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State of South Carolina  
**Department of Revenue**  
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SC INFORMATION LETTER #95-5 (TAX)

SUBJECT: Commission Decisions  
All Taxes

DATE: March 31, 1995

SUPERSEDES: SC Information Letter #94-37

AUTHORITY: S.C. Code Ann. Section 12-4-320 (1993 Supp.)  
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 do represent the official position of the Department.

The index of Commission Decisions from 1987 through March 31, 1995 is now available. A copy of this index is attached. Additional copies may be obtained by calling the Department of Revenue's Administrative Section at (803) 737-4401.

The Commission Decisions from 1987 through March 31, 1995, as well as an index of these Decisions, are on reserve at the University of South Carolina School of Law Library and at each of the Department of Revenue's Taxpayer Service Centers. The general public may review the Decisions at the library or any of the service centers. The service centers are located in Aiken, Beaufort, Charleston, Columbia, Florence, Greenville, Myrtle Beach, Rock Hill and Spartanburg.

Decisions are currently available for sale to the general public. Subscription information may be obtained by calling Cynthia A. Weber of the Department of Revenue's Administrative Section at (803) 737-4401.

**This will be the final Commission Decision Index. All matters previously heard by the Commission are now being heard by the Administrative Law Judge Division.**