SC INFORMATION LETTER 99-8

SUBJECT: ADMINISTRATIVE PRONOUNCEMENT
Withdrawal of Certain Documents Dealing with Property Taxes and Local Option Taxes Collected by the Department of Revenue

DATE: May 6, 1999

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


SC Revenue Procedure #97-8

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.

The following documents are hereby withdrawn:

(1) Revenue Ruling 98-6 (Taxes Due on Mobile Home Moved Out of County)
(2) Revenue Procedure 98-4 (Maximum Millage Rate Calculation)
(3) Information Letter 97-8 (Rollback Millage)
(4) Revenue Ruling 97-4 (Legal Residence)
(5) Revenue Ruling 96-6 (Meaning of Terms Capital Construction, School, and Operations for Purposes of Section 12-37-251)
(6) Revenue Ruling 95-14 (Homestead Exemption)
(7) Information Letter 98-15 (Exemptions - Local Option Taxes Collected by DOR)