

## **117-1400 Electric Power Tax - Classification of Industrial Customers**

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Hereafter, the South Carolina Department of Revenue will use Sections 31, 32, and 33 of the North American Industry Classification System (“NAICS”) Manual, as a guide to classify “industrial customers,” as such term is used in Section 12-23-10.

Persons engaged in the business of manufacturing, generating and selling electric power must furnish to the Department a list, on or before January 31 and July 31 of each year, of industrial customers for which an exemption is claimed for the preceding periods, June through December and January through June, respectively. Such lists must show the name, address, KWH consumption and the classification code as provided in the NAICS Manual.

**HISTORY: Added by State Register Volume 27, Issue No. 6, Part 2, eff June 27, 2003; Amended by State Register Volume 30, Issue No. 2, eff February 24, 2006.**