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

SC INFORMATION LETTER #07-23

SUBJECT: Advisory Opinion Index

DATE: December 31, 2007

SUPERSEDES: SC Information Letter #07-20

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 December 31, 2007 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
DECEMBER 31, 2007**

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	RP06-2
.....	TRP06-2
.....	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 December 31, 2007.....	IL07-22
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 December 31, 2007	IL07-23
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 – Mar. 2008	IL07-21
Legislative Changes in 2007/New Laws	IL07-16
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.....	IL06-24
.....	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)	
Other Special Relief – VA Tech Shootings/Intuit Problems.....	IL07-10
.....	IL07-9
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)	
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	IL07-18
.....	IL07-11
.....	IL06-20
.....	IL06-10
.....	IL05-27
.....	IL05-12
.....	IL04-25
.....	IL04-11
.....	IL03-29
.....	IL03-11
.....	RIB02-20
.....	RIB02-10
.....	RIB01-17
.....	RIB01-12
.....	RIB00-13
.....	IL99-1
.....	RR99-11
Regional Headquarters-Qualifying Costs/Lease	PLR91-2

Use Against License Tax	PRO01-1
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
-Refunds Claims	IL07-2
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
Textile Revitalization Credit – Demolition Costs.....	PLR06-3
Deductions:	
Age 65 and Older	IL97-23
State, Local, or Foreign Tax Deduction Allowed or Disallowed – Survey Responses.....	RR03-6
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
Energy Incentives for Individuals.....	IL06-23
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 - 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 2007 (Revised).....	IL07-3
Designation of Counties for 2006 (Modified).....	RR07-1
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).....	IL07-11

.....	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.....	RR07-2
.....	TRR07-2
.....	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).....	RP07-1
.....	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 2007	IL07-3
Qualifying Counties for 2006	RR07-1
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
Tax Rate – Optional Rate on Active Trade or Business Income from a Pass Through Business.....	RR06-12
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
Easements and Rights of Ways.....	RR06-10
Effective Date of New Deed Recording Fee.....	RP96-4
Mineral Rights.....	RR06-11
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 Administrative Offices of Power Company.....	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
 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
 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 2007	IL07-3
-Qualifying Counties for 2006	RR07-1
-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
-Hurricane Insurance	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
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
Early Termination Fee	PLR06-2
Electronic Document Formatting and Filing of Personal Documents	PLR07-6
Electronic Filing of Tax Returns.....	RR91-20
Federal Government Sales	IL89-10
Federal National Mortgage Association – Online Service Information.....	PLR07-5
Healthcare Communications Network	PLR07-2
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	RR06-8
.....	RR04-15
.....	RR89-14
.....	IL89-28
.....	PLR90-4
Telecopying Services	
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):	
Exemption for Unprepared Food – November 1, 2007.....	TRR07-4
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	RR07-4
.....	TRR07-4
.....	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).....	IL07-4
.....	IL07-1
.....	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
Mobile Home Park- Real v Personal Property	PLR97-6
Motion Picture Production Company Exemption	RR05-7
Motor Vehicles, Trailers, Semitrailer and Pole Trailers Sales:	
Motor Vehicles Sold to Nonresidents:	
Alabama Residents.....	IL88-19
Arkansas Residents	IL90-1
Colorado Residents	IL89-7
.....	IL89-4
Georgia Residents	IL89-5
North Carolina.....	IL89-32
North Dakota.....	IL89-6
Nebraska.....	IL90-13
Chart, Explanation and Worksheet	IL05-13
.....	IL03-6
.....	IL98-17
.....	IL95-8
.....	IL93-30
.....	IL93-25
.....	IL92-26
.....	IL91-30
.....	IL90-8
Chart.....	IL92-10
.....	IL91-30
.....	IL91-23
.....	IL90-32
.....	IL90-26
Explanation	IL88-17
Nonresident Military Exemption:	
Commissioned Officer Defined	PLR90-2
Located in SC by Reason of Orders Defined	PLR90-11
Nonresident Tax Exempt Certificate -Accepted Dates	PLR89-9
-General Requirements	IL88-8
Rentals of Motor Vehicles:	
Rental Company Charges.....	RR93-1
Surcharge on Short Term Rentals	PLR07-1
Trailers, Semitrailers & Pole Trailers Sold to Nonresidents:	
Chart, Explanation and Worksheet	IL05-13
.....	IL03-6
.....	IL98-17

.....	IL95-8
.....	IL93-30
.....	IL93-25
.....	IL92-26
.....	IL91-30
.....	IL90-7
Chart.....	IL92-10
.....	IL91-30
.....	IL91-23
.....	IL90-32
.....	IL90-26
Explanation	RR05-4
.....	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
Nexus Creating Activities for Sales and Use Taxes – Survey Responses.....	RR07-3
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.....	RR04-8
.....	RAB01-2
.....	RR98-16
Items for Resale Exempt	RP03-6
.....	RP03-3
.....	RPB01-7
.....	RP89-5
.....	IL89-35
Religious Foundation Events	PRO01-5
Out-of-State Retailer - (See Nexus Also)	
Use Tax Collection/Refund If Deliver Outside SC.....	RR91-12
Photograph Prints to Professional Photographers via Internet – Wholesale Sale.....	PLR07-7

Prefabricated Structural Components	PLR91-6
Printed Materials – Sales Between Related Parties	PLR04-3
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
Property Management Services or Selling Tangible Personal Property at Retail	PLR05-5
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
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
-Wireless Communication Systems/Radio Signal in Building.....	PLR07-3
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
Retail Licenses and Partnerships (Effective February 23, 2007)	IL07-5
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: 2007	IL07-12
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)	
Signs – Selling and Installing	PLR07-4
State Government-Sales To	RR92-15
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	RR07-5
.....	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
Warranty, Maintenance, and Similar Service Contracts	RR06-9
.....	RR05-12
.....	RR93-6

Waste Disposal-Containers.....	PLR88-20
-Service	PLR04-2
Water/Wastewater Treatment Plants (See Machine)	
Withdrawal of Parts-Retailers Service of Auto Warranties.....	IL91-26