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.


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.