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SC INFORMATION LETTER #93-28 (TAX)

**SUBJECT:** Legislative Agencies  
(Sales Tax)

**DATE:** November 23, 1993

**SUPERSEDES:** All previous documents and any oral directives in conflict herewith.

**REFERENCE:** Act 164 of 1993, Part 1, Proviso 3.51 (Enacted June, 1993)

**AUTHORITY:** S.C. Code Ann. Section 12-4-320 (Supp. 1992)

**SCOPE:** An Information Letter is a document issued for the purpose of disseminating general information or information concerning an administrative pronouncement.

Information Letters issued to disseminate general information have no precedential value and do not represent the official position of the Department. Information Letters designated as administrative pronouncements do represent the official position of the Department.

As part of the 1993-1994 General Appropriation Bill (Act 164 of 1993, Part 1, Proviso 3.51), the General Assembly enacted the following exemption from State and local sales taxes:

No sales tax is required to be charged or paid on copies of or access to legislation or other informational documents provided to the general public or any other person by a legislative agency when a charge for these copies is made reflecting the agency's cost thereof.

This exemption is valid only for the 1993-1994 State fiscal year (July 1, 1993 through June 30, 1994), unless the General Assembly re-enacts this proviso in subsequent Appropriation Bills or permanently codifies this law.