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SC INFORMATION LETTER #89-14

TO: Vicki Jinnette
Public Information Letter

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

DATE: June 13, 1989

SUBJECT: Retail License - Location Change
(License Tax)

REFERENCE: S.C. Code Ann. Section 12-35-360 (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.

Effective July 1, 1989, Code Section 12-35-360 is amended to read:

The license tax provided for in this article must be paid to the commission at the time application for the retail license is made. The retail license is valid and continues in force so long as the person to whom it is issued continues in the same business, unless revoked by the commission for cause.

Prior to the amendment, changing the location of a retail business required purchasing a new license.