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SC INFORMATION LETTER #88-16

TO: Vicki Jinnette  
Public Information

FROM: Jerry B. Knight, Manager  
Tax Policy and Procedures Department

DATE: July 20, 1988

SUBJECT: Reciprocity

REFERENCE: S.C. Code Ann. Section 12-35-815 (Supp. 1987)

AUTHORITY: S.C. Code Ann. Section 12-3-140 (1976)  
SC Revenue Procedure #87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Commission which are not related to a specific set of facts.

Code Section 12-35-815 reads:

When a taxpayer is liable for the use tax imposed by this article on tangible personal property purchased in another state upon which a sales tax was paid in the other state, the amount of the sales tax is allowed as a credit against the use tax due this State, upon proof of payment of the sales tax, if the state in which the property was purchased allows substantially similar tax credits on tangible personal property purchased in this State. If the amount of the sales tax paid in the other state is less than the amount of use tax imposed by this article, the user shall pay the difference to the Commission.

South Carolina will allow a credit, against the South Carolina use tax, for sales tax paid on purchases of tangible personal property in the states listed on the attached chart.

The attached chart supersedes any chart previously issued on the subject of reciprocity.