



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211

SC INFORMATION LETTER #19-21

SUBJECT: Energy Efficient Manufactured Homes Incentive Program - Extension
(Sales, Use and Income Taxes)

DATE: August 1, 2019

SUPERSEDES: SC Information Letter #19-18

REFERENCES: Act No. 91 of 2019, Part IB, Section 73, Proviso 73.6

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014)
S.C. Code Ann. Section 1-23-10(4) (2005)
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.

In 2008, the General Assembly provided financial incentives for the purchase and installation of certain energy efficient manufactured homes in South Carolina.¹ These incentives, a sales and use tax exemption and an income tax credit, were effective from July 1, 2009 through July 1, 2019.

This legislative session, Act No. 91 of 2019, Part IB, Section 73, Proviso 73.6 extends these incentives and reads:

The Energy Efficient Manufactured Homes Incentive Program shall be extended into the current fiscal year and the Office of Regulatory Staff Energy Office shall administer the program, including incentives for qualifying taxpayers, in the same manner as it was administered in the prior fiscal year.

The purpose of this Information Letter is to withdraw SC Information Letter #19-18, and thereby confirm the extension of the sales and use tax exemption and the extension of the income tax credit until June 30, 2020. See Code Sections 12-36-2110(B) and 48-52-870 for the requirements of each incentive.

¹ See Act No. 354 of 2008.