



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 #22-2

**SUBJECT:** Advisory Opinion Index

**DATE:** February 3, 2022

**SUPERSEDES:** SC Information Letter #21-26

**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 31, 2021 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](http://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**  
**December 31, 2021**

**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 – December 31, 2021 .....	IL22-1
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
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 – December 31, 2021.....	IL22-2
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 – March 31, 2022 .....	IL21-29
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
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
.....	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 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 and Consolidated Appropriations Act of 2021 Issues:	
COVID-Related Distributions from Retirement Plans.....	RR21-12 IL21-15
Earned Income Credit Computation for 2020.....	IL21-4
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
Optional Rate on Active Trade or Business Income .....	RR08-2
	RR06-12
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.....	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
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 – 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.....	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
<b>Documentary Stamp Tax (Replaced by Deed Recording Fee)</b>	
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.....	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
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
	PRO00-5
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
Gross Proceeds of Sales – “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.....	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/Supplies by Prescription-(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
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



Restaurants Purchase of Tangible Personal Property.....	IL90-31
.....	RR95-6
.....	RR92-3
Sales Tax Holidays (Annual “Back to School”):	
Dates: 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 <sup>nd</sup> 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.....	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