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

SC INFORMATION LETTER #98-24

SUBJECT: Policy Document Index

DATE: September 30, 1998

SUPERSEDES: SC Information Letter #98-12

AUTHORITY: S. C. Code Ann. Section 12-4-320 (Supp. 1997)
SC Revenue Procedure #97-8

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 September 30, 1998. Documents pertaining to alcoholic beverage licensing and regulation are indexed from July 1, 1993 (the date the newly formed Department of Revenue was created) to September 30, 1998.

In addition, a citator of South Carolina policy documents is available for policy documents that have been issued from 1987 to September 30, 1998. This list provides assistance in determining what effect 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 803-898-5419 or from our Internet address at www.dor.state.sc.us.

POLICY DOCUMENT INDEX

Attached is an index of policy documents from 1987 to September 30, 1998.

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

DW\

POLICY DOCUMENT INDEX

SEPTEMBER 30, 1998

ADMINISTRATIVE

Administrative Process-Authorized Taxpayer Representatives	RP92-6
.....	RP92-4
.....	IL93-9
.....	IL92-20
Alcoholic Beverage Control Commission-Policies and Opinions	IL93-11
Appeals Process and Procedures	RP95-6
.....	RP95-3
.....	RP92-1
Bank Tax-Extensions and Tax Year	RR92-9
Citator of South Carolina Policy Documents from 1987 to September 30, 1998	IL98-23
Collection Activities	IL96-17
Debt Collection Procedures-Offsetting Credits and Refunds	RP93-3
.....	RP92-3
.....	RP91-6
.....	RP88-1
Disclosure Statements-Substantial Understatement of Tax	RP89-2
.....	IL89-26
DISCs and Foreign Trade Receipts-(See Interest Rate)	
Due Date of Return-Saturday, Sunday or Holiday	RP90-4
.....	RP90-2
-Section 338(h)(10) Election	RR89-10
Electronics Funds Transfer	RP91-5
.....	RP90-3
.....	IL90-28
Estimated Tax-Penalty/Interest for Underpayment (See Penalty)	
Extension:	
Filing Return	TAM87-14
Fiscal Year Election by Corporation	TAM88-18
General Rules Applicable to All Extensions	RP93-2
Faxing of Returns and Other Confidential Information	RP91-4
Index-Commission Decisions-From 1987 to March 31, 1995	IL95-5
Index-Policy Documents-From 1987 to September 30, 1998	IL98-24
Indexed Income Tax Rates for 1994	IL94-33
Indexed Income Tax Rates for 1993 and 1994	IL93-29
Indexed Income Tax Rates for 1990	IL90-35
Information Letters-Process of Issuing	RP97-8
.....	RP94-1
.....	RP93-6
.....	RP87-3
Interest and Penalties	TAM89-12

Interest Rate for Tax Liability Related to DISCs and Foreign Trade Receipts	IL98-7
Interest Rate for Under/Overpayments-Periods Sept. 1985-Dec.1998	IL98-22
Legislative Changes in 1998/New Laws	IL98-16
.....	IL98-21
Legislative Changes in 1997/New Laws	IL97-17
Legislative Changes in 1996/New Laws	IL96-18
Legislative Changes in 1995/New Laws	IL95-16
Legislative Changes in 1995/Enterprise Zone & Qualified Recycling Facility	IL95-13
Legislative Changes in 1994/New Laws	IL94-22
.....	IL94-20
Legislative Changes in 1993/New Laws	IL93-18
Legislative Changes in 1992/New Laws	IL92-25
.....	IL92-17
Legislative Changes in 1991/New Laws	IL91-19
Penalty:	
Checks Returned Due to Insufficient Funds	TAM91-1
Estimated Tax 1991-Underpayment From Long-Term Capital Gain	IL91-14
Extension for Filing/Tentative Return	TAM87-14
Failure to File and Pay Tax	TAM88-22
.....	TAM87-3
Failure to Pay-Amendments	TAM89-5
-% Tax Due With Extension	TAM87-2
Failure to Withhold Income Taxes	RP93-5
Failure to Withhold/Remit Tax	TAM87-15
Section 444 Return	TAM88-18
“Substantial Authority” Defined-Section 12-54-155	TAM89-20
Substantial Understatement-Applicability	TAM88-22
Underpayment of Estimated Tax:	RR88-1
.....	TAM88-3
.....	TAM87-1
.....	IL90-22
.....	IL88-3
.....	IL88-2
.....	IL87-3
Waiver, Dismissal, Reduction	RP98-3
.....	RP97-6
.....	RP95-2
.....	RP93-1
.....	RP87-2
Private Delivery Service-Timely Filing	RP97-5
Private Letter Rulings-Process of Issuing	RP97-8
.....	RP94-1
.....	RP93-6
.....	RP91-3
.....	RP87-3
Recodification of Chapters 1 and 3 - Title 12	IL91-21
Recodification of Chapters 7, 9 and 19 - Title 12	IL95-25

Refunds:	
General Claim for Refund Rule and Exceptions	RP95-5
Right to Recover Taxes	RR91-10
.....	IL90-37
Statute of Limitations	TAM89-3
Statute of Limitations for Claims for Refund	RR97-14
Refunds and Credits	RP89-1
Regulations-Process of Issuing	RP97-1
.....	RP87-3
Revenue Procedures-Process of Issuing	RP97-8
.....	RP94-1
.....	RP93-6
.....	RP87-3
Revenue Rulings-Process of Issuing	RP97-8
.....	RP94-1
.....	RP93-6
.....	RP87-3
SC Business Corporation Act of 1988-Fees and Requirements	IL88-9
Statute of Limitations:	
Applicable Returns (6 years)	RR89-6
Refunds and Credits	RP89-1
Claims for Refund (See Refunds)	
Retail/Wholesale Sales	RR89-4
Sales/Use Tax of SC Lessor	RR89-9
State Tax Liens	IL97-21
Tax Policy	RP87-1
Technical Advice Memorandum-Process of Issuing	RP94-1
.....	RP93-6
.....	RP87-3

ALCOHOLIC BEVERAGE LICENSING & REGULATION

Age Requirements of Employees of Locations Selling Beer, Wine, etc.	RR95-4
Alcoholic Beverage Control Commission-Policies and Opinions	IL93-11
Beer Price Promotions	RR94-8
Brew-on-Premises Operations	RR95-3
Electronic Payment for Beer and Wine Purchases	IL96-3
.....	RR94-5
Fundraising Events by Nonprofit Organizations	RR98-16
Gambling at Locations With Beer or Wine Licenses:	
Enforcement of Law Enjoined by Courts	IL98-19
Violation of Law	IL98-10
Malt Coolers	RR94-4
Penalty Guidelines for Violations	RP95-7

INCOME TAXES

Accounting Period Change>Returns Required	PLR89-14
Administration Expense of Estate>Deduction	TAM89-2
Apportionment>Election to File Consolidated Return	PLR88-17
Apportionment Factor>Applying for Alternative Method	RP95-4
>Economic Development & Applying For Alternative Method	RP96-3
Apportionment Ratio:	
Double Weighted Sales Factor	IL95-17
Intangible Drilling Costs>Property Factor	TAM88-12
Motor Carrier	PLR93-3
Trade name and Trademark Licensing	PLR95-9
.....	PLR95-7
.....	TAM94-2
Assistance and Tax Relief:	
Earthquake Victims	IL94-2
Flood Victims	IL94-18
.....	IL93-17
Hurricane Victims	IL96-21
.....	IL92-28
Operation Desert Storm (See Military Personnel)	
Operation Joint Endeavor (See Military Personnel)	
Snow Storm Victims	IL93-5
Tornado Victims	IL94-19
Backup Income Tax Withholding (See Withholding)	
Bank Tax:	
Extensions and Tax Year (See Administrative Section)	
Multistate Bank Income Tax Returns	IL94-35
Reorganization Transaction>Federal Treatment	PLR95-10
Burial Contract>Pre>Need Service Trust Agreement	RR88-3
.....	PLR88-8
Capital Gains:	
Estimated Tax	PLR89-5
Lump Sum Distribution (Pre '74)	IL88-3
Nonresident Treatment Upon Moving to SC	PLR92-1
Penalty Waiver of 1991 Estimated Tax Underpayment	IL91-14
Refunds of LTCG Pursuant to a Written Contract of Sale	RR91-1
.....	IL89-30
.....	IL89-1
.....	IL88-15
Special (Second Installment) Refund	IL97-24

Consolidated Returns:

Computation of SC Net Income	RR88-10
.....	TAM88-8
Election to File	PLR88-17
Method of Computing SC Net Income	TAM89-15
Net Operating Loss Carry Forward of Affiliated Group	TAM89-22
Net Operating Loss Deduction	TAM87-12
Regulation-Correction of Misprint	IL91-16
Corporate Distribution-From Out-of-State Corporation	PLR88-12

Credits:

AFDC Recipients Hired-Credit Amount	IL95-19
-Verification of Benefits	IL97-5
Child & Dependent Care Credit of Nonresident (See Nonresident)	
Corporate Headquarters	IL92-14
.....	PLR91-3
.....	PLR91-2
.....	PLR89-19
.....	PLR89-7
Displaced Worker-County Rankings	IL96-23
Economic Impact Zone Investment Tax Credit-Availability	RR97-8
-County Rankings	IL96-23
-Qualification of Communication Property	PLR98-2
Infrastructure Credit	TAM89-14
Minority Business	PLR89-17
New Jobs (See Jobs Tax Credit)	
Palmetto Seed Credit	IL90-27
Taxes Paid to Another State-Married Filing Jointly	TAM88-10
-Pension Income	PLR87-7

Deduction for Age 65 and Older	IL97-23
Disability-Withholding of Long-Term Disability Benefit Plan	PLR88-1
DISCs (See Administrative Section)	
Due Date of Return-(See Administrative Section)	
Election-Tax Year Other Than Required Tax year	IL88-6

Enterprise Zone Benefits:

Job Development Fee	PLR95-5
Question and Answer Document	IL95-29
Summary of 1995 Enacting Legislation	IL95-13

Estimated Assessments-Procedure	TAM87-9
---------------------------------------	---------

Estimated Tax:

Corporate Declaration	IL87-7
Interest Computation	TAM87-7
Penalty for Underpayment (See Administrative Section)	
Requirements-Individual and Corporate Changes in 1992	IL92-18
Requirements-Individual and Corporate	IL87-3

Exempt Interest:

Bonds Issued by Puerto Rico	RR87-3
Dividends of State and Federal Obligations	PLR87-6

G.N.M.A. Securities	RR87-6
.....	RR87-4
.....	TAM87-4
Guidelines-Examples of Exempt and Non-exempt Interest	RR91-15
Interest Dividends Distributed by Money Market Funds	IL88-7
Interest Dividends Distributed by Mutual Funds	PLR93-8
Exempt Organizations-Filing Requirements	IL92-15
Federal Government Obligations (See Exempt Interest)	
Foreign Dividend Income	RR92-13
Foreign Sales Corporations - Deduction for Commissions	RR98-14
Income Tax Conformity - Federal Taxpayer Relief Act of 1997	IL98-2
Income Tax Regulations-Repealed	IL88-14
Individual Retirement Account-Distribution from Government Obligations	TAM89-23
-Taxability of Withdrawals	PLR89-4
Installment Sale-Nonresident Treatment Upon Moving to SC	PLR92-1
Interest Expense Incurred to Buy Out-of-State Corp.-Deduction	PLR88-12
Investment Income of Children Under Age 14	TAM90-10
Jobs Tax Credit:	
Definitions	RR87-5
Designation of Counties for 1998	IL98-1
Designation of Counties for 1997 (Revised)	IL97-16
Designation of Counties for 1997	IL97-2
Designation of Counties for 1996 (Rural Development Act)	IL96-20
Designation of Counties for 1996 (Corrected)	IL96-12
Designation of Counties for 1996	IL96-2
Designation of Counties for 1995	IL95-2
Designation of Counties for 1994	IL94-1
Designation of Counties for 1993	IL93-3
Designation of Counties for 1992	IL92-4
Designation of Counties for 1991	IL91-3
Designation of Counties for 1990	IL90-4
Designation of Counties for 1989	IL88-23
Designation of Counties for 1988	IL88-1
Designation of Counties for 1987	IL87-2
Eligibility of New Division/Calculation of Credit	PLR95-5
Qualification - Corporate Office Facility	RR98-10
Requirements, Explanation, Examples and Worksheet	IL87-2
Subsidiaries	PLR89-1
Use of Credit By C Corporation if Jobs Created While S Corp	PLR95-3
Use of Credit While Constructing Permanent Facility	PLR94-5
Lease-Depreciation of Safe Harbor Lease Transactions	TAM88-9
Lease Payments-Certificate of Indebtedness	PLR88-7
Limited Liability Company-Check the Box Final Regulations	IL96-25
-Entity Classification	IL96-15
-Single Member	RR98-11
Military Personnel-Operation Desert Storm-Tax Assistance	IL91-18
.....	IL91-6
-Operation Joint Endeavor	RP96-2

Minority Business Credit (See Credits)	IL96-5
Motor Carrier and Railroad Employees-Nonresident Compensation	IL90-34
Motor Carriers-Corporate Return Requirements	IL90-30
Moving Expense Deduction-Allocation	RR88-4
	PLR88-9
	IL88-5
National Guard or Reserve Members-Deduction for Compensation Paid	TAM89-16
Nexus:	
Activities Exceeding Solicitation	PLR91-4
Common Carrier	PLR89-13
Doing Business	PLR87-5
Filing Requirements	RP96-1
	RP92-2
Geoffrey Implications - Non Taxable Examples	RR98-3
Geoffrey, Inc. v. South Carolina Tax Commission	IL94-5
	IL93-20
Leasing Activities	PLR94-8
Protected Activities (Public Law 86-272)	RR97-15
	RR93-10
	RR91-16
Solicitation Standard Necessary	PLR88-19
Nonresident-Child & Dependent Care Credit	IL90-21
-Joint Return Filing Status	IL90-21
Partnerships:	
Conversion to Limited Liability Company	RR95-9
Nonresident Partner-Filing Single Returns	TAM87-10
Income of Limited Partner Not Taxable	PLR95-2
NOL Deduction	TAM87-6
Personal Service Income of Resident Partners	RR97-7
Withholding on Nonresident Partners (See Withholding)	
Penalty (See Administrative Section)	
Public Law 86-272 (See Nexus)	
Qualified Recycling Facility	PLR97-2
Real Estate Investment Trust	PLR92-7
Real Estate Sales by Nonresidents (See Withholding)	
Refund:	
Estimated Assessments	TAM87-9
Incorrect Oral Information Received From Tax Commission	TAM89-3
Refund Checks	RR89-2
Regulations-Repealed	IL88-14
Reorganization (Savings and Loan)	PLR90-6
Retirement Benefits-State Employees, Teachers, Police & Firemen	IL89-20
Retirement Income:	
Disability or Regular Retirement Plan	RR96-1
Election	RR95-15
Election Not Intended - Amend Return	IL98-20
Surviving Spouse	RR94-9

.....	RR93-12
.....	IL94-3
S Corporations:	
Distribution from Nonresident S Corporation	PLR88-12
Election	TAM89-24
Income from Out of State	RR87-2
Qualified Subchapter S Subsidiaries	RP98-1
Withholding on Nonresident Shareholders (See Withholding)	
SC Business Development Corporations	RR96-10
State Agency-Thrift Shop (Tax Exemption)	PLR87-8
Subsistence Allowance for Firefighters and EMS Personnel	RR96-5
Timber Deeds	IL94-31
Trust-Short Period Return	IL89-2
Withholding-Backup Income Tax-Repealed	IL90-6
.....	IL89-19
.....	RR89-20
-Long-Term Disability Benefit Plan	PLR88-1
-Nonresident Contractors:	
-Additional Exemptions after December 31, 1992	IL92-16
-Credit for 2% Withholding Tax	RP90-1
-Withholding Bond	TAM88-2
-Nonresident Partners and Shareholders	RP92-5
-Payments After 6-30-90-Update IRC Definition	IL90-20
-Penalties- (See Administrative Section)	
-Performers	PLR94-9
-Real Estate Sales by Nonresidents	RR90-3
.....	RR89-19
.....	RR89-15
.....	IL89-22
-Utility	IL90-11
-W-4	TAM88-21
-Withholding Agent-Definition	RP94-4
-Withholding Deposits:	
-Interest on Late Deposits	RR95-17
.....	TAM93-1
-IRS New Regulations	IL98-13
.....	IL93-16
.....	IL92-31
-One-Day Withholding Deposits	RP90-5

MOTOR VEHICLE LICENSING, REGISTRATION & TITLING

Casual Excise Tax and Use Tax Collection	RR95-12
Odometer Exemptions	RP93-4

MISCELLANEOUS TAXES

ADMISSIONS TAX

Baseball Batting Machines	RR91-14
.....	TAM90-8
Boat, Car, Antique and Similar Shows	RR89-8
Civic or Fraternal Organizations-Exemption	RR91-5
Dinner Attraction Tickets	PLR92-5
Fundraising Events by Nonprofit Organizations	RR98-16
Hole-in-One-Game	TAM94-1
Local Tax Charged to Enter	RR97-13
Major Tourism Facilities-Use of Tax	RR95-16
Membership Dues to Country Clubs	RR91-18
Membership Fees to a Country Club and a Dining Club	PLR91-5
Membership Fees to Health Clubs, Etc.	RR92-1
.....	IL91-17
.....	IL91-10
.....	RR90-7
.....	RR90-4
Non-Profit Foundation-Exemption	PLR90-7
Paid Admissions/When to Report on Return	RR94-3
Promoter Sponsored	TAM89-26
Promotional Tickets	RR88-11
Service Charges Imposed on Ticket Sales	RR90-10
Sight-Seeing Tours	TAM95-2
State Museum Admission Fees	PLR88-13
Tax Rate-Effective February 1, 1992	IL92-6
Ticket Tearing Process at Amusement Park	TAM90-11

ANNUAL REPORTS AND LICENSES

Annual License Fee:	
Apportionment Method	PLR95-7
Exempt Organizations	IL92-15
Income Year Used As Computation Basis	PLR88-11
Initial Corp. Income Tax Return-Railroad Property	TAM87-8
Limited Liability Company	RR98-11
Minimum License Fee Increase	TAM89-6
Professional/Unincorporated Association	IL94-23
.....	TAM89-7
Public Corporation (Redevelopment Commission)	PLR92-2
Qualified Subchapter S Subsidiaries	RP98-1
Real Estate Investment Trust	PLR92-7

Subject To/Exempt From	RR95-5
Telephone Access Charges	IL91-32
Utilities-Credit for Infrastructure Project	RR96-11
Annual Report:	
Due Date Upon Merger	TAM88-13
Exempt Organizations	IL92-15
Professional Associations Incorporating	TAM89-7
Public Corporation (Redevelopment Commission)	PLR92-2
Public Disclosure of Information	TAM89-6
Qualified Subchapter S Subsidiaries	RP98-1
Solicitation Necessary	PLR88-19
 BEER AND WINE TAX	
Beer or Wine Sales to the Military	RP89-4
.....	IL89-31
Brew-on-Premises Operations	RR95-3
 BINGO	
Agent, Promoter or Representative of the House	RR94-10
.....	RR94-6
Bingo Act of 1989	RR89-18
Bingo Card Charges - Use of Money	RR97-16
Bingo Cards and Packages Sold	RR90-2
Bingo Cards-Free	RR91-2
-Price Charged	RR90-8
-Sale at Other Than Face Value	RR98-13
Bingo Funds - Delivery and Deposit	RR97-17
Bingo License Statutes-Changes	IL87-5
Bingo Paper Standards	RR97-11
Bingo Policy-Frequent Questions/Answers	RR89-23
Bingo Proceeds-Tax On/Liability/For	RR93-5
Domicile and Organizational Requirements	RR97-9
.....	RR93-3
Fictitious Charity - Withholding of Distributions	RR98-7
Games-Even/Odd Numbers or Wild Numbers	RR91-11
-Two Anyway Bingo	RR92-16
Law Changes Effective July 1, 1991	IL91-15
License Issued to Indebted Taxpayers	RP91-2
License of Promoter-Revocation & Reinstatement	TAM90-9
Location Change Prior to License Expiration	RR90-5
Penalty Violations	RP97-7
Prizes and Games	RR92-8

COIN-OPERATED DEVICES

Breath Alcohol Tester Machine	PLR92-6
Class II or Class III Machine	PLR94-12
Coin Activated Baseball Batting Cages	TAM90-8
Digital Display Machines	TAM90-7
Guidelines and Chart-License Taxes Required on Various COD's	RR96-2
.....	RR90-9
Illegal Machines-License Fee Nonrefundable and Nontransferable	IL95-3
License Fee Increase for Certain COD's	IL90-16
License Issued to Indebted Taxpayers	RP91-2
License Renewals	IL94-11
Multi-Player Video Gaming Devices	RR95-10
Penalty Guidelines	RP97-2
Quarterly Report:	
Due Date/Issuance of Licenses	IL96-10
Release Under Freedom of Information Act	IL96-11
Regulation on Single Place or Premises	RR95-13
Regulation on Video Game Machines-Proposed	IL95-10
-Final	IL95-11
Transfer of License to Another	RR95-2
Video Game Machines Act:	
Advertising	IL94-30
Declaratory Ruling	IL97-12
Maximum Cash Payout	IL97-4
.....	IL94-28
Owner/Operator License Refund	IL96-1
Single Place or Premises	IL96-7
.....	RR95-7
.....	IL94-13
.....	IL94-12
.....	RP94-2
Video Game Machines With Bingo Games	IL97-22

DEED RECORDING FEE

Effective Date of New Fee	RP96-4
Refund Procedures	RP97-3

DOCUMENTARY TAX (Replaced by Deed Recording Fee)

Church Incorporated Under SC Nonprofit Act-Transfer of Realty	RR95-8
Deeds and Other Conveyances of Realty	RR92-14
.....	RR92-7
Divorce-Distribution of Property	TAM88-19
Partnership Converted to Limited Liability Company	RR95-9
Real Estate Transfers	PLR88-14
Real Estate Transfers Without Consideration	TAM88-15

Realty Conveyed by Deed to/from Federally Chartered Institution	TAM88-7
Realty Transferred to a Partnership By Partners	TAM89-8
Realty Transferred to a Partnership From Trust	PLR89-20
Timber Deeds	IL94-31
.....	RR88-6
.....	IL88-10

ELECTRIC POWER TAX

Electricity Used in Power Company's Administrative Offices	TAM88-11
Sales of Electric Power by Joint Agencies	RR91-4

ESTATE AND GIFT TAX

Administration Expense-Election to Deduct	TAM89-2
Bankrupt Estate-Prompt Determination of Income Tax	RP89-3
Generation-Skipping Tax-Update IRC Definition	IL90-20
Lien Against Estate	PLR87-2
QTIP Election	PLR87-12
Section 2032A Election	TAM88-17
Tax Waivers and Inventories	RR97-2

GASOLINE, MOTOR OIL AND HIGHWAY USE TAX

Fuel Ethanol:	
Incentive	IL89-18
Requirements	TAM88-5
Fuel Ethanol Blends, Gasoline, Motor Fuel-Tax Increases	IL88-20
Kerosene - Taxation	RR98-20
Motor Fuel-Refund of Taxes	TAM89-4
-Repeal of Regulation 117-47	IL89-17
Racing Gasoline and Other Racing Fuels	RR93-2
Trucking Equipment Refunds	RP94-3

OTHER ITEMS

Abandoned Property:	
Confidentiality of Records	TAM89-19
Interest Date Accruing	TAM88-1
Penalties/Records	PLR87-10
Safe-Deposit Boxes	RR92-6
Service Charge on Inactive Accounts	TAM89-18
.....	TAM88-16
Business Corporation Act of 1988 (SC Adoption)-Fees and Requirements	IL88-9
Cigarettes-Each Individual Package Defined	PLR87-9
Stamp Taxes-Refunds	TAM90-2
Tobacco Tax - Computation	RR94-7

RETAIL/BUSINESS LICENSE

Artists and Craftsmen	TAM89-1
COD's-License Fee (See Coin-Operated Devices)	
Corporate Dissolution	TAM90-4
Firework Sales	IL89-33
License Issued to Indebted Taxpayers	RP91-2
License Tax Subject to Interest or Penalties	TAM89-12
Location Change	IL89-14
Soft Drink Shipments by Wholesalers or Distributors	IL90-15
Special Events Sales Tax Return	RP91-1
.....	IL90-24

SOFT DRINK TAX

Lemon Quench	TAM89-17
Liability	PLR89-2
Liability/Exemption	PLR89-3
Natural Fruit Juice-Vitamin Enhanced	PLR95-1

WASTE DISPOSAL TAX

Gloves, Masks, Suits, etc. Used in Handling Nuclear Waste	TAM89-11
Radioactive Waste Disposal Tax	IL89-24

PROPERTY TAXES

Ad Valorem Taxes-Exemption	PLR91-2
.....	PLR89-7
Additions to Real Property of Manufacturers-Exemptions	RR89-3
Banks - Real vs Personal Property	RR98-2
Boats - Ad Valorem Tax	RR98-12
Capital Construction	RR96-6
Capitalized Costs Included on Return	RR88-5
Corporate Headquarters Exemption	PLR89-19
Corporate Office Facility Exemption	RR98-10
Depreciation Allowance-Glass Manufacturer	PLR87-4
Definition of Terms:	
Immediate Family Member	RR98-1
Millage Imposed for School Operations	RR96-6
.....	IL95-23
School	RR96-6
.....	IL95-22
Extension of Time to Pay/Holiday	IL96-4
Farm Equipment-Greenhouses Exempted	IL89-21
Fee in Lieu:	
Investment in Machinery and Equipment	RR93-7
Mobile Property	RR97-21
Homestead Exemption:	
Amount	RR95-14
Application Date-Amendment	IL90-14
Eligibility Requirements	RR97-18
Hurricane Hugo Relief Provisions	IL90-17
Inventory:	
Definition	RR91-7
Manufacturer	PLR87-5
State Agency	PLR87-8
Joint Industrial Park-Revenue Allocation	RR97-19
Land-Designation as Agricultural	RR87-9
Lease of Jail Property to County-Exemption	PLR88-7
Lease of Public University Property to a Fraternity	PLR97-3
Leased Property-Lessee/Lessor Liable for Tax	RR93-11
Legal Residence	RR97-4
Legislative Changes in 1992-New Laws	IL92-22
Local Option Sales and Use Tax (See Sales Tax Section)	
Millage Rate Calculation	RP98-4
Mobile Homes - Moved from County	RR98-6
New Manufacturing Establishment-Exemption	PLR87-11
Personal Property-Timeshare Unit or Vacation Home	RR95-1

Property Shipped Overseas	PLR94-1
Property Tax Return-Due Date	IL90-18
Redemption of Property	RR95-18
Reimbursement for Manufacturer's Additional Depreciation	RR98-17
Research and Development Equipment-Classification and Valuation	TAM89-21
Rollback Millage	IL98-3
.....	IL97-8
.....	IL97-6
.....	IL95-24
School Operating Millage	RP97-4
Signatures Required on Property Tax Returns	IL93-24
Special Assessments-Low & Moderate Income Rental & Rehabilitated Historic Property	IL90-23
Special Source Revenue Bonds/Multi County Industrial Parks	IL95-28
Structures Used in Manufacturing-Machinery or Equipment	RR91-6
Telephone-Rural Property Tax Exemption	TAM90-3

SALES, USE, ACCOMMODATIONS AND CASUAL EXCISE TAXES

Accommodations Tax:

Additional Guest Charges/Hotel Charges for Services and Package Deals	RR97-3
Amendment May 1990	IL90-10
Exchange Agreements-Membership Accommodations and Timeshares	RR98-5
.....	RR97-22
Golf Packages	RR88-2
Recreational Vehicle Parking	PLR93-2
Telephone Call and Movie Charges	RR89-17
Travel Points Program/Sale and Redemption	PLR90-8
Valet Services	RR91-3
.....	IL89-25

Aircraft:

Aviation Gasoline/State Aviation Fund	RR97-12
Flight Instruction/Rentals	PLR89-18
Gasoline and Repair Parts Sold	PLR89-18
Parts Sold in SC & Delivery Outside SC	PLR88-23
Artists and Craftsmen-Defined	TAM89-1

Automobiles:

Nonresident Sales (See Motor Vehicles)	
Rental Company Charges	RR93-1
Battery Chargers for Golf Carts	PLR97-1
Boats, Motors, and Boat Trailers:	
Dockage and Storage Rental	TAM90-5
Tax Rate/Maximum Tax	RR92-12
Business Assets-Sales Exemption	IL89-23
Cash Discounts Allowed and Taken-Gross Proceeds of Sales	PLR89-8
Casual Excise Tax-Collection	RR95-12
-Transfers Subject To	RR92-10
-Vehicles Declared a Loss by an Insurance Company	RR93-13
Catawba Indian Claims Settlement Act	RR98-18
Cherokee County School District 1 Bond Act	RR96-9
.....	IL96-13
.....	IL94-29
City and County Cable Franchise Fees	RR97-10
City and County Tourism and Restaurant Fees/Other Taxes	RR97-20
.....	RR96-8
Coast Guard Auxiliary National Board-Exemption	PLR88-18
Coin-Operated Laundromats-Cleaning Supply Sales/Wash & Fold Services	RR88-7
Communications:	
Clearing House Telephone Receivables	PLR88-15
Computer Access Time/Database	PLR89-21
Electronic Filing of Tax Returns	RR91-20

Federal Government Sales	IL89-10
Security Systems	PLR97-5
.....	PLR97-4
.....	TAM95-1
Services Specifically Listed As Taxable	RR89-14
.....	IL89-28
Telecopying Services	PLR90-4
Computer Software, Hardware and Maintenance Contracts	PLR89-6
Computer Software:	
Electronic Delivery	RR96-3
Maintenance	RR93-4
Construction Equipment Brought Into SC	RR89-11
Containers-Sale of Bags and Cartons	PLR88-20
Contractors:	
Direct Pay Certificates	TAM89-10
Equipment Subject to Use Tax (Out of State)	RR89-11
Manufacturer/Contractor-Railing System	PLR94-10
Manufacturers and Construction Contractors	RR94-2
.....	RR92-11
Use Tax Liability	RR89-16
Credit for Tax Paid to Other States:	
.....	IL98-18
.....	IL95-9
.....	IL93-26
.....	IL92-1
.....	IL90-9
.....	IL89-13
.....	PLR88-6
.....	IL88-16
Credits or Refunds of Sales/Use Tax-SC Lessor	RR89-9
Delivery-Drop Shipments by Manufacturers	RR98-8
.....	PLR88-2
Dental Prosthetic Devices (See Prosthetic Devices)	
Direct Pay Certificates	TAM89-10
Discount Card Program	PLR98-3
Discount Cards and Coupons	RR98-15
Electricity:	
Air Force Base Use for Residential Purposes	RR89-5
Apartment Complex Use	RR92-4
Manufacturers Use in the Manufacturing Process	PLR90-14
Residential Area Lights	TAM87-5
Sales to the Federal Government	IL89-10
Exemption-Sales and Use Tax	PLR87-1
Farm Equipment/Materials:	
Commercial Housing of Poultry and Livestock	RR95-11
Purchase by State Agency	PLR89-16
Wood Chips Used in Poultry Houses	IL95-1
Farm, Grove, Vineyard and Garden Products-Exemption	TAM88-20

Farms Sales-Grass Sod Exemption	TAM88-4
Federal Employees:	
Credit Card Program	IL94-6
.....	IL91-11
.....	IL88-11
Hotel Accommodations	RR96-7
.....	RR88-8
Federal Excise Taxes-Luxury Items	IL91-7
-Tires and Fuels	TAM88-14
Federal Government:	
Army Watercraft Program	PLR90-12
Indirect and Direct Sales to	PLR89-11
Instrumentality:	
American Red Cross	IL89-34
Federal Reserve Bank	PLR90-1
Non-Appropriated Funds Instrumentalities	PLR88-3
RAMP Program	PLR89-11
SC Research Authority Purchases	TAM87-11
Sales of Electricity and Communications to	IL89-10
Savannah River Site-Security Services	PLR94-2
US Mint Constitution Coins Consignment and Sales	PLR88-4
Westinghouse Savannah River Company Sales	PLR92-3
Finance Charge/Late Fee	RR98-4
Fisherman-Sale of Oysters	PLR93-4
Food-(See Also Meals)	
Food Stamps and WIC Vouchers	IL89-8
Foreign Diplomats-Tax Exemption Card	IL98-8
.....	IL90-3
.....	IL89-27
Freight and Installation Charges	TAM89-9
Freight Charges	PLR90-9
Fuel:	
Excise Tax/Include in Gross Proceeds	TAM88-14
Used for Roasting of Coffee Beans-Exemption	TAM88-6
Used in Tugs-Sales Tax	PLR88-10
Job Corps Centers Contractors-Exemption	PLR87-1
Laundering Supplies and Equipment-Linen and Uniform Rental Co.	RR89-1
Lease:	
Cancellation Fees	PLR88-5
Lease or Rental of Tangible Personal Property	RR91-9
Sale/Leaseback-Financing Arrangement	PLR90-13
Legislative Agencies-Exemption for Copies	IL94-21
.....	RR94-1
.....	IL93-28
Library Books-Printed Form or Alternative Form	RR94-11

Local Option Taxes Collected by DOR:

Contractors Purchase of Building Materials-Exemption	IL97-1
.....	IL95-27
.....	IL94-34
.....	IL94-4
.....	IL92-7
.....	IL91-27
.....	IL91-13
Counties Imposing Tax as of 5/1/92	IL92-1
Credit for Local Taxes Paid in Another State	IL91-5
.....	IL91-4
Exemptions	IL98-15
Question and Answers	RR91-17
.....	RR90-11
Machine:	
Chimney Stack	PLR92-9
Computer Aided Design/Manufacturing System	RR98-19
Gamma Irradiator	PLR90-3
High Purity Water Treatment System	PLR91-1
Local Area Network	TAM94-3
Manufacturing and Processing Use (Tire Shredder)	PLR87-3
Parts and Packaging Material	PLR89-15
Pollution Control Machine	PLR95-8
Sale/Leaseback	PLR92-10
Settling Basins	RR89-7
Water Treatment Plants	RR91-8
Machine Shop Activities	RR91-13
Machines-Grease and Oil Used in Manufacturing Machinery	PLR94-7
Machines and Equipment Stored/Repaired in SC	PLR94-1
.....	PLR93-7
Material Handling Systems and Equipment Exemption	RR97-6
Materials Used in Road Construction Contracts	PLR94-3
Maximum Tax-(See Also Research and Development Machinery)	
Boats, Motors and Boat Trailers	RR92-12
Fire Trucks and Fire Fighting Equipment	RR97-1
Garbage Truck	TAM87-13
Horse/Cattle Trailers	RR93-8
.....	PLR89-10
Light Construction Equipment-Purchasers Certificate	IL98-14
-Tractors, Loaders, Etc.	TAM89-13
Meals-Dinner Attraction Entertainment Facility	PLR92-5
Educational and Medical Institutions	RR93-9
Food Management and Services to Hospital and Private Business	PLR95-4
Food Service for Educational Institutions	PLR94-4
Nursing Care/Hospital Facilities	PLR90-10
Sold to School Children	PLR94-6
Medicine/Supplies by Prescription-(See Also Prosthetic Devices or Veterinarian)	
Blood Glucose Meters	PLR95-6

Chart	IL92-10
.....	IL91-30
.....	IL91-23
.....	IL90-32
.....	IL90-26
Explanation	IL93-30
.....	IL93-25
.....	IL92-26
.....	IL88-21
Travel Trailers Sold to Nonresidents	RR97-5
Vehicles Declared a Loss by Insurance Company	RR93-13
Newspaper Inserts - Digital Imaging Services	PLR98-1
Newspapers/Publications	PLR93-1
Nexus:	
Economic Presence (Use Tax)	IL90-29
Out-of-State Delivery-Transfer of Title	PLR88-23
Out-of-State Furniture Dealers-SC Sales	RR88-12
Out-of-State Retailers Sales to SC	RR89-13
Filing Requirements	RP96-1
.....	RP92-2
Special Registration Program	RR89-12
.....	IL89-15
Quill Corp. V. North Dakota Supreme Court Decision	IL92-19
Nonprofit Organizations Exemption-Requirements and Categories	IL89-12
Fundraising Events	RR98-16
Items for Resale Exempt	RP89-5
.....	IL89-35
Outboard Motors	RR92-2
Out-of-State Retailer - (See Nexus Also)	
Use Tax Collection/Refund If Deliver Outside SC	RR91-12
Prefabricated Structural Components	PLR91-6
Printer-Catalogs Printed in SC/Delivery In and Out of SC	PLR88-21
Property-Transfers Pursuant to Corporate Formation	RR87-1
Prosthetic Devices:	
Defined/Listing of Dental Prosthetic Devices	RR90-1
Dental (Tissue Regeneration Device)	PLR92-8
Dental-Code Section Amendment	IL89-11
Dental	RR88-9
Dental Labs	RR91-19
Electrical Devices Sold by Prescription	PLR92-4
Medical Products - Artery Disease	RR98-9
Refund for Erroneously Paid Tax	IL90-2
Sale to Hospitals, Clinics, and Doctors	PLR88-22
Publications-Construction Reports	TAM90-1
Publications and Subscriptions	RR89-22
Reciprocity (See Credit For Tax Paid to Other States)	
Recodification of Sales and Use Tax (7/1/90)-Code Section Cross Reference	IL90-25
Refund of Sales/Use Tax:	

Motor Vehicle Purchase	PLR88-16
Out-of-State Retailer/SC Purchaser-Use Tax Paid in Error	RR91-12
SC Lessor	RR89-9
Regulations-Repealed	IL93-27
.....	IL89-16
Religious Publications	IL92-8
Rental of Tangible Personal Property (See Lease)	
Resale Certificate- Responsibility of Seller	RP98-2
.....	RP95-1
Research and Development Machinery-Maximum Tax	PLR94-11
.....	PLR93-6
.....	RR87-8
.....	IL90-31
Restaurants Purchase of Tangible Personal Property	RR95-6
.....	RR92-3
Security System (See Communications)	
State Government-Sales To	RR92-15
Storage or Repair of Machines and Equipment in SC (See Machines)	
Telephone Calling Cards	RR97-23
Textbooks:	
Printed Form or Alternative Form	RR94-11
Software	TAM90-6
Used in Institution of Higher Learning	PLR90-5
Transportation:	
Factory-to-Customer	TAM89-9
Fuel Used in Tugs	PLR88-10
Use Tax - Liability of Contractor or Retailer	RR89-16
Vending Machine Sales of Tangible Personal Property	RR92-5
Veterinarian-Medicine Sold by Prescription	TAM88-23
Warranties:	
Auto Warranties	IL91-26
Extended Warranty Charges	RR93-6
Waste Disposal-Containers	PLR88-20
Water/Wastewater Treatment Plants (See Machine)	
Withdrawal of Parts-Retailers Service of Auto Warranties	IL91-26