
State of South Carolina
Department of Revenue
301 Gervais Street, P. O. Box 125, Columbia, South Carolina 29214

SC INFORMATION LETTER #95-01 (TAX)

SUBJECT: ADMINISTRATIVE PRONOUNCEMENT
Wood Chips Used in Poultry Houses
(Sales and Use Tax)

DATE: January 13, 1995

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

REFERENCE: S. C. Code Ann. Section 12-36-2120(45) (Supp. 1993)

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.

Code Section 12-36-2120(45) exempts from the sales and use tax the:

gross proceeds from the sale of building materials, supplies, fixtures, and equipment for the construction, repair, or improvement of or that become a part of a self-contained enclosure or structure specifically designed, constructed, and used for the commercial housing of poultry or livestock.

The Commissioners, in a business meeting held January 12, 1995, have determined that sales of wood chips for use on the floors of self-contained enclosures or structures specifically designed, constructed, and used for the commercial housing of poultry are exempt from the sales and use tax under the above code section.