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SC INFORMATION LETTER #89-24

TO: Vicki Jinnette
Public Information Director

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

DATE: June 27, 1989

SUBJECT: Low-Level Radioactive Waste Disposal Tax

REFERENCE: S.C. Code Ann. Section 48-47-175 (1976 & 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.

Code Section 48-47-175 has been amended, effective June 8, 1989, so as to add a definition for "low-level radioactive waste" and to specify the method of calculating the tax.

The additions read:

- D. For purposes of this section, 'low-level radioactive waste' means property delivered to the low-level radioactive waste disposal facility in Barnwell County for long-term disposal. It does not include materials consumed or disposed of arising out of the operation of the facility.
- E. The tax imposed by this section is calculated by multiplying the amount of the tax imposed on a cubic foot by the cubic foot amount specified in the permits required by the State Department of Health and Environmental Control and submitted at the time of delivery of the low-level radioactive waste (emphasis added).