



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 125, Columbia, South Carolina 29214-0575

SC INFORMATION LETTER #22-12

SUBJECT: Advisory Opinion Index

DATE: July 11, 2022

SUPERSEDES: SC Information Letter #22-7

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 June 30, 2022 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.dor.sc.gov.

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: <https://dor.sc.gov/policy/index/advisory-opinions>.

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 | Estate and Gift Taxes |
| Annual Reports and Licenses | Gas, Motor Oil, & Highway Use |
| Beer and Wine Tax | Other Items |
| Bingo | Retail/Business License |
| Coin Operated Devices | Soft Drink Tax |
| Deed Recording Fee | Waste Disposal Tax |
| Electric Power Tax | |

5. PROPERTY TAXES & FEE IN LIEU OF PROPERTY TAXES
6. SALES, USE, ACCOMMODATIONS, & CASUAL EXCISE TAXES

ADVISORY OPINION INDEX
June 30, 2022

ADMINISTRATIVE

Administration of Policy/Process of Issuing Advisory Opinion	RP09-3
.....	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	RP11-1
.....	RP92-6
.....	RP92-4
.....	IL93-9
.....	IL92-20
Alcoholic Beverage Control Commission-Policies and Opinions	IL93-11
Appeals:	
Tax Appeals - Process and Procedures	RP20-1
.....	RP06-2
.....	TRP06-2
.....	RP04-1
.....	RP95-6
.....	RP95-3
.....	RP92-1
- Information Guides.....	IL20-22
Regulatory Appeals – Process and Procedures.....	RP20-3
Assistance & Tax Relief (See Also Income Tax)	
Emergency Related Infrastructure Work by an Out-of-State Business or Employee in SC Due to Hurricane Florence	IL18-14
Emergency Related Infrastructure Work by an Out-of-State Business or Employee in SC Due to Hurricane Matthew	IL16-13
Emergency Infrastructure Work by Out-of-State Business due to October 2015 Floods	IL15-15
Bank Tax-Extensions and Tax Year	RP17-1
.....	TRP17-1
.....	RR92-9
Certificate of Compliance-Updated Procedures.....	RP14-3
-Exception to Lien Placed on Assets.....	RP03-5
Citator of South Carolina Advisory Opinions from 1987 – June 30, 2022.....	IL22-11
Collection Activities	IL96-17
Contingent Fees in State Tax Matters.....	RP11-1
.....	RR04-3

Credit Card Payment of Taxes	RPB01-2
.....	TRPB01-2
.....	RR99-12
Debt Collection Procedures:	
Debt Setoff and GEAR Procedures.....	RR15-13
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 Dates of Return – Saturday, Sunday or Holiday	RPB00-2
.....	RP90-4
.....	RP90-2
– Section 338(h)(10) Election	RR89-10
Effective Date of Legislation.....	IL07-2
Electronic Funds Transfer/Immediately Available Funds	RP06-1
.....	RP91-5
.....	RP90-3
.....	IL90-28
Emancipation Day Holiday – Impact on Filing Deadline, Payments, and Claims for Refund.....	IL22-8
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	RP17-1
.....	TRP17-1
.....	RP14-1
.....	RP93-2
Partnership, Estates, and Trusts-Change in Extended Due Date.....	RP17-1
.....	TRP17-1
.....	IL08-27
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 – June 30, 2022	IL22-12
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 – September 1985 – September 30, 2022.....	IL22-9
Identity Theft Coverage, Protection and Procedures/New Laws	IL13-17
Legislative Changes in 2021/New Laws.....	IL21-24
Legislative Changes in 2020/Subsequent Legislation.....	IL20-31
Legislative Changes in 2020/New Laws.....	IL20-19
Legislative Changes in 2019/New Laws.....	IL19-23
Legislative Changes in 2018/Subsequent Legislation.....	IL18-15
Legislative Changes in 2018/New Laws.....	IL18-12
Legislative Changes in 2017/New Laws.....	IL17-15

SC Infrastructure and Economic Development Reform Act	IL17-8
Notice to Motor Vehicle, Motorcycle, and Trailer Dealers and Retailers	IL17-10
Legislative Changes in 2016/New Laws	IL16-11
Legislative Changes in 2015/New Laws	IL15-11
Legislative Changes in 2014/New Laws	IL14-12
Legislative Changes in 2013/New Laws	IL13-15
Legislative Changes in 2012/New Laws	IL12-11
Legislative Changes in 2011/New Laws	IL11-13
Legislative Changes in 2010/New Laws	IL10-9
Legislative Changes in 2009/Subsequent Legislation.....	IL09-20
Legislative Changes in 2009/New Laws	IL09-14
Legislative Changes in 2008/New Laws	IL08-17
Legislative Changes in 2007/New Laws	IL07-16
Legislative Changes in 2007/Supreme Court Opinion – One Subject Rule	IL08-12
Legislative Changes in 2006/New Laws	IL06-17
Legislative Changes in 2005/New Laws	IL05-24
Legislative Changes in 2004/New Laws	IL05-6
.....	IL04-20
Legislative Changes in 2003/New Laws	IL04-3
.....	IL03-20
Legislative Changes in 2002/New Laws	RIB02-16
Legislative Changes in 2001/New Laws	RIB01-16
Legislative Changes in 2000/New Laws	RIB00-21
.....	RIB00-15
Legislative Changes in 1999/New Laws	IL99-17
Legislative Changes in 1998/New Laws	IL98-21
.....	IL98-16
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
Farmers and Fishermen Penalty Relief Act – Tax Year 2018	IL19-8
– Tax Year 2012.....	IL13-2
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
.....	TAM87-1
.....	IL90-22
.....	IL88-3
.....	IL88-2
.....	IL87-3
Waiver, Dismissal, Reduction.....	RP08-6
.....	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	RP13-1
.....	RPB00-3
.....	RP95-5
Right to Recover Taxes.....	RR91-10
.....	IL90-37
Statute of Limitations.....	TAM89-3
State of Limitations for Claims for Refund	RR13-1
.....	RR97-14
Refunds and Credits	RP89-1
Regulation-Capitalization and Deduction for Tangible Personal Property	IL14-11
Regulations-Process of Issuing.....	RPB01-6
.....	RP97-1
.....	RP87-3
Reorganization/Cross Reference Tables.....	IL03-13
Reorganization/Sales and Use Tax.....	RIB02-15
Various Regulations Approved in 2009	IL09-11
Various Regulations Effective June 2006	IL06-15
Various Regulations Effective February 2006	IL06-3
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
Tax Liens – Expiration of.....	RR15-6
Taxpayer Rights Advocate	RP08-4
Tax Preparer Signature – Alternative Methods on Paper Returns	RP13-3
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
Curbside Delivery – COVID-19 State of Emergency	IL20-5
– COVID-19 State of Emergency Ends – Reg. Reinstated.....	IL21-18
Electronic Payment for Beer and Wine Purchases	IL96-3
.....	RR94-5
Fundraising Events by Nonprofit Organizations	RR12-3
.....	RR10-1
.....	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
Payment Dishonored – Administrative Process and Penalties:	
Beer and Wine Wholesalers	RP12-1
Liquor Wholesalers	RP12-2
Penalty Guidelines for Violations	RP13-2
.....	RP04-4
.....	RP04-3
.....	RP03-4
.....	RPB01-3
.....	TRPB01-3
.....	RP95-7
Protests of Permits and Licenses	RR98-23
Regulations - Reorganization/Cross Reference Table.....	IL03-13
Replacement of Beer or Wine after Delivery by a Licensed Wholesaler.....	RR10-3
Temporary Permits for Special Events – New 2011 Rules	IL11-2
.....	IL10-13
Training Programs for Employees Committing Violations	IL14-6
.....	IL13-7
.....	IL10-10
.....	IL08-21
.....	IL06-24
.....	IL06-5
.....	IL05-31
.....	IL05-21
.....	IL05-16
.....	IL04-13
.....	IL04-8
.....	IL03-27

INCOME TAXES

Active Trade or Business (See Pass Through Business Entity)	
Accounting Period Change – Returns Required	PLR89-14
Administration Expense of Estate – Deduction	TAM89-2
Apportionment – Election to File Consolidated Return.....	PLR88-17
Engineering Service Income.....	PLR13-3
Apportionment Factor – Applying for Alternative Method	RP15-2
.....	RP09-1
.....	RP95-4
– Use of Alternative Apportionment Method – Including	
Combined Unitary Reporting.....	RR15-5
– Economic Development & Applying For Alternative Method	RP15-3
.....	RPB02-4
.....	RP96-3
Apportionment Ratio:	
Double Weighted Sales Factor.....	IL95-17
Intangible Drilling Costs – Property Factor	TAM88-12
Motor Carrier	PLR93-3
Single Sales Factor – Phase-in	RR09-15
Trade name and Trademark Licensing.....	PLR95-9
.....	PLR95-7
.....	TAM94-2
Assistance and Tax Relief:	
Blackout Victims-Northeastern United States.....	IL03-18
Chlorine Leak in Graniteville SC.....	IL05-2
Coronavirus (COVID-19)	IL21-7
.....	IL20-8
.....	IL20-4
.....	IL20-3
Earthquake Victims-California	IL94-2
Flood Victims-SC	IL15-14
Hurricane Florence.....	IL18-13
Hurricane Matthew Victims.....	IL16-12
Storm, Tornado, and Flood Victims	IL20-16
.....	IL11-7
Military Personnel (See Military Personnel)	
Other Special Relief – VA Tech Shootings/Intuit Problems.....	IL07-10
Snow Storm Victims – SC	IL93-5
Terrorist Attacks	RPB01-9
.....	TRPB01-9
Tornado Victims-NC.....	IL11-6
Wildfire Victims-California	IL03-24
Backup Income Tax Withholding (See Withholding)	
Bank Franchise Tax (See Miscellaneous Taxes Section)	
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
Catastrophe Savings Account – Taxability of Contributions and Withdrawals.....	RR21-11
C-Corporations:	
Reporting Federal Income Tax Adjustments Made by the Internal Revenue Service	RP16-1
College Savings Plan 529 – Future Scholar.....	IL20-14
Consolidated Returns:	
Computation of SC Net Income	RR88-10
.....	TAM88-8
Corporate Distribution – From Out-of-State Corporation	PLR88-12
Corporations Permitted to File	PLR12-4
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
Use of Net Operating Losses Following a Change in Ownership	RR16-7
Corporate Headquarters Credit	
Expansion – Qualifying Costs/Employees	PLR91-3
.....	PLR89-19
.....	PLR89-7
Legislative Changes in 1992	IL92-14
Per-Capita Income for State – (See Per Capita Income)	
Regional Headquarters – Qualifying Costs/Lease	PLR91-2
Use Against License Tax	PRO01-1
Credits:	
Abandoned Building/Textile/Retail Credits – Summary Chart.....	IL15-9
Abandoned Building Revitalization Act	RR15-7
.....	PLR14-3
Additional Rules for State-Owned Abandoned Buildings	RR15-12
Extension of Credit and General Guidance.....	IL21-13
AFDC Recipients Hired – Credit Amount	IL95-19
– Verification of Benefits	IL97-5
Angel Investor Credit.....	IL15-22
.....	RR14-6
Biomass Energy Credits to Limited Liability Company.....	PLR11-6
Child & Dependent Care Credit of Nonresident (See Nonresident)	
College Tuition	RR09-3
.....	RAB00-1
.....	TRAB00-1
.....	RR99-4
Community Development Credit – Credit Limit Increase for 2021 and Thereafter	IL21-16
Conservation Credit - Transfer of	RP08-1
.....	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
Low-Income Housing Tax Credit.....	RR21-5
.....	RR21-1
Manufactured Homes – Energy Efficient Credit - Extended.....	IL19-21
.....	IL19-18
Minority Business	PLR89-17
Motion Picture Project Credits.....	RR99-10
New Jobs (See Jobs Tax Credit)	
Palmetto Seed Credit.....	IL90-27
Preceptor Clinical Rotation – Credit and Deduction	RR20-2
Refundable Motor Fuel Income Tax Credit	RR17-6
Retail Facilities Revitalization Tax Credit	RR15-9
Solar Energy and Small Hydropower Systems Credit.....	IL09-16
Taxes Paid to Another State – Married Filing Jointly.....	TAM88-10
Pension Income.....	PLR87-7
SC Tax Credit Calculation for Individuals for Pass Through Entity taxes paid on personal service or nonpersonal service Income (See Pass Through Business)	
Textile Revitalization Credit – Demolition Costs	RR15-8
.....	PLR06-3
Deduction:	
Age 65 and Older for Any Type of Income (See Retirement Income).....	RR21-13
.....	IL97-23
Charitable Deduction for Individuals Claiming the Standard Deduction for 2020	IL20-34
State, Local, or Foreign Tax Deduction Allowed or Disallowed – Survey Responses.....	RR09-10
.....	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.....	RR16-2

Interest Dividends Distributed by Money Market Funds	RR91-15
Interest Dividends Distributed by Mutual Funds	IL88-7
Interest Dividends Distributed by Mutual Funds	PLR93-8
Exempt Organizations – Filing Requirements	IL92-15
Federal COVID-19 Economic Stimulus Payment	IL20-13
Federal Economic Stimulus Payment of 2008	IL08-7
Federal Government Obligations (See Exempt Interest)	
Federal Payroll Protection Program Loans for Small Businesses due to COVID-19.....	IL20-28
Foreign Dividend Income.....	RR92-13
Foreign Sales Corporations – Deduction for Commissions.....	RR98-14
Income Tax Conformity:	
General:	
Bonus Depreciation Not Adopted.....	IL03-17
Federal Taxpayer Relief Act of 1997	IL98-2
2004 Temporary Proviso (Conformity and Exceptions).....	RR05-2
.....	TRR05-2
Federal Tax Cuts & Jobs Act of 2017 Issues:	
Federal Tax Cuts & Jobs Act of 2017 and SC Taxpayer Protection & Relief Act of 2018 – Charts of Federal & SC Treatment as of February 9, 2018.....	IL19-7
Proposed Treasury Regulation 1.170A-1 – Potential Impact on Charitable Contribution Deduction and State Tax Credits	IL19-10
State Tax Addback Calculation - \$10,000 Federal Tax Deduction Limit.....	RR19-1
Federal Cares Act of 2020 or Consolidated Appropriations Act of 2021 Issues:	
COVID-Related Distributions from Retirement Plans.....	RR21-12
.....	IL21-15
Earned Income Credit Computation for 2020.....	IL21-4
Federal Employee Retention Credit – SC Wage Modification for 2020 and 2021.....	RR22-4
Impact of Treasury Regulation on Charitable Contribution Deduction and State Tax Credits.....	RR21-4
Internal Revenue Code Conformity Update – Filing Information for 2020.....	IL21-7
Unemployment Compensation – Partial Exclusion for 2020 (See Unemployment)	
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
Insurance – Hurricane Rental	RR14-7
Interest Expense Incurred to Buy Out-of-State Corp. – Deduction.....	PLR88-12
Internal Revenue Code Section 163(j) – Limitation and Carryforward	RR21-2
Internal Revenue Code Section 338(h)(10) Election – Tax Consequences	RR09-4
Investment Income of Children Under Age 14.....	TAM90-10
Job Tax Credit:	
Computation and Examples	RR19-11
.....	RR99-5
Definitions – Expansion.....	RR05-5
Full Time Employee and Service Related Industry.....	RR87-5
Designation of Counties for 2022	IL21-28
Designation of Counties for 2021	IL20-33
Designation of Counties for 2020	IL19-29
Designation of Counties for 2019	IL19-2
Designation of Counties for 2018	IL17-16
Designation of Counties for 2017	IL16-18

Designation of Counties for 2016	IL15-17
Designation of Counties for 2015	IL15-1
Designation of Counties for 2014	IL13-19
Designation of Counties for 2013	IL13-6
Designation of Counties for 2012	IL12-19
Designation of Counties for 2011	IL11-4
Designation of Counties for 2010	IL10-1
Designation of Counties for 2009	IL09-1
Designation of Counties for 2008	IL08-1
Designation of Counties for 2007 (Revised).....	IL07-3
Designation of Counties for 2006 (Modified).....	RR07-1
.....	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	RIB02-14
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 Per Capita Income below)	
Qualification – Corporate Office Facility.....	RR98-10
Requirements, Explanation, Examples, and Worksheet.....	IL87-2
Small Business Provisions – Computation and Examples of New Provisions	RR19-11
.....	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
Marriage – Filing Guidance	

– Common-Law Marriage.....	RR21-3
– Same-Sex	RR14-8
.....	TRR14-8
Military – (See also National Guard)	
Combat Pay.....	RIB02-1
Earned Income Offset for Military at Any Age.....	RR21-13
Federal Servicemembers Civil Relief Act - Domicile and Taxation	RR21-10
.....	RR10-5
.....	TRR10-5
.....	IL09-21
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
Retirement Income Deduction – General or Military Retirement Income.....	RR21-13
Surviving Spouse – Earned Income Offset and Retirement Income	RR21-13
Tax Relief for Personnel Serving in Combat Zones.....	RP08-3
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.....	RR09-16
.....	TAM89-16
Nexus:	
Activities Exceeding Solicitation	PLR91-4
Common Carrier	PLR89-13
Doing Business	PLR87-5
Filing Requirement Where Nexus is an Issue (Voluntary Filer)	RP20-2
.....	RP09-2
.....	RP07-1
.....	RPB01-5
.....	RP96-1
.....	RP92-2
Geoffrey Implications – Non Taxable Examples	RR08-1
.....	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.....	RR16-11
Protected Activities (Public Law 86-272)	RR97-15
.....	RR93-10
.....	RR91-16
Solicitation Standard Necessary.....	PLR88-19

Workers Temporarily Working Remotely due to COVID-19 (See Withholding)	
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
Nonresident Partner – NOL Deduction.....	TAM87-6
Income of Limited Partner Not Taxable.....	PLR95-2
Personal Service Income of Resident Partners.....	RR97-7
Withholding on Nonresident Partners (See Withholding)	
Pass Through Business Entity – Active Trade or Business:	
Annual Election by Pass Through Entity to Pay Tax at Entity Level.....	RR21-15
Entity level tax election overview; resident and nonresident individual owner’s overview; Credit for taxes paid to other states on personal service or other business income Computation; and examples of SC Credit for taxes paid when entity makes a non-SC Entity level tax election.....	RR22-5
Optional Rate on Active Trade or Business Income	RR08-2
.....	RR06-12
SC Tax Forms and Reporting Issues for Tax Year 2021.....	IL22-4
Penalty (See Administrative Section)	
Per Capita Income for Counties.....	IL21-27
.....	IL20-32
.....	IL19-27
.....	IL19-1
.....	IL17-17
.....	IL16-17
.....	IL15-21
.....	IL14-15
.....	IL13-20
.....	IL12-18
.....	IL12-16
.....	IL12-6
.....	IL11-17
.....	IL11-8
.....	IL10-4
.....	IL09-6
.....	IL08-8
.....	IL07-11
.....	IL06-11
.....	IL05-14
.....	IL04-12
.....	IL03-12
.....	RIB02-9
.....	RIB01-11
Per Capita Income for State.....	IL22-5
.....	IL21-27
.....	IL21-11
.....	IL20-32
.....	IL20-10
.....	IL19-27
.....	IL19-11

.....	IL19-1
.....	IL18-6
.....	IL17-17
.....	IL17-11
.....	IL16-17
.....	IL15-21
.....	IL14-15
.....	IL12-18
.....	IL12-6
.....	IL11-17
.....	IL11-8
.....	IL10-12
.....	IL10-4
.....	IL09-19
.....	IL09-6
.....	IL08-22
.....	IL08-08
.....	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
Use of Figures	RR99-11
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:	
\$50 Tax Refund (Rebate) for Eligible 2018 Tax Returns	IL19-24
Estimated Assessments	TAM87-9
Incorrect Oral Information Received From Tax Commission	TAM89-3
Refund Checks	RR89-2
Regulations:	
Approved in 2006 – Tax Credits for Fortification Measures	IL09-11
– Voluntary Check-offs – Reg. #117-875	IL06-3
Capitalization and Deduction for Tangible Personal Property	IL14-11
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:	

Age 65 & Older Deduction for any Type of Income.....	RR21-13
Disability or Regular Retirement Plan	RR96-1
Election	RR95-15
Election Not Intended – Amend Return.....	IL98-20
General Retirement Income Deduction at any Age	RR21-13
Surviving Spouse	RR21-13
.....	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 2022.....	IL21-28
Qualifying Counties for 2021.....	IL20-33
Qualifying Counties for 2020.....	IL19-29
Qualifying Counties for 2019.....	IL19-2
Qualifying Counties for 2018.....	IL17-16
Qualifying Counties for 2017.....	IL16-18
Qualifying Counties for 2016.....	IL15-17
Qualifying Counties for 2015.....	IL15-1
Qualifying Counties for 2014.....	IL13-19
Qualifying Counties for 2013.....	IL13-6
Qualifying Counties for 2012.....	IL12-19
Qualifying Counties for 2011.....	IL11-4
Qualifying Counties for 2010.....	IL10-1
Qualifying Counties for 2009.....	IL09-1
Qualifying Counties for 2008.....	IL08-2
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 (See Pass Through Business)	
Timber Deeds	IL94-31
Trust-Short Period Return	IL89-2
Unemployment Compensation:	
- Income Taxation and Withholding	IL20-15
- Partial Exclusion for 2020.....	IL21-14

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
Magnetic Media Requirements-Withdrawal of Policy Documents.....	RP08-5
National Guard Nontaxable Pay	RR09-16
New Due Dates for Certain Withholding Filing and Remittances.....	IL17-3
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	RP17-2
.....	TRP17-2
.....	RP92-5
Payments After 6-30-90-Update IRC Definition.....	IL90-20
Penalties (See Administrative Section)	
Performers.....	PLR94-9
Real Estate Sales by Nonresidents.....	RR09-13
.....	RAB02-6
.....	RR90-3
.....	RR89-19
.....	RR89-15
.....	IL89-22
Utility	IL90-11
W-4	TAM88-21
Wage Withholding – Employer Requirements, Exemptions, and Examples.....	RR22-3
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
Withholding Tax Tables – Annual Updates	IL16-15
Workers Temporarily Working Remotely due to COVID-19:	
Extended Tax Relief – June 30, 2022	RR22-3
Extended Tax Relief – March 31, 2022	IL21-31
Extended Tax Relief – December 31, 2021	IL21-22
Extended Tax Relief - September 30, 2021	IL21-8
Extended Tax Relief – June 30, 2021	IL20-29
Extended Tax Relief – December 31, 2020	IL20-24
Nexus and Income Tax Withholding Requirements.....	IL20-11

MISCELLANEOUS TAXES

Admissions Tax

Baseball and Softball Indoor Facility	PLR13-4
Baseball Batting Machines	RR16-4
.....	RR91-14
.....	TAM90-8
Boat, Car, Antique and Similar Shows.....	RR89-8
Civic or Fraternal Organization - Exemption	RR91-5
COVID-19-Admission Tax Refund Process (Available through Dec. 31, 2020)	IL20-18
-Extended through June 30, 2021	IL21-3
Dinner Attraction Tickets	PLR92-5
Entry Fees for Tournaments at Golf Courses and Tennis Facilities.....	RR09-12
Fundraising Events by Nonprofit Organizations	RR12-3
.....	RR10-1
.....	RR04-8
.....	RAB01-2
.....	RR98-16
Hole-in-One Game	TAM94-1
Homeowners Association – Membership Assessment.....	PLR09-2
Local Tax Charged To Enter	RR97-13
Major Tourism Facilities – Use of Tax.....	RR95-16
Mandatory “Standardized Service Charge” to Country Club Members.....	PLR11-2
Membership Dues to Country Clubs	RR91-18
Membership Fees to a Country Club and a Dining Club.....	PLR91-5
Membership Fees to Health Clubs, Inc.....	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
State Museum Admission Fees.....	PLR88-13
Tax Rate Effective February 1, 1992.....	IL92-6
Ticket Tearing Process at Amusement Park	TAM90-11
Tours:	
Brewery Tours and Beer Sampling	RR19-2
Micro-Distillery Tours and Liquor Tasting.....	RR22-1
.....	RR19-3
Sight-Seeing Tours.....	TAM95-2

Annual Reports and Licenses

Annual License Fee:

Apportionment Method	
License Fee Computation	PLR95-7
Single Sales Factor – Phase-in.....	RR09-15
Computation and Short Period Proration – Frequently Asked Questions and Examples	RR05-11
Corporate Headquarters Credit	PRO01-1
Credit for Infrastructure Project – Utilities	RR18-8
.....	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.....	RR05-11
.....	RP98-1
Real Estate Investment Trust.....	PLR92-7
Subject To/Exempt From.....	RR95-5
Telephone Access Charges	IL91-32
Waterworks Utility in a Federal Enclave–Fee on Income and Property Under §12-20-100	PLR11-1

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

Bank Franchise Tax

Extensions and Tax Year (See Administrative Section)	
Low-Income Housing Tax Credit	RR21-5
.....	RR21-1
Multistate Bank Income Tax Returns	IL94-35
Reorganization Transaction – Federal Treatment.....	PLR95-10

Beer and Wine Tax

Beer and Excise Tax Liability	PRO02-1
Beer or Wine Sales to the Military	IL89-31
.....	RP89-4
Brew-on-Premises Operations	RR95-3

Regulations: Reorganization/Cross Reference Table.....	IL03-13
Three Tier Laws-Beer and Wine Business Ownership and Employment.....	PLR13-5

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:	
Approved 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	RR14-3
.....	RR99-13
.....	RR97-11
Bingo Policy – Frequently Asked 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.....	RP14-2
.....	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	RR16-4
.....	TAM90-7
Guidelines and Chart-License Taxes Required on Various CODs	RR16-4
.....	RR96-2
.....	RR90-9
Illegal Machines-License Fee Nonrefundable and Nontransferable	IL95-3
Legal or Illegal Machine or Device-License Issued for Operation	IL12-10

License Fee Increase for Certain CODs.....	IL90-16
License Issued to Indebted Taxpayers	RP91-2
License Renewals	IL20-9
.....	IL94-11
Licensing Requirement-Electronic Tablet Table Top Ordering and Bill Payment Devices	
Used by Restaurants.....	RR16-3
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
.....	IL95-11
Transfer of License to Another.....	RR95-2
Video Game Machine 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 Fees

Affidavits-Samples	IL17-13
.....	IL15-20
.....	IL15-6
.....	IL06-12
Deeds to Obtain Construction Loan	RR05-8
Easements and Right of Ways	RR06-10
Effective Date of New Deed Recording Fee.....	RP96-4
Internal Revenue Code Section 338(h)(10) Election-Tax Consequences.....	RR09-4
Internal Revenue Code Section 1031-Tax Deferred Exchanges.....	RR99-2
Marriages - Same Sex.....	RR14-9
.....	TRR14-9
Mineral Rights.....	RR06-11

Questions and Answer Summary.....	RR17-5
.....	RR15-3
.....	RR04-6
Refund Procedures	RP15-1
.....	RP97-3
Regulations-Regulations Approved by the General Assembly	IL09-11
Reorganization/Cross Reference Table	IL03-13
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
Net Metering Electric Plans.....	RR10-10
Regulations-Reorganization/Cross Reference Table.....	IL03-13
Sales of Electric Power:	
By Joint Agencies	RR91-4
Solar Energy Facility-Sale of Electricity	RR15-14
Produced by Manufacturer’s Biomass Fired Electric Generating Unit to Santee Cooper	PLR11-3

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 Appraisement 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.....	RR18-3
.....	RR98-20
“Late Loads” and Other Supplier Return Adjustments.....	RP18-1
.....	RP04-2
Motor Fuel User Fee – Increase.....	IL17-8
Motor Fuel - Refund of Taxes	TAM89-4
Natural and Propane Gas-Conversion to Gallon Equivalents	RR18-2
.....	RR16-1
Natural Gas Compressed or Liquefied for Use in a Motor Vehicle.....	RR17-3
Repeal of Regulation 117-47.....	IL89-17
Racing Gasoline and Other Racing Fuels.....	RR18-6
.....	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-Delivery Sellers-Remittance of Cigarette and Tobacco Taxes (PACT Act)	IL11-9
Cigarettes-Each Individual Package Defined.....	PLR87-9
Motor Vehicle Licensing, Registration & 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

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
Credits:	
Abandoned Buildings/Textile/Retail Credits – Summary Chart	IL15-9
Abandoned Building Credit	RR15-7
.....	PLR14-3
Additional Rules for State-Owned Abandoned Buildings	RR15-12
Extension of Credit and General Guidance	IL21-13
Retail Facilities Credit	RR15-9
Textiles Communities Credit	RR15-8
.....	PLR06-3
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 2022	IL21-28
Qualifying Counties for 2021	IL20-33
Qualifying Counties for 2020	IL19-29
Qualifying Counties for 2019	IL19-2
Qualifying Counties for 2018	IL17-16
Qualifying Counties for 2017	IL16-18
Qualifying Counties for 2016	IL15-17
Qualifying Counties for 2015	IL15-1
Qualifying Counties for 2014	IL13-19
Qualifying Counties for 2013	IL13-6

Qualifying Counties for 2012	IL12-19
Qualifying Counties for 2011	IL11-4
Qualifying Counties for 2010	IL10-1
Qualifying Counties for 2009	IL09-1
Qualifying Counties for 2008	IL08-1
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
Internal Revenue Code Section 338(h)(10) Election – Tax Consequences	RR09-4
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	RR16-12
.....	RR05-20
Manufacturing Establishment-Exemption	PLR87-11
Manufacturing Exemption – Partial Exemption Under Code Section 12-37-220(B)(52).....	RR18-13
– Purchaser requirements under Code Section 12-37-220(C).....	RR04-14
Marriages – Same-Sex.....	RR14-9
.....	TRR14-9
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
Per Capita Income for Counties and State (See Income Taxes – Per Capita Income)	
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
Repeal of Regulation #117-1720.1	IL08-3
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
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
Transportation for Hire.....	PLR14-1
Vacation Rentals of Residence: Property Tax Assessment Ratio for Rentals of Not More Than 72 Days a Year.....	RR15-4
Withdrawal of Policy Documents.....	IL99-8
.....	IL99-4

SALES, USE, ACCOMMODATIONS, AND CASUAL EXCISE TAXES

Accommodations Tax:

Accommodations Tax Funds-Allocation.....	RR98-22
- Withdrawal of Revenue Ruling #98-22	RR18-16
Additional Guest Charges-Hotel Charges for Services and Package Deals.....	RR14-5
.....	RR98-21
.....	RR97-3
Housekeeping and Similar Service Charges to Property Owner.....	PLR10-1
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.....	RR19-7
.....	RR15-11
.....	RR13-2
.....	RR09-2
.....	RR04-1
Hurricane Rental Insurance.....	RR14-7
Marketing Fees.....	RR18-7
Notification of Dropped Rental Listings to DOR by Agent, Broker, or Listing Service.....	IL11-19
Recreational Vehicle Parking.....	PLR93-2
Residential Retirement Communities-Unit Rental to Family and Friends	RR09-7
Telephone Call and Movie Charges	RR98-21
.....	RR89-17
Travel Points Program/Sale and Redemption.....	PLR90-8
Vacation Homes, Second Homes, & Places of Abode	RR16-10
.....	RR04-12
Vacation Rental of Residence: Sales Tax Exemption for Rentals for Less Than 15 Days a Year	RR15-4
“Rent by Owner” – Vacation Rental Websites.....	IL15-4
Valet Services	RR91-3
.....	IL89-25
Age 85 and Older Purchases – Tax Rates.....	RR18-10
.....	RR16-9
.....	RR08-5
 Aircraft:	
Aviation Gasoline/State Aviation Fund	RR05-3
.....	RR97-12
Flight Instruction/Rentals.....	PLR89-18
Gasoline and Repair Parts Sold.....	PLR89-18
One Time Sale of Airplanes and Boats.....	RR21-8
Parts Sold in SC & Delivery Outside SC	PLR88-23
Artists and Craftsmen-Defined	TAM89-1
Assigning the Right to a Refund (See Refund of Sales/Use Tax)	

Bad Debts	
Deduction by Retailers.....	RR13-4
Exclusion.....	RRAB02-1
.....	RRAB00-7
Bags Used in Shipping Goods in Process.....	RRPRO00-2
Battery Chargers for Golf Carts.....	RRPLR97-1
Boats, Motors, and Boat Trailers:	
Dockage and Storage Rental.....	TAM90-5
One Time Sale of Airplanes and Boats.....	RR21-8
Tax Rate/Maximum Tax.....	RR18-11
.....	RR08-7
.....	RR92-12
Casual Excise Tax-Collection.....	RR20-1
.....	RR08-8
.....	RR04-13
.....	RR95-12
One Time Sale of Airplanes and Boats (See Boats)	
Outboard Motors.....	RR92-2
Transfers Subject To.....	RR20-1
.....	RR92-10
Vehicles Declared a Loss by an Insurance Company.....	RR93-13
Catawba Indian Claims Settlement Act.....	RR98-18
Charges Imposed by Retailers Due to COVID-19.....	IL20-23
Cherokee County School District 1 Bond Act.....	RR09-9
.....	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
Cloud Based Services.....	PLR14-4
Coast Guard Auxiliary National Board-Exemption.....	PLR88-18
Coin-Operated Laundromats-Cleaning Supply Sales/Wash & Fold Services.....	RR88-7
Communications:	
900/976 Telephone Service.....	RR17-2
.....	RR06-8
.....	RR04-15
Answering Service.....	RR17-2
.....	RR06-8
.....	RR04-15
Cable Television Services.....	RR17-2
.....	RR06-8
.....	RR04-15
Clearing House Telephone Receivables.....	PLR88-15
Cloud and Storage Services.....	PLR14-2
Communication Towers.....	PLR05-4
.....	RRPRO00-5
Computer Access Time/Database.....	PLR89-21
Data Collection and Analysis Services.....	PLR19-1

Data Processing - Electronic Patient Statements and Claims	PLR04-1
Monthly Charges for Use of Patient / Practice Software and billing Service	PLR12-2
Disease Management Program – Communications or Data Processing	PLR13-1
Early Termination Fee.....	PLR06-2
Electronic Document Formatting and Filing of Personal Documents	PLR07-6
Electronic Filing of Tax Returns.....	RR91-20
E-Mail Service	RR17-2
.....	RR06-8
.....	RR04-15
Fax Transmission Services.....	RR17-2
.....	RR06-8
.....	RR04-15
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
Loyalty Points Programs – Cellular Telephone Provider	PLR11-5
Online Information Services	RR17-2
.....	RR06-8
.....	RR04-15
Online Software Subscription Services and Training	PLR20-4
.....	PLR20-1
.....	PLR10-2
Paging Services.....	RR17-2
.....	RR06-8
.....	RR04-15
Prepaid Wireless Calling Arrangements	RR17-2
.....	RR06-8
.....	RR04-15
Satellite Programming Services	RR17-2
.....	RR06-8
.....	RR04-15
Security Systems	PLR97-5
.....	PLR97-4
.....	TAM95-1
Services Specifically Listed As Taxable or Nontaxable.....	RR17-2
.....	RR06-8
.....	RR04-15
.....	RR89-14
.....	IL89-28
Streaming	
Subscription and Related Services.....	PLR18-1
Television Programs, Movies, Music, Etc.	RR16-5
Teleconferencing Services	RR17-2
.....	RR06-8
.....	RR04-15

Telecopying Services	PLR90-4
Telephone Calling Cards (See Telephone Calling Cards)	
Telephone Services	RR17-2
.....	RR06-8
.....	RR04-15
Universal Service Fund Surcharge Billed by Telephone Companies.....	RR19-8
.....	RR03-1
Computer Software:	
Broadcasting Software for Radio and TV Stations and Cable	PLR12-1
Electronic Delivery	RR12-1
.....	RR96-3
Maintenance.....	RR93-4
Overview and Questions and Answers.....	RR03-5
Software, Hardware and Maintenance Contracts	PLR89-6
Software and Software Maintenance Contracts.....	RR11-2
.....	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
Coupons and Discount Cards	RR99-9
.....	PLR99-4
.....	RR98-15
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 Charges	RR19-9
Delivery:	
Drop Shipments by Manufacturers	RR98-8
.....	PLR88-2

Manufactured Property Delivered Outside South Carolina.....	PLR21-2
Dental Prosthetic Devices (See Prosthetic Devices)	
Depreciable Assets – Exemption for Sale of Entire Business.....	RAB01-1
.....	IL89-23
Direct Pay Certificates.....	TAM89-10
Discounts: (See also Gross Proceeds of Sales)	
Cash Discount Allowed and Taken – Gross Proceeds of Sales.....	PLR89-8
Discount Card Program.....	PLR98-3
Electricity:	
Air Force Base Use for Residential Purposes.....	RR89-5
Apartment Complex Use.....	RR92-4
Manufacturers Use in the Manufacturing Process.....	PLR90-14
Net Metering Electric Plans.....	RR10-10
Residential Area Lights.....	TAM87-5
Residential Electricity and Fuel Exemption:	
Nursing Homes, Assisted Living Facilities, Healthcare Facilities, Dormitories and Prison.....	RR17-4
Primary Residence, Vacation Homes and Second Homes.....	RR19-5
Vacant Apartment, Single Family Homes, and Homeowners Associations.....	RR17-1
Sales by Solar Energy Facility.....	RR15-14
Sales to the Federal Government.....	IL89-10
Vehicle Charging Stations.....	PLR20-5
Exemption – Sales and Use Tax	
Certain Injectable Medications and Injectable Biologics.....	IL13-9
Construction Material for Manufacturing and Distribution Facilities.....	RR15-2
Datacenter Computers, Computer Equipment, Computer Hardware and Software, and Electricity.....	RR13-5
Expiration of Time for Taxpayer to Notify the DOR of Intent to Claim Certain Exemptions ..	IL15-18
Honey Production and Related Products – Exemptions and Exclusions.....	RR21-9
Livestock Exemptions – Honey Bees.....	RR21-6
Manufactured Homes – Energy Efficient Exemption - Expiration.....	IL19-21
.....	IL19-18
Solar Energy Facility – Eligibility for Exemption.....	PLR15-1
Sales of Seeds and Plants to Grow Food.....	RR16-8
Factory-Fabricated Homes:	
Homes Built on Permanent Chassis.....	RAB00-02
Modular Homes.....	TAM91-2
Farm Equipment/Materials:	
Commercial Housing of Poultry and Livestock.....	RR95-11
Genetically Enhanced Tree Seedlings.....	PLR08-3
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.....	RR13-2
.....	RR09-1
.....	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
Federal Coupons & Vouchers	
Car Assistance Rebate System	RR09-11
Television Converter Boxes.....	RR08-4
Filing Discount for Timely Return.....	RR21-7
Fisherman-Sale of Oysters	PLR93-4
Food (See Also Meals):	
Exemption for Unprepared food – November 1, 2007.....	RR07-4
.....	TRR07-4
Regulation Approved July 25, 2008	IL08-16
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.....	RR19-7
.....	RR15-11
.....	RR13-2
.....	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
Gas Cylinder – Annual Separate Charge	PLR08-1
Gifts - Multistate Transactions	RR03-3
Gross Proceeds of Sales–Buydowns – Effective Date – Revised	IL20-35
– Exclusion From Gross Proceeds.....	IL21-12
– Tobacco Company Payments to Retailers	RR20-3
– “Loyalty Points” Exchanged for Products or Discounts	PLR11-5
Internal Revenue Code Section 338(h)(10) Election – Tax Consequences	RR09-4
Job Corps Centers Contractors-Exemption.....	PLR87-1
Late Fee/Finance Charges	RR09-6
.....	RR98-4
Laundrying Supplies and Equipment-Linen and Uniform Rental Co.	RR89-1
Layaway Sales, Fees and Partial Payment Sales	PLR11-4
Lease:	
Cancellation Fees	PLR88-5
Damages/Amounts Received After Breach of Lease or Lease Default	PLR12-3
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)	IL21-30
.....	IL21-6
.....	IL20-2
.....	IL19-16
.....	IL19-9
.....	IL19-5
.....	IL18-1
.....	IL17-4
.....	IL17-2
.....	IL16-14
.....	IL16-3
.....	IL15-12
.....	IL15-3
.....	IL14-17
.....	IL14-5
.....	IL14-1
.....	IL13-3
.....	IL13-1
.....	IL12-15
.....	IL12-9
.....	IL12-5
.....	IL12-2
.....	IL12-1

.....	IL11-18
.....	IL11-1
.....	IL09-23
.....	IL09-8
.....	IL09-2
.....	IL08-26
.....	IL08-19
.....	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 Purchases 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	RR18-15
.....	RR09-9
.....	RR91-17
.....	RR90-11
Retailers Required to Remit Tax when Delivering to Purchaser in Another County	RR18-15
.....	RR09-9
.....	RR05-16
Transportation Tax - Charleston County.....	IL03-10
- Guidelines for Use of Transportation Tax Revenue.....	RR22-2
.....	IL18-10
Machine:	
Chimney Stack.....	PLR92-9
Computer Aided Design/Manufacturing System	RR98-19
Gamma Irradiator.....	PLR90-3
Genetically Enhanced Tree Seedlings.....	PLR08-3
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
Regulation #117-302.5 Amended in 2006.....	IL06-3
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
Marketplace Facilitators and Third Parties Whose Products are Sold Via a Marketplace:	
Guidance and Tax Obligations.....	RR19-6
Peer-to-Peer Motor Vehicle Rentals.....	PLR20-2
Material Handling Systems and Equipment Exemption	RR13-3
.....	RR97-6
Materials Used in Laboratory Testing	PRO00-3
Materials Used in Road Construction Contracts.....	PLR94-3
Materials Used in Road Construction Projects	PLR20-3
Maximum Tax-(See Also Research and Development Machinery)	
All Terrain Vehicles & Legend Race Cars.....	RR18-1
.....	RAB00-03
Barge.....	RR18-5
.....	RR06-6
Boats, Motors and Boat Trailers	RR18-11
.....	RR08-7
.....	RR92-12
Fire Trucks and Fire Fighting Equipment.....	RR18-12
.....	RR08-10
.....	RR97-1
Garbage Truck	TAM87-13
Horse/Cattle Trailers.....	RR08-9
.....	RR93-8
.....	PLR89-10
Light Construction Equipment-Purchasers Certificate.....	IL98-14
Tractors, Loaders, Etc.....	TAM89-13
Low Speed Vehicles	RR18-1
.....	RR10-6
Personal Watercraft.....	RR18-4
.....	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, Medical Supplies, & Medical Devices (See Also Prosthetic Devices or Veterinarian)	
Blood Glucose Meters.....	PLR95-6

Certain Injectable Medications and Injectable Biologics	IL14-4
.....	IL13-9
Drug Infusion Therapies and Disposable Supplies	PRO01-4
Electrical Devices Sold by Prescription	PLR92-4
General Exemption Information.....	RR11-3
.....	RR10-2
.....	RR03-2
Injectable Biologics – Allergen Extracts & Testing Kits	PLR22-1
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	
Membership Fees and Late Fees – Video Rental Club.....	RR90-6
Website Shopping Membership Fee – Free Trial or Annual Membership.....	PLR16-1
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.....	RR08-12
.....	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	IL14-2
.....	IL13-8
.....	IL13-4
.....	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:	
Peer-to-Peer Rentals through a Marketplace Facilitator	PLR20-2
Rental Company Charges	RR93-1
Surcharge on Short Term Rentals.....	PLR07-1
Trailers, Semitrailers & Pole Trailers Sold to Nonresidents:	
Chart, Explanation and Worksheet.....	IL14-2
.....	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	RR18-1
.....	RR05-4
.....	IL93-30
.....	IL93-25
.....	IL92-26
.....	IL88-21
Farm Trailers	RR99-3
Utility Trailers	RR14-2
Travel Trailers Sold to Nonresidents.....	RR18-1
.....	RR97-5
Vehicles Transferred in a Like-Kind Exchange Transaction.....	PRO02-2
Vehicles Declared a Loss by Insurance Company.....	RR93-13
Warranties (See Warranty, Maintenance, and Similar Service Contracts)	
Natural, Propane, or LP Gas:	
Monthly Fixed Charge Billed by Natural Gas Utility.....	RR12-2
Propane Gas Sold for Use in Outdoor Grill and Taxability of Propane Tank	PLR98-4
Recurring Charge for Lease of Residential LP Gas Tank.....	PLR04-4
Newspaper Inserts - Digital Imaging Services	PLR98-1
Newspapers/Publications.....	PLR93-1
Nexus:	
Economic Nexus – Marketplace Facilitator – New Law Effective April 26, 2019	IL19-14
Economic Nexus – Retailers Without a Physical Presence (“Remote Sellers”).....	RR18-14
Economic Presence (Use Tax)	IL90-29
Expiration of Distribution Facility “Safe Harbor” for Nexus Purposes.....	IL15-19
Nexus Creating Activities for Sales and Use Taxes-Survey Responses	RR14-4

.....	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) (See Income – Nexus)	
Special Registration Program	RR89-12
.....	IL89-15
Quill Corp. v. North Dakota Supreme Court Decision.....	IL92-19
Withdrawal of Advisory Opinions	RAB01-7
Workers Temporarily Working Remotely due to COVID-19 (See Income – Withholding)	
Nonprofit Organizations Exemption-Requirements and Categories.....	IL89-12
Fundraising Events	RR12-3
.....	RR10-1
.....	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
Sales by Nonprofit-Loss of Exemption When Benefit Inures to an Individual	RR09-8
Opticians, Ophthalmologist, and Optometrists – Professional Services & Retail Sales.....	RR21-14
Out-of-State Retailer - (See Nexus Also)	
Use Tax Collection/Refund If Deliver Outside SC	RR91-12
Per Capita Income for Counties and State (See Income Taxes – Per Capita Income)	
Photograph Prints to Professional Photographers via Internet – Wholesale Sale.....	PLR07-7
Photographers – Photographs Sold in Tangible or Electronic Form.....	RR15-10
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
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	RR10-2
.....	PLR92-4
General Exemption Information.....	RR03-2
Implants 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
Ventilator	PLR03-3

Publications-Construction Reports	TAM90-1
Publications and Subscriptions	RR89-22
Real vs. Personal Property – Communication Towers	PRO00-5
– Grids for Antennae	PRO01-2
– Wireless Communication Systems/Radio Signal in Building	PLR07-3
Rebate-Alternative Fuel Vehicles and Conversion Equipment.....	IL08-13
.....	IL08-2
Energy Star Appliance Rebate Program	RR10-4
.....	TRR10-4
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:	
Assigning the Right to, and Filing a Claim for, Refund.....	RP21-1
Motor Vehicle Purchase.....	PLR88-16
Out-of-State Retailer/SC Purchaser-Use Tax Paid in Error.....	RR91-12
SC Lessor.....	RR89-9
Regulations:	
Approved by General Assembly on June 26, 2009	IL09-11
Approved by General Assembly on June 4, 2008	IL08-10
Approved in 2006	IL06-3
Bulk Sales – Regulation Repealed.....	IL06-3
Interstate Commerce (Regulation #117-334).....	IL06-15
Machine – Regulation #117-302.5	IL06-3
Manufactured/Modular Homes (Regulation #117-335)	IL06-15
Radio/TV Stations-Wired Music (Regulation #117-328).....	IL06-15
Warranties (Regulation Repealed).....	IL06-15
Reorganization of.....	RIB02-15
Repeal of.....	IL93-27
.....	IL89-16
Retail Licenses and Partnerships (Effective February 23, 2007).....	IL07-5
Returning Merchandise and Restocking Fees	IL08-3
Religious Publications	IL92-8
Rental of Tangible Personal Property (See Also Lease)	
Hospital Communications Systems.....	PLR13-2
Kayaks and Paddle Boards.....	RR15-1
LP Gas Storage Tank (See Natural, Propane, or LP Gas)	
Mobile Toilet Trailer, Hand Washing Station, or Portable Waste Holding Tank – Tax	
Exemption	RR19-10
.....	RR09-5
.....	RAB01-5
Monthly Service and Game Fees – Table Top Ordering and Bill Payment Tablets Use	
by Restaurants	PLR18-2
Vacation Rental Websites – “Rent by Owner”.....	IL15-4
Resale Certificate- Responsibility of Seller	RP08-2
.....	RP98-2
.....	RP95-1
Research and Development Machinery – Percentage Use.....	RR08-3
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 Holidays (Annual “Back to School”):	
Dates: 2022	IL22-10
2021	IL21-17
2020	IL20-17
2019	IL19-17
2018	IL18-5
2017	IL17-7
2016	IL16-6
2015	IL15-7
2014	IL14-10
2013	IL13-13
2012	IL12-7
2011	IL11-11
2010	IL10-6
2009	IL09-9
2008	IL08-11
2007	IL07-12
2006	IL06-14
2005	IL05-18
2004	IL04-10
List of Items	RR19-4
.....	RR10-7
.....	RR05-9
.....	RAB02-4
.....	RAB01-3
.....	RAB00-04
Questions and Answers.....	RR19-4
.....	RR10-8
.....	RR05-10
.....	RAB02-5
.....	RAB01-4
.....	RAB00-5
.....	TRAB00-5
Sales Tax Holiday–Energy Efficient Products – Holiday Eliminated.....	IL09-10
Sales Tax Holiday–Handguns, Rifles, and Shotguns (2 nd Amendment Holiday)	RR10-9
.....	RR09-14
.....	RR08-13
- Holiday Dates: 2010.....	IL10-6
Sales Tax Holiday-(One Time – Nov. 2006).....	RR06-7
Security System (See Communications)	
Service Charge – Mandatory “Standardized Service Charge” to Country Club Members	PLR11-2
Signs – Selling and Installing	PLR07-4
Software – Application Service Provider	PLR14-5
Application Service Provider and Claims and Billing	PLR12-2
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)	

Supplies Purchased for Management of Real Estate.....	PLR05-5
Tariffs and Tariff Surcharges.....	RR20-4
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
Tours:	
Brewery Tours and Beer Sampling	RR19-2
Micro-Distillery Tours and Liquor Tasting	RR22-1
.....	RR19-3
Transportation:	
Factory-to-Customer	TAM89-9
Fuel Used in Tugs	PLR88-10
Infrastructure Maintenance Fee – New	IL17-8
– Notice to Motor Vehicle, Motorcycle, and Trailer Dealers and Retailers.....	IL17-10
Use Tax:	
General Questions & Answers	RR08-6
.....	RR07-5
.....	RR06-2
Information for Individuals, Businesses, and Nonprofits	RR18-9
.....	RR16-6
Liability of Contractor or Retailer	RR89-16
Temporary Storage (Exclusions from the Use Tax)	RR09-17
Vending Machine Sales of Tangible Personal Property.....	RR92-5
.....	PLR06-1
Veterinarians:	
Medicine Sold by Prescription	TAM88-23
Medicines and Insecticides	RAB01-10
Warranty, Maintenance, and Service Contracts:	
Auto Warranties	IL91-26
Optional Service Contract on Leased Vehicle.....	PLR08-2
Warranty Agreements and Withdrawals of Parts from Inventory.....	PLR21-1
Warranty, Maintenance, and Similar Service Contracts.....	RR11-1
.....	RR06-9
.....	RR05-12
.....	RR93-6
Water Heater Repair Program – Residential	PLR09-1
Waste Disposal – Containers	PLR88-20
– Service	PLR04-2
Water/Wastewater Treatment Plants (See Machine)	
Withdrawal from Inventory – Wholesale Purchases.....	RR08-11
Withdrawal of Parts-Retailers Service of Auto Warranties	IL91-26