
State of South Carolina
Department of Revenue
301 Gervais Street, P. O. Box 12265, Columbia, South Carolina 29211
Website Address: <http://www.sctax.org>

SC INFORMATION LETTER #08-13

SUBJECT: Alternative Fuel Vehicles and Conversion Equipment
Sales Tax Rebates Eliminated

DATE: June 30, 2008

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 2000)
S.C. Code Ann. Section 1-23-10(4) (Supp. 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.

Alternative Fuel Vehicles and Conversion Equipment- Sales Tax Rebate Eliminated

The Energy Freedom and Rural Development Act was enacted in 2007 and codified in Chapter 63 of Title 12. Under Code Section 12-63-20(A), purchasers or lessees of certain alternative fuel and fuel efficient vehicles, and purchasers of certain conversion equipment, were eligible for a sales tax rebate of up to \$300 from July 1, 2008 to June 30, 2013.

However, the General Assembly revised Code Section 12-63-20(A) this year. As a result of this revision, the above referenced sales tax rebates for purchasers and lessees of alternative fuel and fuel efficient vehicles, and purchasers of certain conversion equipment, have been eliminated.

Therefore, a previously issued information letter advising the public of these rebates, SC Information Letter #08-2, is withdrawn and no longer valid.