

PUBLIC DRAFT

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Comments Due by: **May 5, 2015**

SC REVENUE PROCEDURE #15-x (DRAFT – 4/14/2015)

SUBJECT: Deed Recording Fee - Refund Procedures

EFFECTIVE DATE: June 1, 2015

SUPERSEDES: SC Revenue Procedure #97-3 and all previous documents and any oral directives in conflict herewith.

REFERENCES: S.C. Code Ann. Section 12-24-10 et. seq. (2014; Supp. 2014)

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2014)
SC Revenue Procedure #09-3

SCOPE: A Revenue Procedure is a statement which provides information of a procedural nature. It is valid and remains in effect until superseded or modified by a change in the statute or regulations or a subsequent court decision, Revenue Procedure or Revenue Ruling.

Deed Recording Fee Refund Procedures

The purpose of this revenue procedure is to establish the procedure for seeking a refund when a taxpayer believes the deed recording fee has been overpaid with respect to a particular deed.

The deed recording fee requires that each deed have a notation placed upon it by the Clerk of Court or the Register of Deeds (“county recording official”). This notation must include the date the deed was filed, the fee collected, and any other information the county may require. The notation must state “Exempt” if the transaction falls within one of the exemptions provided under Code Section 12-24-40.

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If a taxpayer seeks a refund of any deed recording fee paid, the following procedure must be followed:

1. A “certified” or “true” copy of the deed and the affidavit (if the requirement for the affidavit has not been waived by the clerk or register) must be obtained by the taxpayer from the county recording official.

The county recording official must note on the copy of the deed and affidavit that each is a “certified” or “true” copy and also sign a letter or form verifying that each copy is a “certified” or “true” copy and stating the amount of the State and county deed recording fee that was paid. If the affidavit was not required at the time of filing, the letter or form should note that as well.

2. The taxpayer should then forward the “certified” or “true” copy of the deed, the “certified” or “true” copy of the affidavit (if required) and the verification letter or form to the Department of Revenue (“Department”). The taxpayer must also include a cover letter requesting the refund and containing all the information required by Code Section 12-60-470.

All refund requests for deed recording fees should be mailed to:

SC Department of Revenue
Miscellaneous Tax Section
P.O. Box 125
Columbia, South Carolina 29214-0139

3. The Department, upon review of the refund request, may request any additional information from the taxpayer or the county recording official to assist it in determining whether or not a refund is due.

If a refund is due, the Department will refund the State portion to the taxpayer and issue an order for the county recording official to refund the taxpayer the county portion of the fee. The county recording official should not issue a refund for the county portion of the fee unless the county official has received the refund order issued by the Department.

4. If the Department determines a refund is not due, the Department will advise the taxpayer. The taxpayer may appeal this denial of the refund under the provisions of Code Sections 12-60-470 and 12-24-150.

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It is recommended that copies of this refund procedure be made available to taxpayers seeking a refund and/or posted at the office of the county recording official.

If you have any questions concerning the refund procedures, please contact the Miscellaneous Tax Section at (803) 896-1970.