TO: Vicki Jinnette  
Public Information Officer

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

DATE: June 15, 1989

SUBJECT: Repeal of Sales and Use Tax Regulations


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The following Sales and Use Tax Regulations have been repealed effective May 26, 1989:

1. Reg. 117-146 Seller to Collect & Remit Tax  
2. Reg. 117-147 When Tax Due  
3. Reg. 117-148 Ext. of Time for Making a Return  
4. Reg. 117-149 Record of Retail & Wholesale Sales  
5. Reg. 117-150 Retailers Selling under Conditional Sales Contracts  
6. Reg. 117-151 Seller Not to Absorb Tax or Advertise That He Will  
8. Reg. 117-155 Certain Property Exempt  
9. Reg. 117-161 Building Materials  
10. Reg. 117-172 Sale of Motor Vehicles to Non-Residents  
11. Reg. 117-174.4 Auctioneering Selling  
12. Reg. 117-174.29 Wholesale Sales, Records to be Kept  
13. Reg. 117-174.65 Consigned Property  
14. Reg. 117-174.66 Credit for Taxes Paid in other States  
15. Reg. 117-174.99 United States, Sales to  
16. Reg. 117-174.159 Accountants  
17. Reg. 117-174.194 Sale (Defined)  
18. Reg. 117-174.267 Microfilming Services