



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

SC INFORMATION LETTER #89-5

TO: Vicki Jinnette
Public Information Officer

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

DATE: April 6, 1989

SUBJECT: Sales of Motor Vehicles, Trailers, Semitrailers and Pole Trailers to Residents
of Georgia
(Sales Tax)

REFERENCE: S.C. Code Ann. Section 12-35-555 (Supp. 1988)
SC Information Letter #88-17
SC Information Letter #88-21

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 April 1, 1989, sales of motor vehicles, trailers, semitrailers and pole trailers, in South Carolina, to residents of the State of Georgia, should be taxed at the rate of 4%. For sales prior to April 1, 1989, the tax rate is 3%.

However, sales of trailers, semi-trailers and pole trailers to residents of Georgia are not subject to the South Carolina Sales Tax when the purchaser is a holder of a carrier permit issued by the Interstate Commerce Commission.

The measure of the tax is still the sales price of the vehicle, less the trade-in allowance.