

---

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

---

SC INFORMATION LETTER #95-31

**SUBJECT:** Policy Document Index

**DATE:** December 29, 1995

**SUPERSEDES:** SC Information Letter #95-21

**AUTHORITY:** S. C. Code Ann. Section 12-4-320 (Supp. 1995)  
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 represent the official advisory opinion of the Department.

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 December 31, 1995. 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 December 31, 1995.

In addition, a citator of South Carolina policy documents is available for policy documents that have been issued from 1987 to December 31, 1995. 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 803-737-4401.

## POLICY DOCUMENT INDEX

Attached is an index of policy documents from 1987 to December 31, 1995.

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