South Carolina Tax Commission
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC INFORMATION LETTER #92-29**Error! Bookmark not defined.**

TO: Vicki J. Ringer
Public Information Director

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

DATE: October 7, 1992

SUBJECT: Policy Document Index

REFERENCE: N/A

AUTHORITY: S. C. Code Ann. Section 12-4-320 (Supp. 1991)
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 Commission which are <u>not</u> 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 issued by the Commission from 1987 to September 30, 1992 is now available.

A copy of this index is attached. Additional copies may be obtained by calling the Tax Commission's Administrative Section at 803-737-4405.

A citator of South Carolina policy documents is available for policy documents issued from 1987 to April 30, 1992. This list provides assistance in determining what effect current law and new policy documents have on previously published policy documents. A citator is currently being prepared for policy documents issued through September 30, 1992 and will be available next month.

POLICY DOCUMENT INDEX

Attached is an index of policy documents from 1987 to September 30, 1992.

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 5 major categories as follows:

1. ADMINISTRATIVE
2. INCOME TAXES
3. 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	

4. PROPERTY TAXES
5. SALES, USE, ACCOMMODATIONS & CASUAL EXCISE TAXES