

SC INFORMATION LETTER #03-16

SUBJECT: Advisory Opinion Index

DATE: June 30, 2003

SUPERSEDES: SC Information Letter #03-9

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
 SC Revenue Procedure #03-1

SCOPE: An Information Letter is a written statement issued to the public by the Department to announce general information useful in complying with the laws administered by the Department. **An Information Letter has no precedential value, and is not binding on the public or the Department.**

An index of South Carolina advisory opinions issued by the Department from 1987 to June 30, 2003 is attached.

A citator is also available that provides assistance in determining what effect new advisory opinions have on those previously published. A copy of the citator may be obtained from our website at www.sctax.org.

ADVISORY OPINION INDEX

Advisory Opinions are abbreviated and indexed as follows:

- RR - Revenue Ruling
- TRR - Temporary Revenue Ruling
- RP - Revenue Procedure
- TRP - Temporary Revenue Procedure
- PLR - Private Letter Ruling
- TAM - Technical Advice Memorandum
- IL - Information Letter

From January 1, 2000 through December 31, 2002, the Department issued advisory opinions under names different than listed above. They were referred to and abbreviated as:

- RAB - Revenue Advisory Bulletin
- TRAB - Temporary Revenue Advisory Bulletin
- RPB - Revenue Procedural Bulletin
- TRPB - Temporary Revenue Procedural Bulletin
- PRO - Private Revenue Opinion
- RIB - Revenue Informational Bulletin

Advisory Opinions are indexed under the following major categories:

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, & Highway Use |
| Beer and Wine Tax | Other Items |
| Bingo | Retail/Business License |
| Coin Operated Devices | Soft Drink Tax |
| Deed Recording Fee | Waste Disposal Tax |
| Electric Power Tax | |

5. PROPERTY TAXES & FEE IN LIEU OF PROPERTY TAXES
6. SALES, USE, ACCOMMODATIONS, & CASUAL EXCISE TAXES

ADVISORY OPINION INDEX
JUNE 30, 2003

ADMINISTRATIVE

Administration of Policy/Process of Issuing Advisory Opinions.....	RP03-1
.....	RPB02-3
.....	RIB00-3
.....	RP99-4
.....	RP97-8
.....	RP94-1
.....	RP93-6
.....	RP91-3
.....	RP87-3
.....	RP87-1
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 Advisory Opinions from 1987 to June 30, 2003	IL03-15
Collection Activities.....	IL96-17
Credit Card Payment of Taxes.....	RPB01-2
.....	TRPB01-2
.....	RR99-12
Debt Collection Procedures:	
Governmental Enterprise Accounts Receivable Collections (“GEAR”).....	RPB02-2
.....	RPB01-8
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	RPB00-2
.....	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-Advisory Opinions from 1987 to June 30, 2003	IL03-16
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
Interest and Penalties.....	TAM89-12
Interest Rate for Tax Liability Related to DISCs and Foreign Trade Receipts	IL99-3
Interest Rate for Under/Overpayments-Periods September 1985 – September 2003.....	IL03-14
Legislative Changes in 2002/New Laws	RIB02-16
Legislative Changes in 2001/New Laws	RIB01-16
Legislative Changes in 2000/New Laws	RIB00-15
.....	RIB00-21
Legislative Changes in 1999/New Laws	IL99-17
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	RPB02-5
.....	RP98-3
.....	RP97-6
.....	RP95-2
.....	RP93-1
.....	RP87-2
Private Delivery Service-Timely Filing	RP97-5
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	RPB00-3
.....	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.....	RPB01-6
.....	RP97-1
.....	RP87-3
-Reorganization/Cross Reference Tables	IL03-13
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

ALCOHOLIC BEVERAGE LICENSING & REGULATION

Age Requirements of Employees of Locations Selling Beer, Wine, etc.	RR95-4
Alcoholic Beverage vs. Non Beverage Purpose	RAB01-8
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	RAB01-2
.....	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
New Year's Eve 2000 - Sales During/Private Functions.....	RAB00-10
Penalty Guidelines for Violations.....	RPB01-3
.....	TRBP01-3
.....	RP95-7
Protests of Permits and Licenses	RR98-23
Regulations – Reorganization/Cross Reference Table	IL03-13

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-Appling for Alternative Method	RP95-4
-Economic Development & Appling For Alternative Method	RPB02-4
.....	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.....	RP99-3
.....	IL96-21
.....	IL92-28
Military Personnel (See Military Personnel)	
Snow Storm Victims.....	IL93-5
Terrorist Attacks.....	RPB01-9
.....	TRPB01-9
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
Corporate Headquarters Credit:	
Expansion - Qualifying Costs/Employees.....	PLR91-3
.....	PLR89-19
.....	PLR89-7
Legislative Changes in 1992.....	IL92-14
Per Capita Income for State-Most Recent Figures Available.....	IL03-11
.....	RIB02-20
.....	RIB02-10
.....	RIB01-17
.....	RIB01-12
.....	RIB00-13
.....	IL99-1
-Use of Figures	RR99-11
Regional Headquarters-Qualifying Costs/Lease.....	PLR91-2
Use Against License Tax.....	PRO01-1
Corporate Tax Moratoriums -Qualifying Counties for 2003.....	IL03-4
-Qualifying Counties for 2002.....	RIB02-5
-Qualifying Counties for 2001.....	RIB01-4
-Qualifying Counties for 2000.....	RIB00-22
-Qualifying Counties for 1999.....	RIB00-4
Credits:	
AFDC Recipients Hired-Credit Amount	IL95-19
-Verification of Benefits.....	IL97-5
Child & Dependent Care Credit of Nonresident (See Nonresident)	
College Tuition.....	RAB00-1
.....	TRAB00-1
.....	RR99-4
Conservation Credit – Transfer of.....	RPB01-11
Corporate Headquarters (See Corporate Headquarters Credit)	
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
Motion Picture Project Credits	RR99-10
New Jobs (See Job 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
Job Tax Credit:	
Computation and Examples.....	RR99-5
Definitions	RR87-5
Designation of Counties for Tax Years Beginning After 6/18/02	RIB 02-14
Designation of Counties for 2003.....	IL03-1
Designation of Counties for 2002.....	RIB02-5
Designation of Counties for 2001.....	RIB01-4
Designation of Counties for 2000.....	RIB00-4
Designation of Counties for 1999.....	IL99-2
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
Per Capita Income for Counties – (See Also Corporate Headquarters Credit).....	IL03-12
.....	RIB 02-9
.....	RIB 01-11
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 - Tax Assistance	
Combat Pay	RIB02-1
Operation Allied Force	RP99-2
Operation Desert Storm	IL91-18
.....	IL91-6
Operation Enduring Freedom	RPB02-1
.....	TRPB02-1
Operation Iraqi Freedom	RP03-2
.....	TRP03-2
Operation Joint Endeavor	RP96-2
.....	IL96-5
Minority Business Credit (See Credits)	
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 Where Nexus is an Issue (Voluntary Filer).....	RPB01-5
.....	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
Licensing of Intangibles/Sourcing Royalty Income	PLR03-1
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:	
Reorganization/Cross Reference Table	IL03-13
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
-Magnetic Media Requirements	RIB00-19
.....	IL98-26
-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	RAB02-6
.....	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.....	RIB01-2
.....	IL98-13
.....	IL93-16
.....	IL92-31
-One-Day Withholding Deposits	RP90-5

—

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	RAB01-2
.....	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
Corporate Headquarters Credit	PRO01-1
Credit for Infrastructure Project-Utilities	RR99-6
.....	RR96-11
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

Public Corporation (Redevelopment Commission).....	TAM89-7
Qualified Subchapter S Subsidiaries	PLR92-2
Real Estate Investment Trust.....	RP98-1
Subject To/Exempt From.....	PLR92-7
Telephone Access Charges.....	RR95-5
IL91-32	
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 Excise Tax Liability	PRO02-1
Beer or Wine Sales to the Military	RP89-4
IL89-31	
Brew-on-Premises Operations	RR95-3
Regulations – Reorganization/Cross Reference Table	IL03-13

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:	
-Approval Procedures	RPB01-10
-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	RR99-13
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	RPB00-1
.....	TRPB00-1
.....	RP99-1
.....	RP97-2
Quarterly Report:	
Due Date/Issuance of Licenses	IL96-10
Release Under Freedom of Information Act.....	IL96-11
Regulations:	
Reorganization/Cross Reference Table	IL03-13
Single Place or Premises.....	RR95-13
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
- Inducements	IL99-14
.....	RR99-7
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 Deed Recording Fee RP96-4
Refund Procedures..... RP97-3
Regulations- Reorganization/Cross Reference Table IL03-13
Section 1031 Tax Deferred Exchanges RR99-2

Documentary Stamp 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
Regulations-Reorganization/Cross Reference Table IL03-13
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
Inventory and Appraisalment Form RPB01-1
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
Motor Vehicle Licensing, Registration, and Titling:	
Casual Excise Tax and Use Tax Collection.....	RR95-12
Odometer Exemptions	RP93-4
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 AND FEE IN LIEU OF PROPERTY TAXES

Ad Valorem Taxes-Exemption	PLR91-2
.....	PLR89-7
Additions to Real Property of Manufacturers-Exemptions	RR89-3
Assessment of Real Property in Non-reassessment Year	RAB02-7
Banks - Real vs Personal Property	RR98-2
Boats - Ad Valorem Tax.....	RR98-12
Capital Construction.....	IL99-8
.....	RR96-6
Capitalized Costs Included on Return	RR88-5
Comptroller General and Department Agreement.....	IL99-15
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
Reduced Investment-Qualifying Counties for 2003	IL03-4
-Qualifying Counties for 2002.....	RIB02-5
-Qualifying Counties for 2001.....	RIB01-4
-Qualifying Counties for 2000.....	RIB00-22
-Qualifying Counties for 1999.....	RIB00-4
Homestead Exemption:	
Amount	IL99-8
.....	RR95-14
Application Date-Amendment.....	IL90-14
Eligibility Requirements.....	IL99-4
.....	RR97-18
Hurricane Hugo Relief Provisions.....	IL90-17
Index of Taxpaying Ability-Computation	RR99-1
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 Personal Property-Party Responsible for Tax Return and Payment.....	PRO02-4
Leased Property-Lessee/Lessor Liable for Tax	RR93-11
Legal Residence.....	IL99-8
.....	RR97-4
Legislative Changes in 1992-New Laws	IL92-22
Local Option Sales and Use Tax Credit Calculation	RAB01-6
Manufacturing Establishment-Exemption	PLR87-11
Millage Rate Calculation	IL03-3
.....	RIB02-4
.....	RIB01-3
.....	RIB00-5
.....	IL99-20
.....	IL99-8
.....	RP98-4
Mobile Homes - Moved from County	IL99-8
.....	RR98-6
Motor Vehicle Reduced Assessment.....	RAB01-9
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	IL03-3
.....	RIB02-4
.....	RIB01-3
.....	RIB00-5
.....	IL99-20
.....	IL99-8
.....	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
Withdrawal of Policy Documents.....	IL99-8
.....	IL99-4

SALES, USE, ACCOMMODATIONS, AND CASUAL EXCISE TAXES

Accommodations Tax:	
Accommodation Tax Funds - Allocation	RR98-22
Additional Guest Charges/Hotel Charges for Services and Package Deals	RR98-21
.....	RR97-3
Amendment May 1990	IL90-10
Exchange Agreements-Membership Accommodations and Timeshares.....	RR98-5
.....	RR97-22
Golf Packages.....	RR98-21
.....	RR88-2
Recreational Vehicle Parking	PLR93-2
Telephone Call and Movie Charges	RR98-21
.....	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
Bad Debt Exclusion.....	RAB02-1
.....	RAB00-7
Bags Used in Shipping Goods in Process.....	PRO00-2
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
Internet Access - Moratorium	RIB02-3
.....	IL99-9
.....	IL98-25
Internet Customer DSL Access Service	PLR03-2
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:	
.....	RAB02-2
.....	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)	
Depreciable Assets - Exemption for Sale of Entire Business	RAB01-1
Direct Pay Certificates	TAM89-10

Discount Card Program	PLR98-3
Discount Cards and Coupons	RR99-9
.....	PLR99-4
.....	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
Factory Fabricated Homes:	
Homes Built on Permanent Chassis	RAB00-2
Modular Homes	TAM91-2
Farm Equipment/Materials:	
Commercial Housing of Poultry and Livestock	RR95-11
Horse Feed	PLR99-1
Purchase by State Agency	PLR89-16
Trailers (Flatbed and Stock)	RR99-3
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 Employee Credit Cards	RAB02-3
.....	RR99-8
.....	RR96-7
.....	IL94-6
.....	IL91-11
.....	RR88-8
.....	IL88-11
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
Single Member Limited Liability Company Contract	PRO00-1
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

Question and Answers	IL91-4
.....	RR91-17
.....	RR90-11
Transportation Tax – Charleston County	IL03-10
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
Material Used in Laboratory Testing.....	PRO00-3
Materials Used in Road Construction Contracts	PLR94-3
Maximum Tax-(See Also Research and Development Machinery)	
All Terrain Vehicles and Legend Race Cars	RAB00-3
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
Hotel Restaurant Tour Program.....	PRO01-3
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
Drug Infusion Therapies and Disposable Supplies.....	PRO01-4
Electrical Devices Sold by Prescription	PLR92-4
Radioactive Isotopes.....	RR96-4
Sales by DHEC Central Pharmacy	PRO02-5
Sales of Prescription Drugs/Physician Administered	PLR93-5
Membership Fees and Late Fees-Video Rental Club	RR90-6
-Warehouse Store	PLR92-11

.....	IL90-26
Explanation.....	IL93-30
.....	IL93-25
.....	IL92-26
.....	IL88-21
Farm Trailers	RR99-3
Travel Trailers Sold to Nonresidents.....	RR97-5
Vehicles Transferred in a Like-Kind Exchange Transaction.....	PRO02-2
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 Where Nexus is an Issue (Voluntary Filer).....	RPB01-5
.....	RP96-1
.....	RP92-2
Special Registration Program	RR89-12
.....	IL89-15
Quill Corp. v. North Dakota Supreme Court Decision.....	IL92-19
Withdrawal of Advisory Opinions	RAB01-7
Nonprofit Organizations Exemption-Requirements and Categories	IL89-12
Fundraising Events	RAB01-2
.....	RR98-16
Items for Resale Exempt.....	RP03-3
.....	RPB01-7
.....	RP89-5
.....	IL89-35
Religious Foundation Events.....	PRO01-5
Outboard Motors	RR92-2
Out-of-State Retailer - (See Nexus Also)	
Use Tax Collection/Refund If Deliver Outside SC	RR91-12
Portable Toilet Rentals	RAB01-5
Prefabricated Structural Components	PLR91-6
Printer-Catalogs Printed in SC/Delivery In and Out of SC	PLR88-21
Processing Facility - Produce Warehouse Use of Concentrate and Generator.....	PLR99-3
Procurement Cards	RAB00-6
Propane Gas.....	PLR98-4
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
Ventilators	PLR03-3
Publications-Construction Reports	TAM90-1
Publications and Subscriptions.....	RR89-22
Real vs. Personal Property - Communication Tower	PRO00-5
- Grids for Antennae.....	PRO01-2
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:	
Reorganization of	RIB02-15
Repeal of.....	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
Sales Tax Holiday - List of Items	RAB02-4
.....	RAB01-3
.....	RAB00-4
- Questions and Answers	RAB02-5
.....	RAB01-4
.....	RAB00-5
.....	TRAB00-5
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:	
Learning Information Systems Software	PRO02-3
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
Veterinarians:	
Medicine Sold by Prescription	TAM88-23
Medicines and Insecticides	RAB01-10
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