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SC INFORMATION LETTER #89-7

TO: Vicki Jinnette
Public Information Officer

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

DATE: May 26, 1989

SUBJECT: Sales of Motor Vehicles, Trailers, Semi-trailers and Pole Trailers to Residents of Colorado (Sales Tax).

REFERENCE: S.C. Code Ann. Section 12-35-555
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.

According to Information Letters 88-17 and 88-21, Colorado was listed as a state that computed sales tax on motor vehicle sales based on sales price with no deduction for trade-in.

Colorado does, in fact, allow for deduction of the trade-in when computing the sales tax.