



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 #25-14

SUBJECT: Advisory Opinion Index

DATE: June 30, 2025

SUPERSEDES: SC Information Letter #25-8

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, 2025, 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, 2025

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, 2025	IL25-14
Collection Activities.....	IL96-17
Contingent Fees in State Tax Matters	RP11-1

Credit Card Payment of Taxes	RR04-3
.....	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	RP23-1
.....	IL22-8
.....	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:	
Emancipation Holiday	IL23-3
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, 2025	IL25-15
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 2025	IL25-12
Identity Theft Coverage, Protection and Procedures/New Laws	IL13-17
Legislative Changes in 2024/New Laws	IL24-16
Legislative Changes in 2023/New Laws.....	IL23-11
Legislative Changes in 2022/New Laws.....	IL22-15

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 ABL Violations	RP24-1
.....	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	IL23-13
.....	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 Victims:	
Debby	IL24-12
Florence.....	IL18-13
Helene	IL24-17
Ian.....	IL22-19
Idalia.....	IL23-12
Matthew	IL16-12
Individual Income Tax Relief – Tax Year 2020	IL21-14
Military Personnel (See Military Personnel)	
Other Special Relief – VA Tech Shootings/Intuit Problems	IL07-10
Snow Storm Victims – SC	IL07-9
.....	IL93-5
Storm, Tornado, and Flood Victims	IL20-16
.....	IL11-7
Terrorist Attacks	RPB01-9
.....	TRPB01-9

Biomass Energy Credits to Limited Liability Company	PLR11-6
Child & Dependent Care Credit of Nonresident (See Nonresident)	
College Tuition	RR24-3
.....	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
Extension of Credit and General Guidance	IL21-13
Formerly Incarcerated Individuals – Credit for Hiring.....	RR23-2
Infrastructure Credit	TAM89-14
Low-Income Housing Tax Credit.....	RR21-5
.....	RR21-1
Manufactured Homes – Energy Efficient Credit - Expiration	IL24-5
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
Rehabilitation Credits for Historic Structures & Residential Historic Structures	RR24-6
Retail Facilities Revitalization Tax Credit.....	RR15-9
Solar Energy Credit	RR24-2
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.....	RR25-1
.....	RR15-8
.....	PLR06-3
Veterans – Credit for Hiring.....	RR23-1
Deduction:	
Age 65 and Older (See also Retirement Income)	RR22-11
.....	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 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 2025.....	IL24-21
Designation of Counties for 2024.....	IL23-18
Designation of Counties for 2023.....	IL22-23
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.....	RR14-1
– 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.....	RR24-5
.....	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
Sale of Partnership Interest.....	PLR24-1
Withholding on Nonresident Partners (See Withholding)	
Pass Through Business Entity – Active Trade or Business:	
Active Trade or Business - Annual Election to Pay Tax at Entity Level	RR21-15
Entity level tax election overview	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	IL25-6
.....	IL24-20
.....	IL23-16
.....	IL22-24
.....	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	IL25-6
.....	IL24-20
.....	IL24-3
.....	IL23-16
.....	IL22-24
.....	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
One-Time Individual Income Tax Refund (Rebate) in 2022.....	IL22-18
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.....	RR22-11
.....	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.....	RR22-11
.....	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
Student Loan Debt Forgiveness – SC Tax Treatment	IL22-14
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 2025	IL24-21
Qualifying Counties for 2024	IL23-18
Qualifying Counties for 2023	IL22-23
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
Golf Club Monthly or Annual Dues.....	RR24-4
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)	
Formerly Incarcerated Individuals – Tax Credit for Hiring	RR23-2
Low-Income Housing Tax Credit	RR21-5
.....	RR21-1
Multistate Bank Income Tax Returns.....	IL94-35
Reorganization Transaction – Federal Treatment	PLR95-10
Veterans – Tax Credit for Hiring	RR23-1

Beer and Wine Tax

Beer and Excise Tax Liability	PRO02-1
Beer or Wine Sales to the Military	IL24-18
.....	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	RR24-1
.....	RR17-5
.....	RR15-3
.....	RR04-6
Refund Procedures	RR24-1
.....	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.....	RR25-1
.....	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 2025	IL24-21
Qualifying Counties for 2024.....	IL23-18
Qualifying Counties for 2023.....	IL22-23
Qualifying Counties for 2022.....	IL21-23
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).....	RR22-13
.....	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.....	RR22-7
.....	RR18-11
.....	RR08-7
.....	RR92-12
Casual Excise Tax-Collection	RR22-6
.....	RR20-1
.....	RR08-8
.....	RR04-13
.....	RR95-12
One Time Sale of Airplanes and Boats (See Boats)	
Outboard Motors	RR92-2
Transfers Subject To	RR22-6
.....	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
Credits:	
Abandoned Building Revitalization Act – Amendment to the Maximum.....	IL24-6
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)	
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
Farmers: Tax Exemption for Farmers – FAQs and List of Eligible Items	RR23-4
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
Fees: Inflation, Convenience, Non-Cash Adjustment, and Similar	RR22-10
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.....	RR22-12
.....	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
Laundering 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
Capital Projects Tax – Compliance Audits.....	RP25-1
Counties Imposing/Types of Taxes Imposed and Exemptions (Chart)	IL25-9
.....	IL25-1
.....	IL24-1
.....	IL23-4
.....	IL23-1
.....	IL22-25
.....	IL22-16
.....	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	RR22-8
	RR18-15
	RR09-9
	RR91-17
	RR90-11

Retailers Required to Remit Tax when Delivering to Purchaser in Another County	RR22-8
.....	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	RR23-3
.....	RR18-1
.....	RAB00-03
Barge.....	RR18-5
.....	RR06-6
Boats, Motors and Boat Trailers.....	RR22-7
.....	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

Light Construction Equipment-Purchasers Certificate	PLR89-10
Tractors, Loaders, Etc.	IL98-14
Low Speed Vehicles	TAM89-13
.....	RR18-1
.....	RR10-6
Personal Watercraft	RR18-4
.....	RR04-10
Meals:	
Dinner Attraction Entertainment Facility	PLR92-5
Educational and Medical Institutions	RR93-9
Flex Dollars – Educational Meal Plans	PLR24-3
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
Drug Infusion Therapies and Disposable Supplies.....	PRO01-4
Electrical Devices Sold by Prescription	PLR92-4
General Exemption Information	IL25-10
.....	IL24-10
.....	RR11-3
.....	RR10-2
.....	RR03-2
Injectable Medications and Biologics:	
Allergen Extracts & Testing Kits	PLR22-1
Chemically Injection Medications – Exemption in Code Section 12-36-2120(80)	PLR22-2
Phase-In of Exemptions	IL14-4
.....	IL13-9
Sales to Hospitals and Independent Surgery Centers.....	RR22-9
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	IL24-10
.....	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: 2025.....	IL25-15
2024.....	IL24-7
2023	IL23-7
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
Sale and Rental of Digital Textbooks	PLR24-2
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.....	IL25-5
.....	IL22-17
.....	IL17-10
Sales of Boat Trailers, Farm Trailers, and Other Utility	
Trailers	RR25-2

