6. PROPERTY TAXES
7. SALES, USE, ACCOMMODATIONS & CASUAL EXCISE TAXES