



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

SC INFORMATION LETTER #89-16

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

REFERENCE: S.C. Code Ann. Section 12-35-1190 (1976)
S.C. Code Ann. Section 1-23-120 (Supp. 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.

The following Sales and Use Tax Regulations have been repealed effective May 26, 1989:

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| 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 |
| 7. | Reg. 117-153 | Security Bond |
| 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. 117-174.5 | 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 |