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SC INFORMATION LETTER #94-21 (TAX)

SUBJECT: Legislative Agencies
(Sales Tax)

DATE: August 29, 1994

SUPERSEDES: Information Letter #93-28

REFERENCE: Act 497 of 1994, Part 1, Proviso 3.49

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1993)
SC Revenue Procedure #94-1

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 are official advisory opinions of the Department.

As part of the 1994-1995 General Appropriations Bill (Act 497 of 1994, Part 1, Proviso 3.49), the General Assembly extended 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 was first enacted last year as part of Act 164 of 1993, Part 1, Proviso 3.51. It has been extended and is valid only for the 1994-1995 State fiscal year (July 1, 1994 through June 30, 1995), unless the General Assembly re-enacts this proviso in subsequent Appropriations Bills or permanently codifies this law.

(See SC Revenue Ruling #94-1 for an explanation of the term "legislative agency".)