



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

SC INFORMATION LETTER #89-11

TO: Vicki Jinnette
Public Information Officer

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

DATE: June 13, 1989

SUBJECT: Dental Prosthetic Devices
(Sales and Use)

REFERENCE: S.C. Code Ann. Section 12-35-550(31) (As Amended July 1, 1989)

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.

The referenced code section has been amended, effective July 1, 1989, so as to exempt:

Gross proceeds from the sale of medicine and prosthetic devices sold by prescription; hypodermic needles, insulin, alcohol swabs, and blood sugar testing strips sold to diabetics under the authorization and direction of a physician; and dental prosthetic devices.

Note, sales of dental prosthetic devices no longer require a prescription to come within to the exemption. However, sales of medicine and other prosthetic devices still require a prescription.