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

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SC INFORMATION LETTER #95-28 (TAX)

**SUBJECT:** ADMINISTRATIVE PRONOUNCEMENT  
Multi-County Industrial Parks and Use of Special Source Revenue Bonds

**DATE:** December 19, 1995

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

**REFERENCE:** S. C. Code Ann. Section 4-1-170  
S. C. Code Ann. Section 4-1-175  
S. C. Code Ann. Section 4-29-68

**AUTHORITY:** S.C. Code Ann. Section 12-4-320 (Supp. 1994)  
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.

Attorney General Opinion No. 93-81, dated December 10, 1993, addressed several questions related to multi-county industrial parks and the issuance of special source revenue bonds. By this administrative pronouncement, the Director is announcing that the Department will follow the conclusions reached in this Attorney General Opinion.

A copy of the opinion is attached.