



301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC INFORMATION LETTER #88-20

TO: Vicki Jinnette  
Public Information Officer

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

DATE: November 1, 1988

SUBJECT: Gasoline, Motor Fuel and Fuel Ethanol Blends  
(Tax Increases)

REFERENCE: S.C. Code Ann. Section 12-27-1210 (Supp. 1987)  
S.C. Code Ann. Section 12-27-1230 (Supp. 1987)  
S.C. Code Ann. Section 12-27-1240 (Supp. 1987)  
S.C. Code Ann. Section 12-27-430 (As Amended June 8, 1988)

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.

GASOLINE, MOTOR FUEL AND ROAD TAX:

Effective January 1, 1989, the gasoline, motor fuel and road taxes will be increased by one cent per gallon. All sales of gasoline and motor fuel made on or after that date must be taxed at sixteen (16) cents per gallon. The road tax on motor carriers will also increase to sixteen (16) cent per gallon on January 1, 1989.

Previous Rates Since January 1, 1986:

January 1, 1986 - June 30, 1987	13
July 1, 1987 - December 31, 1988	15
January 1, 1989	16

FUEL ETHANOL BLENDS:

Effective January 1, 1989, the tax on fuel ethanol blends will be increased by one cent per gallon. All sales of fuel ethanol blends on or after that date must be taxed at ten (10) cents per gallon.

Previous Rates Since January 1, 1986:

January 1, 1986 - June 30, 1988	7
July 1, 1988 - December 31, 1988	9
January 1, 1989	10