

SC INFORMATION LETTER #09-25

SUBJECT: Advisory Opinion Index

DATE: December 31, 2009

SUPERSEDES: SC Information Letter #09-18

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
SC Revenue Procedure #09-3

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 through December 2009 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.

REMINDER – Electronic Advisory Opinion Indexes: The Department’s website has an alphabetical index by tax type of advisory opinions issued since 1987 and a chronological index of opinions issued since January 1, 2003. These electronic indexes can be found on the Department’s website at:
<http://www.sctax.org/Tax+Policy/default.htm>.

Since these electronic indexes are updated soon after the approval of an advisory opinion, the publication of the quarterly alphabetical index by means of a SC Information Letter will be discontinued effective January 1, 2010. The citator will continue to be updated quarterly by means of a SC Information Letter.

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 |
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| Coin Operated Devices | Soft Drink Tax |
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5. PROPERTY TAXES & FEE IN LIEU OF PROPERTY TAXES
6. SALES, USE, ACCOMMODATIONS, & CASUAL EXCISE TAXES

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DECEMBER 31, 2009**

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