



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

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P.O. Box 125, Columbia, South Carolina 29214-0575

SC INFORMATION LETTER #25-19

SUBJECT: Advisory Opinion Index

DATE: October 1, 2025

SUPERSEDES: SC Information Letter #25-14

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 September 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

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