



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

SC INFORMATION LETTER #91-22

TO: Vicki Jinnette Ringer
Public Information Director

FROM: Sally Major, Tax Analyst
Tax Policy and Appeals Department

DATE: August 7, 1991

SUBJECT: Publication of Commission Decisions

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Enacted June 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
not related to a specific set of facts.

The South Carolina Tax Commission Decisions from 1987 through 1990, as well as an index of these Decisions, is on reserve at the University of South Carolina School of Law Library and at each of the Tax Commission District Offices. The general public may review the decisions at the library or any of the district offices. The 1991 Decisions through June 30 should also be available by October 1, 1991.

Due to budget restraints, the Decisions are not currently available for sale to the general public. When money is available to reproduce the Decisions, subscription information will be published in Revenews.