SC INFORMATION LETTER #03-9

SUBJECT: Advisory Opinion Index

DATE: March 31, 2003

SUPERSEDES: SC Revenue Informational Bulletin #02-24

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 March 31, 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.scstat.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:
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   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
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5. PROPERTY TAXES & FEE IN LIEU OF PROPERTY TAXES

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