



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

SC INFORMATION LETTER #90-15

TO: Vicki Jinnette Ringer
Public Information Director

FROM: Deana West, Tax Analyst
Tax Policy and Procedures Department

DATE: June 29, 1990

SUBJECT: Soft Drink Shipments by Wholesalers or Distributors
(License Tax)

REFERENCE: S. C. Code Ann. Section 12-21-2120
(As Amended May 1990)

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 12-21-2120 requires a manufacturer, wholesaler, distributor, or retailer first receiving untaxed bottled soft drinks in South Carolina to remit the tax on such bottled soft drinks.

Effective May 29, 1990, Code Section 12-21-2120 is amended to allow a wholesaler or distributor shipping soft drinks to retail locations in and out of South Carolina to purchase the soft drinks tax free. The amendment provides that wholesalers and distributor may apply to the commission for a license which enables them to purchase soft drinks tax free, and report and pay the tax on sales of soft drinks sold to locations in this State.

A letter and application are being sent to all soft drink license accounts advising of the law change and also requiring that licensees reapply for a license on form L-1109-A (Revised 5/90). This reapplication is required of all licensees whether or not the change in the law applies to their business.

For applications and further information, contact the License and Registration Section of Office Services Division at 803-737-4872.