



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

SC INFORMATION LETTER #89-6

TO: Vicki Jinnette  
Public Information Officer

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

DATE: April 26, 1989

SUBJECT: Sales of Motor Vehicles, Trailers, Semitrailers and Pole Trailers to Residents  
of North Dakota  
(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 May 1, 1989, sales of motor vehicles, trailers, semitrailers and pole trailers, in South Carolina, to residents of the State of North Dakota, should be taxed at the rate of 6%. For sales prior to May 1, 1989, the tax rate is 5.5%.

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