



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

SC INFORMATION LETTER #92-6

TO: Vicki Ringer
Public Information Director

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

DATE: January 15, 1992

SUBJECT: Admissions Tax Rate
(Admissions Tax)

REFERENCE: S. C. Code Ann. Section 12-21-2420
(Amended June, 1991)

AUTHORITY: S. C. Code Ann. 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.

Code Section 12-21-2420 imposes an admissions tax upon all paid admissions to all places of amusement within this state. Taxpayers are reminded that effective February 1, 1992, the admissions tax rate will increase from 4% to 5%.