SC INFORMATION LETTER #89-21

TO: Vicki Jinnette
   Public Information Director

FROM: John Swearingen, Manager
       Tax Policy and Procedures Department

DATE: June 21, 1989

SUBJECT: Greenhouses Exempted as Farm Equipment
          (Property Tax)


AUTHORITY: S.C. Code Ann. Section 12-3-140 91976)
            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.

S.C. Code Section 12-37-220B(14) has been amended to include greenhouses as an item of farm
equipment exempt from property taxes. The exemption of greenhouses is effective for taxable
years beginning after 1988.