SC REVENUE PROCEDURAL BULLETIN #01-3

SUBJECT: Modification of the Penalty Guidelines for ABC Violations as Established in SC Revenue Procedure #95-7 (ABC)

EFFECTIVE DATE: Applies to all open and future violations.

MODIFIES: SC Revenue Procedure #95-7


SC Revenue Procedure #99-4

SCOPE: The purpose of a Revenue Procedural Bulletin is to provide procedural guidance to the public and Department personnel. It is a written statement issued to assist in the administration of laws and regulations by providing guidance that may be followed in order to comply with the law. A Revenue Procedural Bulletin does not have the force or effect of law, and is not binding on the public. It is, however, binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or advisory opinion.

With respect to the penalty guidelines established in SC Revenue Procedure #95-7 for beer and wine retail establishments, permitting an act, the commission of which constitutes a crime under the laws of this State, is an administrative offense against a beer and wine permit only if the crime has a jail sentence as a possible penalty, and the permittee, agent, or employee is convicted of the crime.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/Elizabeth A. Carpentier
Elizabeth A. Carpentier, Director

June 25, 2001
Columbia, South Carolina