



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

SC INFORMATION LETTER #91-21

TO: Vicki Ringer
Public Information Director

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

DATE: July 29, 1991

SUBJECT: Recodification of Chapters 1 and 3 of Title 12

REFERENCE: Chapters 1 and 3, Title 12, S.C. Code of Laws
(1976, Supp. 1990)

Chapters 2 and 4, Title 12, S.C. Code of Laws
(Enacted May 1991)

AUTHORITY: S.C. Code Section 12-4-320 (Enacted June 1991)
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 July 1, 1991, Chapters 1 and 3 of Title 12 providing the general provisions, organization and duties of the South Carolina Tax Commission have been rewritten, repealed and replaced with Chapters 2 and 4.

Chapters 2 and 4 of Title 12 reflect a simplification of the law as amended through the 1991 legislative session. In recodification, the language of the statute was simplified and the code sections were combined and reorganized.

Attached is a cross reference of the recodified Chapters 2 and 4 and the repealed Chapters 1 and 3 and a brief explanation of the recodified code section's content.