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

SC INFORMATION LETTER #06-22

SUBJECT: Advisory Opinion Index

DATE: September 29, 2006

SUPERSEDES: SC Information Letter #06-8

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
SC Revenue Procedure #05-2

SCOPE: An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.

An index of South Carolina advisory opinions issued by the Department from 1987 to September 30, 2006 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
 - Annual Reports and Licenses
 - Beer and Wine Tax
 - Bingo
 - Coin Operated Devices
 - Deed Recording Fee
 - Electric Power Tax
 - Estate and Gift Taxes
 - Gas, Motor Oil, & Highway Use
 - Other Items
 - Retail/Business License
 - Soft Drink Tax
 - Waste Disposal Tax
5. PROPERTY TAXES & FEE IN LIEU OF PROPERTY TAXES
6. SALES, USE, ACCOMMODATIONS, & CASUAL EXCISE TAXES

ADVISORY OPINION INDEX
SEPTEMBER 30, 2006

ADMINISTRATIVE

Administration of Policy/Process of Issuing Advisory Opinions.....	RP05-2
.....	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	RP04-1
.....	RP95-6
.....	RP95-3
.....	RP92-1
Bank Tax-Extensions and Tax Year	RR92-9
Certificate of Compliance - Exception to Lien Placed on Assets.....	RP03-5
Citator of South Carolina Advisory Opinions from 1987 to Sept. 30, 2006	IL06-21
Collection Activities	IL96-17
Contingent Fees in State Tax Matters.....	RR04-3
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/Immediately Available Funds	RP06-1
.....	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 Sept. 30, 2006	IL06-22
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 – Dec. 2006	IL06-18
Legislative Changes in 2006/New Laws	IL06-17
Legislative Changes in 2005/New Laws	IL05-24
Legislative Changes in 2004/New Laws	IL04-20
.....	IL05-6
Legislative Changes in 2003/New Laws	IL03-20
.....	IL04-3
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
-Variou s Regulations Effective February 2006	IL06-3
-Variou s Regulations Effective June 2006	IL06-15
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
Transferor Affidavit – Exception to Section 12-54-124 on Certain Asset Transfers	RR04-2

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	RR04-8
.....	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 Day 2006	RR05-19
New Year’s Eve 2000 - Sales During/Private Functions.....	RAB00-10
Penalty Guidelines for Violations.....	RP04-4
.....	RP04-3
.....	RP03-4
.....	RPB01-3
.....	TRBP01-3
.....	RP95-7
Protests of Permits and Licenses	RR98-23
Regulations – Reorganization/Cross Reference Table	IL03-13
Training Programs for Employees Committing Violations.....	IL06-5
.....	IL05-31
.....	IL05-21
.....	IL05-16
.....	IL04-13
.....	IL04-8
.....	IL03-27

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	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:	
Blackout Victims	IL03-18
Chlorine Leak in Graniteville.....	IL05-2
Earthquake Victims	IL94-2
Flood Victims	IL94-18
.....	IL93-17
Hurricane Victims.....	IL06-19
.....	IL06-4
.....	IL05-32
.....	IL05-30
.....	IL05-26
.....	IL05-22
.....	IL04-24
.....	IL04-21
.....	IL04-18
.....	IL03-21
.....	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
Wildfire Victims.....	IL03-24
Backup Income Tax Withholding (See Withholding)	
Bank Tax:	
Extensions and Tax Year (See Administrative Section)	

Income Tax Conformity - Bonus Depreciation Not Adopted.....	IL03-17
- Federal Taxpayer Relief Act of 1997	IL98-2
- 2004 Temporary Proviso (Conformity and Exceptions)	RR05-2
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- Expansion	RR05-5
- Full Time Employee and Service Related Industry.....	RR87-5
Designation of Counties for 2006.....	IL06-1
Designation of Counties for 2005.....	IL05-3
Designation of Counties for 2004.....	IL03-30
Designation of Counties for 2003.....	IL03-1
Designation of Counties for Tax Years Beginning After 6/18/02	RIB 02-14
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).....	IL06-11
.....	IL05-14
.....	IL04-12
.....	IL03-12
.....	RIB 02-9
.....	RIB 01-11
Qualification - Corporate Office Facility	RR98-10
Requirements, Explanation, Examples, and Worksheet.....	IL87-2
Small Business Provisions – Computation and Examples of New Provisions.....	RR05-17
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
Nonresident Military - Computation of Taxable Income	RR06-1
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
Nexus Creating Activities for Income Taxes – Survey Responses	RR03-4
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:	
Firefighters and EMS Personnel.....	RR96-5
Increase for 2003	IL04-1
Tax Moratorium for Corporate/Insurance Premium Taxes:	
Procedure to Petition for and Claim	RP04-6
Qualifying Counties for 2005	IL05-3
Qualifying Counties for 2004	IL03-30
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
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.....	RR04-8
.....	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
“Places of Amusement” – List of Examples.....	RR05-14
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
Computation and Short Period Proration – Frequently Asked Questions and Examples.....	RR05-11
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
.....	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
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
Electronic Bingo.....	IL04-4
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
Ticket Standards	RR04-11

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 CODs.....	RR96-2
.....	RR90-9
Illegal Machines-License Fee Nonrefundable and Nontransferable.....	IL95-3
License Fee Increase for Certain CODs	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

Affidavit – Samples.....	IL06-12
Deeds to Obtain Construction Loan.....	RR05-8
Effective Date of New Deed Recording Fee.....	RP96-4
Question and Answer Summary.....	RR04-6
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

Dyed Diesel Fuel Penalty – Hurricane Katrina Relief..... IL05-30
..... IL05-26
..... IL05-23

Fuel Ethanol:
 Incentive IL89-18
 Requirements TAM88-5

Fuel Ethanol Blends, Gasoline, Motor Fuel-Tax Increases IL88-20

Kerosene - Taxation..... RR98-20

Late Loads and Other Supplier Return Adjustments RP04-2

Motor Fuel-Refund of Taxes TAM89-4
 -Repeal of Regulation 117-47..... IL89-17

Racing Gasoline and Other Racing Fuels..... RR06-3
..... RR93-2
..... RP94-3

Trucking Equipment Refunds.....

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

CODs-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:	
Bonus Depreciation Not Adopted.....	IL03-17
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:	
Depreciation Rate for Electric Company Personal Property	RP04-5
Investment in Machinery and Equipment.....	RR93-7
Mobile Property.....	RR97-21
Reduced Investment-Qualifying Counties for 2005.....	IL05-3
-Qualifying Counties for 2004.....	IL03-30
-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
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
-To Federal Government	PLR04-6
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
Manufacturer – Filing of Tax Returns and Payment of Taxes, Including Short Years	RR05-20
Manufacturing Establishment-Exemption	PLR87-11
Millage Rate	IL06-2
.....	IL05-8
.....	IL04-2
.....	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
Nonprofit Hospitals – Exemption for Property Owned by Charitable Entity	RR05-18
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
Regulations – Reorganization/Cross Reference Table	IL04-15
Reimbursement for Manufacturer’s Additional Depreciation	RR98-17
Research and Development Equipment-Classification and Valuation	TAM89-21
Rollback Millage (See Also Millage Rate).....	IL98-3
.....	IL97-8
.....	IL97-6
.....	IL95-24
School Operating Millage.....	RP97-4
Section 12-37-220(C) Exemption – Purchaser Requirements	RR04-14
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

Tax Relief:

Chlorine Leak in Graniteville	IL05-7
Hurricane Hugo	IL90-17
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
-Hurricane Insurance	RR05-6
Amendment May 1990	IL90-10
Exchange Agreements-Membership Accommodations and Timeshares.....	RR98-5
.....	RR97-22
Golf Packages	RR98-21
.....	RR88-2
Government, Nonprofit, Federal Credit Union, and Red Cross Employees and Diplomats	RR04-1
Recreational Vehicle Parking	PLR93-2
Telephone Call and Movie Charges	RR98-21
.....	RR89-17
Travel Points Program/Sale and Redemption.....	PLR90-8
Vacation Homes, Second Homes, and Places of Abode.....	RR04-12
Valet Services.....	RR91-3
.....	IL89-25
Aircraft:	
Aviation Gasoline/State Aviation Fund.....	RR05-3
.....	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
Cash Discounts Allowed and Taken-Gross Proceeds of Sales	PLR89-8
Casual Excise Tax-Collection	RR04-13
.....	RR95-12
-Outboard Motors	RR92-2
-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
Data Processing – Electronic Patient Statements and Claims	PLR04-1
Electronic Filing of Tax Returns	RR91-20
Federal Government Sales.....	IL89-10
Internet Access - Moratorium.....	IL04-27
.....	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 or Nontaxable.....	RR04-15
.....	RR89-14
.....	IL89-28
Telecopying Services.....	PLR90-4
Telephone Calling Cards (See Telephone Calling Cards)	
Universal Service Fund Surcharge Billed by Telephone Companies.....	RR03-1
Computer Software, Hardware and Maintenance Contracts	PLR89-6
Computer Software:	
Electronic Delivery.....	RR96-3
Maintenance	RR93-4
Overview and Questions and Answers.....	RR03-5
Software and Software Maintenance Contracts.....	RR05-13
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
Real Property Construction and Sale of Tangible Property – Communication Towers/Buildings .	PLR05-4
Use Tax Liability.....	RR89-16
Copies:	
Legislative Agencies – Exemption	IL94-21
.....	RR94-1
.....	IL93-28

Medical Records	PLR05-2
Medical Records by Professionals	RR04-5
Credit for Tax Paid to Other States:	
.....	RR06-4
.....	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
.....	IL89-23
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
Construction Contracts	RR04-9
FEMA and Red Cross Financial Assistance – Hurricane Katrina	RR05-15
.....	TRR05-15
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
Food (See Also Meals):	
Temporary Tax Rate Reduction:	
Age 85 and Older Purchases/Local Rate	RAB00-8
Questions and Answers	RAB00-9
Rate Change October 1, 2006 – Unprepared Food.....	RR06-5
.....	TRR06-5
Rate Change July 1, 2001 – Certain Foods	RPB01-4
.....	TRPB01-4
Food Stamps and WIC Vouchers	IL89-8
Foreign Diplomats-Tax Exemption Card	IL03-25
.....	IL03-2
.....	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
Surcharge Added to Sales Price/Include in Gross Proceeds.....	RR05-1
Used for Roasting of Coffee Beans-Exemption	TAM88-6

Used in Tugs-Sales Tax	PLR88-10
Gifts – Multistate Transactions.....	RR03-3
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	PLR99-2
.....	PLR90-13
Library Books-Printed Form or Alternative Form.....	RR94-11
Limited Liability Company - Transfer of Property To.....	PRO00-4
Local Taxes Collected by DOR:	
Capital Projects Tax - Chester County	RIB00-9
Counties Imposing/Types of Taxes Imposed and Exemptions (Chart)	IL06-16
.....	IL06-9
.....	IL05-15
.....	IL05-1
.....	IL04-9
.....	IL03-26
.....	IL03-7
.....	RIB02-21
.....	RIB02-2
.....	RIB01-1
.....	RIB00-16
.....	IL99-11
.....	IL99-8
.....	IL98-15
Counties Imposing/Contractors Purchase of Building Materials	IL97-1
.....	IL95-27
.....	IL94-34
.....	IL94-4
.....	IL92-7
.....	IL92-1
.....	IL91-27
.....	IL91-13
Credit for Local Taxes Paid in Another State.....	IL91-5
.....	IL91-4
Question and Answers	RR91-17
.....	RR90-11
Retailers Required to Remit Tax When Delivering to Purchaser in Another County	RR05-16
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
Wastewater Treatment Facility – Governmental Refund Application	RP05-1
Machine Exemption – Guidance and Examples	RR04-7
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
Barge.....	RR06-6
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
Personal Watercraft	RR04-10
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
General Exemption Information	RR03-2
Radioactive Implant Seeds	PLR05-1
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
Microfilm or Microfiche Copies.....	RR89-21
Military:	
Autos Purchased by Nonresidents (See Motor Vehicles)	
Post Exchange-Sales and Rentals	PLR89-12
Residential Electricity Purchase	RR89-5

Dental	RR88-9
Dental Labs.....	RR91-19
Electrical Devices Sold by Prescription	PLR92-4
General Exemption Information	RR03-2
Implant by Ophthalmologist.....	PLR04-5
Implant Treating Degenerative Spine Disease.....	PLR05-3
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 Also Lease):	
LP Gas Storage Tank.....	PLR04-4
Portable Toilets.....	RAB01-5
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 (Annual):	
Dates: 2006.....	IL06-14
2005	IL05-18
2004	IL04-10
List of Items.....	RR05-9
.....	RAB02-4
.....	RAB01-3
.....	RAB00-4
Questions and Answers	RR05-10
.....	RAB02-5
.....	RAB01-4
.....	RAB00-5

.....	TRAB00-5
Sales Tax Holiday (One Time – Nov. 2006)	RR06-7
Security System (See Communications)	
State Government-Sales To	RR92-15
State Tax Rate – Unprepared Food.....	RR06-5
.....	TRR06-5
Storage or Repair of Machines and Equipment in SC (See Machines)	
Telephone Calling Cards	RR04-4
.....	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:	
General Questions and Answers	RR06-2
Liability of Contractor or Retailer	RR89-16
Vending Machine Sales of Tangible Personal Property	RR92-5
.....	PLR06-1
Veterinarians:	
Medicine Sold by Prescription	TAM88-23
Medicines and Insecticides.....	RAB01-10
Warranties:	
Auto Warranties.....	IL91-26
Extended Warranty Charges.....	RR93-6
Warranty, Maintenance, and Similar Service Contracts.....	RR05-12
Waste Disposal-Containers.....	PLR88-20
-Service.....	PLR04-2
Water/Wastewater Treatment Plants (See Machine)	
Withdrawal of Parts-Retailers Service of Auto Warranties.....	IL91-26