

SC INFORMATION LETTER #05-29

SUBJECT: Advisory Opinion Index

DATE: October 7, 2005

SUPERSEDES: SC Information Letter #05-20

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)  
SC Revenue Procedure #03-1

SCOPE: An Information Letter is a written statement issued to the public by the Department to announce general information useful in complying with the laws administered by the Department. **An Information Letter has no precedential value, and is not binding on the public or the Department.**

An index of South Carolina advisory opinions issued by the Department from 1987 to September 30, 2005 is attached.

A citator is also available that provides assistance in determining what effect new advisory opinions have on those previously published. A copy of the citator may be obtained from our website at [www.sctax.org](http://www.sctax.org).

## ADVISORY OPINION INDEX

Advisory Opinions are abbreviated and indexed as follows:

- RR - Revenue Ruling
- TRR - Temporary Revenue Ruling
- RP - Revenue Procedure
- TRP - Temporary Revenue Procedure
- PLR - Private Letter Ruling
- TAM - Technical Advice Memorandum
- IL - Information Letter

From January 1, 2000 through December 31, 2002, the Department issued advisory opinions under names different than listed above. They were referred to and abbreviated as:

- RAB - Revenue Advisory Bulletin
- TRAB - Temporary Revenue Advisory Bulletin
- RPB - Revenue Procedural Bulletin
- TRPB - Temporary Revenue Procedural Bulletin
- PRO - Private Revenue Opinion
- RIB - Revenue Informational Bulletin

Advisory Opinions are indexed under the following major categories:

1. ADMINISTRATIVE
2. ALCOHOLIC BEVERAGE LICENSING & REGULATION
3. INCOME TAXES
4. MISCELLANEOUS TAXES:

- |                             |                               |
|-----------------------------|-------------------------------|
| Admissions Tax              | Estate and Gift Taxes         |
| Annual Reports and Licenses | Gas, Motor Oil, & Highway Use |
| Beer and Wine Tax           | Other Items                   |
| Bingo                       | Retail/Business License       |
| Coin Operated Devices       | Soft Drink Tax                |
| Deed Recording Fee          | Waste Disposal Tax            |
| Electric Power Tax          |                               |

5. PROPERTY TAXES & FEE IN LIEU OF PROPERTY TAXES
6. SALES, USE, ACCOMMODATIONS, & CASUAL EXCISE TAXES

**ADVISORY OPINION INDEX**  
**SEPTEMBER 30, 2005**

**ADMINISTRATIVE**

Administration of Policy/Process of Issuing Advisory Opinions.....	RP03-1
.....	RPB02-3
.....	RIB00-3
.....	RP99-4
.....	RP97-8
.....	RP94-1
.....	RP93-6
.....	RP91-3
.....	RP87-3
.....	RP87-1
Administrative Process-Authorized Taxpayer Representatives .....	RP92-6
.....	RP92-4
.....	IL93-9
.....	IL92-20
Alcoholic Beverage Control Commission-Policies and Opinions.....	IL93-11
Appeals Process and Procedures .....	RP04-1
.....	RP95-6
.....	RP95-3
.....	RP92-1
Bank Tax-Extensions and Tax Year .....	RR92-9
Certificate of Compliance - Exception to Lien Placed on Assets.....	RP03-5
Citator of South Carolina Advisory Opinions from 1987 to September 30, 2005 .....	IL05-28
Collection Activities .....	IL96-17
Contingent Fees in State Tax Matters.....	RR04-3
Credit Card Payment of Taxes.....	RPB01-2
.....	TRPB01-2
.....	RR99-12
Debt Collection Procedures:	
Governmental Enterprise Accounts Receivable Collections (“GEAR”).....	RPB02-2
.....	RPB01-8
Offsetting Credits and Refunds .....	RP93-3
.....	RP92-3
.....	RP91-6
.....	RP88-1
Disclosure Statements-Substantial Understatement of Tax .....	RP89-2
.....	IL89-26
DISCs and Foreign Trade Receipts-(See Interest Rate)	

Due Date of Return-Saturday, Sunday or Holiday .....	RPB00-2
.....	RP90-4
.....	RP90-2
-Section 338(h)(10) Election .....	RR89-10
Electronics Funds Transfer .....	RP91-5
.....	RP90-3
.....	IL90-28
Estimated Tax-Penalty/Interest for Underpayment (See Penalty)	
Extension:	
Filing Return.....	TAM87-14
Fiscal Year Election by Corporation .....	TAM88-18
General Rules Applicable to All Extensions .....	RP93-2
Faxing of Returns and Other Confidential Information .....	RP91-4
Index-Commission Decisions from 1987 to March 31, 1995.....	IL95-5
Index-Advisory Opinions from 1987 to September 30, 2005 .....	IL05-29
Indexed Income Tax Rates for 1994.....	IL94-33
Indexed Income Tax Rates for 1993 and 1994.....	IL93-29
Indexed Income Tax Rates for 1990.....	IL90-35
Interest and Penalties .....	TAM89-12
Interest Rate for Tax Liability Related to DISCs and Foreign Trade Receipts .....	IL99-3
Interest Rate for Under/Overpayments-Periods September 1985 – December 2005 .....	IL05-25
Legislative Changes in 2005/New Laws .....	IL05-24
Legislative Changes in 2004/New Laws .....	IL04-20
.....	IL05-6
Legislative Changes in 2003/New Laws .....	IL03-20
.....	IL04-3
Legislative Changes in 2002/New Laws .....	RIB02-16
Legislative Changes in 2001/New Laws .....	RIB01-16
Legislative Changes in 2000/New Laws .....	RIB00-15
.....	RIB00-21
Legislative Changes in 1999/New Laws .....	IL99-17
Legislative Changes in 1998/New Laws .....	IL98-16
.....	IL98-21
Legislative Changes in 1997/New Laws .....	IL97-17
Legislative Changes in 1996/New Laws .....	IL96-18
Legislative Changes in 1995/New Laws .....	IL95-16
Legislative Changes in 1995/Enterprise Zone & Qualified Recycling Facility .....	IL95-13
Legislative Changes in 1994/New Laws .....	IL94-22
.....	IL94-20
Legislative Changes in 1993/New Laws .....	IL93-18
Legislative Changes in 1992/New Laws .....	IL92-25
.....	IL92-17
Legislative Changes in 1991/New Laws .....	IL91-19
Penalty:	
Checks Returned Due to Insufficient Funds .....	TAM91-1
Estimated Tax 1991-Underpayment From Long-Term Capital Gain.....	IL91-14
Extension for Filing/Tentative Return .....	TAM87-14
Failure to File and Pay Tax.....	TAM88-22

.....	TAM87-3
Failure to Pay-Amendments .....	TAM89-5
-% Tax Due With Extension.....	TAM87-2
Failure to Withhold Income Taxes .....	RP93-5
Failure to Withhold/Remit Tax.....	TAM87-15
Section 444 Return .....	TAM88-18
“Substantial Authority” Defined-Section 12-54-155 .....	TAM89-20
Substantial Understatement-Applicability.....	TAM88-22
Underpayment of Estimated Tax .....	RR88-1
.....	TAM88-3
.....	TAM87-1
.....	IL90-22
.....	IL88-3
.....	IL88-2
.....	IL87-3
Waiver, Dismissal, Reduction .....	RPB02-5
.....	RP98-3
.....	RP97-6
.....	RP95-2
.....	RP93-1
.....	RP87-2
Private Delivery Service-Timely Filing .....	RP97-5
Recodification of Chapters 1 and 3 - Title 12 .....	IL91-21
Recodification of Chapters 7, 9 and 19 - Title 12 .....	IL95-25
Refunds:	
General Claim for Refund Rule and Exceptions .....	RPB00-3
.....	RP95-5
Right to Recover Taxes .....	RR91-10
.....	IL90-37
Statute of Limitations .....	TAM89-3
Statute of Limitations for Claims for Refund .....	RR97-14
Refunds and Credits .....	RP89-1
Regulations-Process of Issuing.....	RPB01-6
.....	RP97-1
.....	RP87-3
-Reorganization/Cross Reference Tables .....	IL03-13
SC Business Corporation Act of 1988-Fees and Requirements .....	IL88-9
Statute of Limitations:	
Applicable Returns (6 years) .....	RR89-6
Refunds and Credits.....	RP89-1
Claims for Refund (See Refunds)	
Retail/Wholesale Sales .....	RR89-4
Sales/Use Tax of SC Lessor .....	RR89-9
State Tax Liens .....	IL97-21
Transferor Affidavit – Exception to Section 12-54-124 on Certain Asset Transfers .....	RR04-2

---

## ALCOHOLIC BEVERAGE LICENSING & REGULATION

---

Age Requirements of Employees of Locations Selling Beer, Wine, etc. ....	RR95-4
Alcoholic Beverage vs. Non Beverage Purpose .....	RAB01-8
Alcoholic Beverage Control Commission-Policies and Opinions.....	IL93-11
Beer Price Promotions .....	RR94-8
Brew-on-Premises Operations .....	RR95-3
Electronic Payment for Beer and Wine Purchases .....	IL96-3
.....	RR94-5
Fundraising Events by Nonprofit Organizations .....	RR04-8
.....	RAB01-2
.....	RR98-16
Gambling at Locations With Beer or Wine Licenses:	
Enforcement of Law Enjoined by Courts .....	IL98-19
Violation of Law.....	IL98-10
Malt Coolers .....	RR94-4
New Year's Eve 2000 - Sales During/Private Functions .....	RAB00-10
Penalty Guidelines for Violations.....	RP04-4
.....	RP04-3
.....	RP03-4
.....	RPB01-3
.....	TRBP01-3
.....	RP95-7
Protests of Permits and Licenses .....	RR98-23
Regulations – Reorganization/Cross Reference Table .....	IL03-13
Training Programs for Employees Committing Violations .....	IL05-21
.....	IL05-16
.....	IL04-13
.....	IL04-8
.....	IL03-27

---

## INCOME TAXES

---

Accounting Period Change>Returns Required.....	PLR89-14
Administration Expense of Estate-Deduction .....	TAM89-2
Apportionment-Election to File Consolidated Return.....	PLR88-17
Apportionment Factor-Appling for Alternative Method .....	RP95-4
-Economic Development & Appling For Alternative Method .....	RPB02-4
.....	RP96-3
Apportionment Ratio:	
Double Weighted Sales Factor .....	IL95-17
Intangible Drilling Costs-Property Factor .....	TAM88-12
Motor Carrier.....	PLR93-3
Trade name and Trademark Licensing .....	PLR95-9
.....	PLR95-7
.....	TAM94-2
Assistance and Tax Relief:	
Blackout Victims .....	IL03-18
Chlorine Leak in Graniteville .....	IL05-2
Earthquake Victims .....	IL94-2
Flood Victims .....	IL94-18
.....	IL93-17
Hurricane Victims.....	IL05-26
.....	IL05-22
.....	IL04-24
.....	IL04-21
.....	IL04-18
.....	IL03-21
.....	RP99-3
.....	IL96-21
.....	IL92-28
Military Personnel (See Military Personnel)	
Snow Storm Victims.....	IL93-5
Terrorist Attacks.....	RPB01-9
.....	TRPB01-9
Tornado Victims.....	IL94-19
Wildfire Victims.....	IL03-24
Backup Income Tax Withholding (See Withholding)	
Bank Tax:	
Extensions and Tax Year (See Administrative Section)	
Multistate Bank Income Tax Returns.....	IL94-35
Reorganization Transaction-Federal Treatment .....	PLR95-10
Burial Contract-Pre-Need Service Trust Agreement.....	RR88-3
.....	PLR88-8

Capital Gains:	
Estimated Tax .....	PLR89-5
Lump Sum Distribution (Pre '74) .....	IL88-3
Nonresident Treatment Upon Moving to SC.....	PLR92-1
Penalty Waiver of 1991 Estimated Tax Underpayment .....	IL91-14
Refunds of LTCG Pursuant to a Written Contract of Sale .....	RR91-1
.....	IL89-30
.....	IL89-1
.....	IL88-15
Special (Second Installment) Refund .....	IL97-24
Consolidated Returns:	
Computation of SC Net Income .....	RR88-10
.....	TAM88-8
Election to File .....	PLR88-17
Method of Computing SC Net Income.....	TAM89-15
Net Operating Loss Carry Forward of Affiliated Group .....	TAM89-22
Net Operating Loss Deduction .....	TAM87-12
Regulation-Correction of Misprint.....	IL91-16
Corporate Distribution-From Out-of-State Corporation.....	PLR88-12
Corporate Headquarters Credit:	
Expansion - Qualifying Costs/Employees.....	PLR91-3
.....	PLR89-19
.....	PLR89-7
Legislative Changes in 1992.....	IL92-14
Per Capita Income for State-Most Recent Figures Available.....	IL05-27
.....	IL05-12
.....	IL04-25
.....	IL04-11
.....	IL03-29
.....	IL03-11
.....	RIB02-20
.....	RIB02-10
.....	RIB01-17
.....	RIB01-12
.....	RIB00-13
.....	IL99-1
.....-Use of Figures .....	RR99-11
Regional Headquarters-Qualifying Costs/Lease.....	PLR91-2
Use Against License Tax .....	PRO01-1
Credits:	
AFDC Recipients Hired-Credit Amount .....	IL95-19
-Verification of Benefits .....	IL97-5
Child & Dependent Care Credit of Nonresident (See Nonresident)	
College Tuition .....	RAB00-1
.....	TRAB00-1
.....	RR99-4
Conservation Credit – Transfer of .....	RPB01-11
Corporate Headquarters (See Corporate Headquarters Credit)	



Displaced Worker-County Rankings.....	IL96-23
Economic Impact Zone Investment Tax Credit-Availability .....	RR97-8
-County Rankings.....	IL96-23
-Qualification of Communication Property .....	PLR98-2
Infrastructure Credit .....	TAM89-14
Minority Business.....	PLR89-17
Motion Picture Project Credits .....	RR99-10
New Jobs (See Job Tax Credit)	
Palmetto Seed Credit .....	IL90-27
Taxes Paid to Another State-Married Filing Jointly.....	TAM88-10
-Pension Income .....	PLR87-7
Deductions:	
Age 65 and Older.....	IL97-23
State, Local, or Foreign Tax Deduction Allowed or Disallowed – Survey Responses .....	RR03-6
Disability-Withholding of Long-Term Disability Benefit Plan.....	PLR88-1
DISCs (See Administrative Section)	
Due Date of Return (See Administrative Section)	
Election-Tax Year Other Than Required Tax year.....	IL88-6
Enterprise Zone Benefits:	
Job Development Fee .....	PLR95-5
Question and Answer Document.....	IL95-29
Summary of 1995 Enacting Legislation .....	IL95-13
Estimated Assessments-Procedure .....	TAM87-9
Estimated Tax:	
Corporate Declaration.....	IL87-7
Interest Computation .....	TAM87-7
Penalty for Underpayment (See Administrative Section)	
Requirements-Individual and Corporate Changes in 1992.....	IL92-18
Requirements-Individual and Corporate.....	IL87-3
Exempt Interest:	
Bonds Issued by Puerto Rico.....	RR87-3
Dividends of State and Federal Obligations .....	PLR87-6
G.N.M.A. Securities .....	RR87-6
.....	RR87-4
.....	TAM87-4
Guidelines-Examples of Exempt and Non-exempt Interest .....	RR91-15
Interest Dividends Distributed by Money Market Funds .....	IL88-7
Interest Dividends Distributed by Mutual Funds .....	PLR93-8
Exempt Organizations-Filing Requirements .....	IL92-15
Federal Government Obligations (See Exempt Interest)	
Foreign Dividend Income .....	RR92-13
Foreign Sales Corporations - Deduction for Commissions .....	RR98-14
Income Tax Conformity - Bonus Depreciation Not Adopted.....	IL03-17
- Federal Taxpayer Relief Act of 1997 .....	IL98-2
- 2004 Temporary Proviso (Conformity and Exceptions) .....	RR05-2
Income Tax Regulations-Repealed.....	IL88-14
Individual Retirement Account-Distribution from Government Obligations.....	TAM89-23
-Taxability of Withdrawals.....	PLR89-4

Installment Sale-Nonresident Treatment Upon Moving to SC.....	PLR92-1
Interest Expense Incurred to Buy Out-of-State Corp.-Deduction .....	PLR88-12
Investment Income of Children Under Age 14.....	TAM90-10
Job Tax Credit:	
Computation and Examples.....	RR99-5
Definitions- Expansion .....	RR05-5
- Full Time Employee and Service Related Industry.....	RR87-5
Designation of Counties for 2005.....	IL05-3
Designation of Counties for 2004.....	IL03-30
Designation of Counties for 2003.....	IL03-1
Designation of Counties for Tax Years Beginning After 6/18/02.....	RIB 02-14
Designation of Counties for 2002.....	RIB02-5
Designation of Counties for 2001.....	RIB01-4
Designation of Counties for 2000.....	RIB00-4
Designation of Counties for 1999.....	IL99-2
Designation of Counties for 1998.....	IL98-1
Designation of Counties for 1997 (Revised) .....	IL97-16
Designation of Counties for 1997.....	IL97-2
Designation of Counties for 1996 (Rural Development Act).....	IL96-20
Designation of Counties for 1996 (Corrected) .....	IL96-12
Designation of Counties for 1996.....	IL96-2
Designation of Counties for 1995.....	IL95-2
Designation of Counties for 1994.....	IL94-1
Designation of Counties for 1993.....	IL93-3
Designation of Counties for 1992.....	IL92-4
Designation of Counties for 1991.....	IL91-3
Designation of Counties for 1990.....	IL90-4
Designation of Counties for 1989.....	IL88-23
Designation of Counties for 1988.....	IL88-1
Designation of Counties for 1987.....	IL87-2
Eligibility of New Division/Calculation of Credit .....	PLR95-5
Per Capita Income for Counties – (See Also Corporate Headquarters Credit).....	IL05-14
.....	IL04-12
.....	IL03-12
.....	RIB 02-9
.....	RIB 01-11
Qualification - Corporate Office Facility .....	RR98-10
Requirements, Explanation, Examples, and Worksheet .....	IL87-2
Subsidiaries.....	PLR89-1
Use of Credit By C Corporation if Jobs Created While S Corp .....	PLR95-3
Use of Credit While Constructing Permanent Facility .....	PLR94-5
Lease-Depreciation of Safe Harbor Lease Transactions.....	TAM88-9
Lease Payments-Certificate of Indebtedness .....	PLR88-7
Limited Liability Company-Check the Box Final Regulations .....	IL96-25
-Entity Classification .....	IL96-15
-Single Member .....	RR98-11

Military Personnel - Tax Assistance	
Combat Pay .....	RIB02-1
Operation Allied Force .....	RP99-2
Operation Desert Storm .....	IL91-18
.....	IL91-6
Operation Enduring Freedom .....	RPB02-1
.....	TRPB02-1
Operation Iraqi Freedom .....	RP03-2
.....	TRP03-2
Operation Joint Endeavor .....	RP96-2
.....	IL96-5
Minority Business Credit (See Credits)	
Motor Carrier and Railroad Employees-Nonresident Compensation .....	IL90-34
Motor Carriers-Corporate Return Requirements .....	IL90-30
Moving Expense Deduction-Allocation .....	RR88-4
.....	PLR88-9
.....	IL88-5
National Guard or Reserve Members-Deduction for Compensation Paid.....	TAM89-16
Nexus:	
Activities Exceeding Solicitation .....	PLR91-4
Common Carrier .....	PLR89-13
Doing Business .....	PLR87-5
Filing Requirements Where Nexus is an Issue (Voluntary Filer).....	RPB01-5
.....	RP96-1
.....	RP92-2
Geoffrey Implications - Non Taxable Examples .....	RR98-3
Geoffrey, Inc. v. South Carolina Tax Commission .....	IL94-5
.....	IL93-20
Leasing Activities .....	PLR94-8
Licensing of Intangibles/Sourcing Royalty Income .....	PLR03-1
Nexus Creating Activities for Income Taxes – Survey Responses .....	RR03-4
Protected Activities (Public Law 86-272) .....	RR97-15
.....	RR93-10
.....	RR91-16
Solicitation Standard Necessary .....	PLR88-19
Nonresident-Child & Dependent Care Credit.....	IL90-21
-Joint Return Filing Status.....	IL90-21
Partnerships:	
Conversion to Limited Liability Company.....	RR95-9
Nonresident Partner-Filing Single Returns.....	TAM87-10
Income of Limited Partner Not Taxable .....	PLR95-2
NOL Deduction .....	TAM87-6
Personal Service Income of Resident Partners .....	RR97-7
Withholding on Nonresident Partners (See Withholding)	
Penalty (See Administrative Section)	
Public Law 86-272 (See Nexus)	
Qualified Recycling Facility .....	PLR97-2
Real Estate Investment Trust .....	PLR92-7

Real Estate Sales by Nonresidents (See Withholding)	
Refund:	
Estimated Assessments .....	TAM87-9
Incorrect Oral Information Received From Tax Commission .....	TAM89-3
Refund Checks.....	RR89-2
Regulations:	
Reorganization/Cross Reference Table .....	IL03-13
Repealed .....	IL88-14
Reorganization (Savings and Loan) .....	PLR90-6
Retirement Benefits-State Employees, Teachers, Police & Firemen.....	IL89-20
Retirement Income:	
Disability or Regular Retirement Plan.....	RR96-1
Election .....	RR95-15
Election Not Intended - Amend Return .....	IL98-20
Surviving Spouse.....	RR94-9
.....	RR93-12
.....	IL94-3
S Corporations:	
Distribution from Nonresident S Corporation .....	PLR88-12
Election.....	TAM89-24
Income from Out of State .....	RR87-2
Qualified Subchapter S Subsidiaries .....	RP98-1
Withholding on Nonresident Shareholders (See Withholding)	
SC Business Development Corporations.....	RR96-10
State Agency-Thrift Shop (Tax Exemption) .....	PLR87-8
Subsistence Allowance:	
Firefighters and EMS Personnel.....	RR96-5
Increase for 2003 .....	IL04-1
Tax Moratorium for Corporate/Insurance Premium Taxes:	
Procedure to Petition for and Claim .....	RP04-6
Qualifying Counties for 2005 .....	IL05-3
Qualifying Counties for 2004.....	IL03-30
Qualifying Counties for 2003 .....	IL03-4
Qualifying Counties for 2002 .....	RIB02-5
Qualifying Counties for 2001 .....	RIB01-4
Qualifying Counties for 2000.....	RIB00-22
Qualifying Counties for 1999 .....	RIB00-4
Timber Deeds .....	IL94-31
Trust-Short Period Return .....	IL89-2
Withholding-Backup Income Tax-Repealed .....	IL90-6
.....	IL89-19
.....	RR89-20
-Long-Term Disability Benefit Plan.....	PLR88-1
-Magnetic Media Requirements .....	RIB00-19
.....	IL98-26
-Nonresident Contractors:	
-Additional Exemptions after December 31, 1992 .....	IL92-16
-Credit for 2% Withholding Tax .....	RP90-1

-Withholding Bond.....	TAM88-2
-Nonresident Partners and Shareholders.....	RP92-5
-Payments After 6-30-90-Update IRC Definition .....	IL90-20
-Penalties- (See Administrative Section)	
-Performers .....	PLR94-9
-Real Estate Sales by Nonresidents .....	RAB02-6
.....	RR90-3
.....	RR89-19
.....	RR89-15
.....	IL89-22
-Utility .....	IL90-11
-W-4.....	TAM88-21
-Withholding Agent-Definition .....	RP94-4
-Withholding Deposits:	
-Interest on Late Deposits.....	RR95-17
.....	TAM93-1
-IRS New Regulations .....	RIB01-2
.....	IL98-13
.....	IL93-16
.....	IL92-31
-One-Day Withholding Deposits .....	RP90-5

---

## MISCELLANEOUS TAXES

---

### ADMISSIONS TAX

Baseball Batting Machines .....	RR91-14
.....	TAM90-8
Boat, Car, Antique and Similar Shows .....	RR89-8
Civic or Fraternal Organizations-Exemption.....	RR91-5
Dinner Attraction Tickets .....	PLR92-5
Fundraising Events by Nonprofit Organizations .....	RR04-8
.....	RAB01-2
.....	RR98-16
Hole-in-One-Game .....	TAM94-1
Local Tax Charged to Enter .....	RR97-13
Major Tourism Facilities-Use of Tax .....	RR95-16
Membership Dues to Country Clubs .....	RR91-18
Membership Fees to a Country Club and a Dining Club.....	PLR91-5
Membership Fees to Health Clubs, Etc. ....	RR92-1
.....	IL91-17
.....	IL91-10
.....	RR90-7
.....	RR90-4
Non-Profit Foundation-Exemption.....	PLR90-7
Paid Admissions/When to Report on Return.....	RR94-3
“Places of Amusement” – List of Examples.....	RR05-14
Promoter Sponsored .....	TAM89-26
Promotional Tickets.....	RR88-11
Service Charges Imposed on Ticket Sales.....	RR90-10
Sight-Seeing Tours .....	TAM95-2
State Museum Admission Fees.....	PLR88-13
Tax Rate-Effective February 1, 1992 .....	IL92-6
Ticket Tearing Process at Amusement Park .....	TAM90-11

### ANNUAL REPORTS AND LICENSES

Annual License Fee:	
Apportionment Method .....	PLR95-7
Computation and Short Period Proration – Frequently Asked Questions and Examples.....	RR05-11
Corporate Headquarters Credit .....	PRO01-1
Credit for Infrastructure Project-Utilities .....	RR99-6
.....	RR96-11
Exempt Organizations .....	IL92-15
Income Year Used As Computation Basis .....	PLR88-11
Initial Corp. Income Tax Return-Railroad Property.....	TAM87-8

Limited Liability Company .....	RR98-11
Minimum License Fee Increase.....	TAM89-6
Professional/Unincorporated Association .....	IL94-23
.....	TAM89-7
Public Corporation (Redevelopment Commission).....	PLR92-2
Qualified Subchapter S Subsidiaries .....	RP98-1
Real Estate Investment Trust.....	PLR92-7
Subject To/Exempt From.....	RR95-5
Telephone Access Charges.....	IL91-32
Annual Report:	
Due Date Upon Merger .....	TAM88-13
Exempt Organizations .....	IL92-15
Professional Associations Incorporating .....	TAM89-7
Public Corporation (Redevelopment Commission).....	PLR92-2
Public Disclosure of Information .....	TAM89-6
Qualified Subchapter S Subsidiaries .....	RP98-1
Solicitation Necessary .....	PLR88-19

**BEER AND WINE TAX**

Beer Excise Tax Liability .....	PRO02-1
Beer or Wine Sales to the Military .....	RP89-4
.....	IL89-31
Brew-on-Premises Operations.....	RR95-3
Regulations – Reorganization/Cross Reference Table .....	IL03-13

**BINGO**

Agent, Promoter, or Representative of the House .....	RR94-10
.....	RR94-6
Bingo Act of 1989 .....	RR89-18
Bingo Card Charges - Use of Money .....	RR97-16
Bingo Cards and Packages Sold .....	RR90-2
Bingo Cards:	
-Approval Procedures .....	RPB01-10
-Free.....	RR91-2
-Price Charged .....	RR90-8
-Sale at Other Than Face Value.....	RR98-13
Bingo Funds - Delivery and Deposit .....	RR97-17
Bingo License Statutes-Changes .....	IL87-5
Bingo Paper Standards .....	RR99-13
.....	RR97-11
Bingo Policy-Frequent Questions/Answers.....	RR89-23
Bingo Proceeds-Tax On/Liability/For.....	RR93-5
Domicile and Organizational Requirements.....	RR97-9
.....	RR93-3
Electronic Bingo.....	IL04-4
Fictitious Charity - Withholding of Distributions .....	RR98-7

Games-Even/Odd Numbers or Wild Numbers .....	RR91-11
-Two Anyway Bingo .....	RR92-16
Law Changes Effective July 1, 1991 .....	IL91-15
License Issued to Indebted Taxpayers.....	RP91-2
License of Promoter-Revocation & Reinstatement .....	TAM90-9
Location Change Prior to License Expiration .....	RR90-5
Penalty Violations .....	RP97-7
Prizes and Games.....	RR92-8
Ticket Standards .....	RR04-11

**COIN-OPERATED DEVICES**

Breath Alcohol Tester Machine.....	PLR92-6
Class II or Class III Machine .....	PLR94-12
Coin Activated Baseball Batting Cages.....	TAM90-8
Digital Display Machines .....	TAM90-7
Guidelines and Chart-License Taxes Required on Various COD's .....	RR96-2
.....	RR90-9
Illegal Machines-License Fee Nonrefundable and Nontransferable.....	IL95-3
License Fee Increase for Certain COD's .....	IL90-16
License Issued to Indebted Taxpayers.....	RP91-2
License Renewals .....	IL94-11
Multi-Player Video Gaming Devices .....	RR95-10
Penalty Guidelines .....	RPB00-1
.....	TRPB00-1
.....	RP99-1
.....	RP97-2
Quarterly Report:	
Due Date/Issuance of Licenses .....	IL96-10
Release Under Freedom of Information Act.....	IL96-11
Regulations:	
Reorganization/Cross Reference Table .....	IL03-13
Single Place or Premises.....	RR95-13
Video Game Machines-Proposed .....	IL95-10
-Final.....	IL95-11
Transfer of License to Another.....	RR95-2
Video Game Machines Act:	
Advertising .....	IL94-30
Declaratory Ruling .....	IL97-12
Maximum Cash Payout .....	IL97-4
.....	IL94-28
- Inducements .....	IL99-14
.....	RR99-7
Owner/Operator License Refund.....	IL96-1
Single Place or Premises.....	IL96-7
.....	RR95-7
.....	IL94-13
.....	IL94-12



.....	RP94-2
Video Game Machines With Bingo Games.....	IL97-22

**DEED RECORDING FEE**

Deeds to Obtain Construction Loan .....	RR05-8
Effective Date of New Deed Recording Fee .....	RP96-4
Question and Answer Summary .....	RR04-6
Refund Procedures.....	RP97-3
Regulations- Reorganization/Cross Reference Table .....	IL03-13
Section 1031 Tax Deferred Exchanges .....	RR99-2

**Documentary Stamp Tax (Replaced by Deed Recording Fee):**

Church Incorporated Under SC Nonprofit Act-Transfer of Realty .....	RR95-8
Deeds and Other Conveyances of Realty .....	RR92-14
.....	RR92-7
Divorce-Distribution of Property.....	TAM88-19
Partnership Converted to Limited Liability Company .....	RR95-9
Real Estate Transfers .....	PLR88-14
Real Estate Transfers Without Consideration.....	TAM88-15
Realty Conveyed by Deed to/from Federally Chartered Institution.....	TAM88-7
Realty Transferred to a Partnership By Partners .....	TAM89-8
Realty Transferred to a Partnership From Trust .....	PLR89-20
Timber Deeds .....	IL94-31
.....	RR88-6
.....	IL88-10

**ELECTRIC POWER TAX**

Electricity Used in Power Company's Administrative Offices .....	TAM88-11
Regulations-Reorganization/Cross Reference Table .....	IL03-13
Sales of Electric Power by Joint Agencies .....	RR91-4

**ESTATE AND GIFT TAX**

Administration Expense-Election to Deduct .....	TAM89-2
Bankrupt Estate-Prompt Determination of Income Tax .....	RP89-3
Generation-Skipping Tax-Update IRC Definition.....	IL90-20
Inventory and Appraisal Form.....	RPB01-1
Lien Against Estate.....	PLR87-2
QTIP Election.....	PLR87-12
Section 2032A Election.....	TAM88-17
Tax Waivers and Inventories.....	RR97-2

**GASOLINE, MOTOR OIL, AND HIGHWAY USE TAX**

Dyed Diesel Fuel Penalty – Hurricane Katrina Relief..... IL05-26  
 ..... IL05-23

Fuel Ethanol:

    Incentive ..... IL89-18

    Requirements ..... TAM88-5

Fuel Ethanol Blends, Gasoline, Motor Fuel-Tax Increases ..... IL88-20

Kerosene - Taxation..... RR98-20

Late Loads and Other Supplier Return Adjustments ..... RP04-2

Motor Fuel-Refund of Taxes ..... TAM89-4

    -Repeal of Regulation 117-47..... IL89-17

Racing Gasoline and Other Racing Fuels..... RR93-2

Trucking Equipment Refunds..... RP94-3

**OTHER ITEMS**

Abandoned Property:

    Confidentiality of Records ..... TAM89-19

    Interest Date Accruing..... TAM88-1

    Penalties/Records..... PLR87-10

    Safe-Deposit Boxes ..... RR92-6

    Service Charge on Inactive Accounts..... TAM89-18  
 ..... TAM88-16

Business Corporation Act of 1988 (SC Adoption)-Fees and Requirements ..... IL88-9

Cigarettes-Each Individual Package Defined ..... PLR87-9

Motor Vehicle Licensing, Registration, and Titling:

    Casual Excise Tax and Use Tax Collection..... RR95-12

    Odometer Exemptions ..... RP93-4

Stamp Taxes-Refunds..... TAM90-2

Tobacco Tax - Computation ..... RR94-7

**RETAIL/BUSINESS LICENSE**

Artists and Craftsmen ..... TAM89-1

COD's-License Fee (See Coin-Operated Devices)

Corporate Dissolution..... TAM90-4

Firework Sales ..... IL89-33

License Issued to Indebted Taxpayers..... RP91-2

License Tax Subject to Interest or Penalties..... TAM89-12

Location Change..... IL89-14

Soft Drink Shipments by Wholesalers or Distributors ..... IL90-15

Special Events Sales Tax Return ..... RP91-1  
 ..... IL90-24

**SOFT DRINK TAX**

Lemon Quench .....	TAM89-17
Liability .....	PLR89-2
Liability/Exemption.....	PLR89-3
Natural Fruit Juice-Vitamin Enhanced .....	PLR95-1

**WASTE DISPOSAL TAX**

Gloves, Masks, Suits, etc. Used in Handling Nuclear Waste .....	TAM89-11
Radioactive Waste Disposal Tax .....	IL89-24

---

## PROPERTY TAXES AND FEE IN LIEU OF PROPERTY TAXES

---

Ad Valorem Taxes-Exemption .....	PLR91-2
.....	PLR89-7
Additions to Real Property of Manufacturers-Exemptions .....	RR89-3
Assessment of Real Property in Non-reassessment Year .....	RAB02-7
Banks - Real vs Personal Property .....	RR98-2
Boats - Ad Valorem Tax.....	RR98-12
Capital Construction.....	IL99-8
.....	RR96-6
Capitalized Costs Included on Return .....	RR88-5
Comptroller General and Department Agreement.....	IL99-15
Corporate Headquarters Exemption .....	PLR89-19
Corporate Office Facility Exemption .....	RR98-10
Depreciation:	
Bonus Depreciation Not Adopted.....	IL03-17
Glass Manufacturer.....	PLR87-4
Definition of Terms:	
Immediate Family Member .....	RR98-1
Millage Imposed for School Operations.....	RR96-6
.....	IL95-23
School.....	RR96-6
.....	IL95-22
Extension of Time to Pay/Holiday .....	IL96-4
Farm Equipment-Greenhouses Exempted .....	IL89-21
Fee in Lieu:	
Depreciation Rate for Electric Company Personal Property .....	RP04-5
Investment in Machinery and Equipment.....	RR93-7
Mobile Property.....	RR97-21
Reduced Investment-Qualifying Counties for 2005.....	IL05-3
-Qualifying Counties for 2004.....	IL03-30
-Qualifying Counties for 2003.....	IL03-4
-Qualifying Counties for 2002.....	RIB02-5
-Qualifying Counties for 2001.....	RIB01-4
-Qualifying Counties for 2000.....	RIB00-22
-Qualifying Counties for 1999.....	RIB00-4
Homestead Exemption:	
Amount .....	IL99-8
.....	RR95-14
Application Date-Amendment.....	IL90-14
Eligibility Requirements.....	IL99-4
.....	RR97-18
Index of Taxpaying Ability-Computation .....	RR99-1

Inventory:	
Definition.....	RR91-7
Manufacturer .....	PLR87-5
State Agency.....	PLR87-8
Joint Industrial Park-Revenue Allocation.....	RR97-19
Land-Designation as Agricultural .....	RR87-9
Lease of Jail Property to County-Exemption .....	PLR88-7
Lease of Public University Property to a Fraternity .....	PLR97-3
Leased Personal Property-Party Responsible for Tax Return and Payment.....	PRO02-4
-To Federal Government .....	PLR04-6
Leased Property-Lessee/Lessor Liable for Tax .....	RR93-11
Legal Residence.....	IL99-8
.....	RR97-4
Legislative Changes in 1992-New Laws .....	IL92-22
Local Option Sales and Use Tax Credit Calculation .....	RAB01-6
Manufacturing Establishment-Exemption .....	PLR87-11
Millage Rate .....	IL05-8
.....	IL04-2
.....	IL03-3
.....	RIB02-4
.....	RIB01-3
.....	RIB00-5
.....	IL99-20
.....	IL99-8
.....	RP98-4
Mobile Homes - Moved from County .....	IL99-8
.....	RR98-6
Motor Vehicle Reduced Assessment.....	RAB01-9
Personal Property-Timeshare Unit or Vacation Home .....	RR95-1
Property Shipped Overseas.....	PLR94-1
Property Tax Return-Due Date.....	IL90-18
Redemption of Property .....	RR95-18
Regulations – Reorganization/Cross Reference Table .....	IL04-15
Reimbursement for Manufacturer’s Additional Depreciation .....	RR98-17
Research and Development Equipment-Classification and Valuation .....	TAM89-21
Rollback Millage (See Also Millage Rate).....	IL98-3
.....	IL97-8
.....	IL97-6
.....	IL95-24
School Operating Millage.....	RP97-4
Section 12-37-220(C) Exemption – Purchaser Requirements .....	RR04-14
Signatures Required on Property Tax Returns .....	IL93-24
Special Assessments-Low & Moderate Income Rental & Rehabilitated Historic Property.....	IL90-23
Special Source Revenue Bonds/Multi County Industrial Parks .....	IL95-28
Structures Used in Manufacturing-Machinery or Equipment .....	RR91-6
Tax Relief:	
Chlorine Leak in Graniteville .....	IL05-7
Hurricane Hugo .....	IL90-17

Telephone-Rural Property Tax Exemption.....	TAM90-3
Withdrawal of Policy Documents.....	IL99-8
.....	IL99-4

---

## SALES, USE, ACCOMMODATIONS, AND CASUAL EXCISE TAXES

---

### Accommodations Tax:

Accommodation Tax Funds - Allocation .....	RR98-22
Additional Guest Charges-Hotel Charges for Services and Package Deals .....	RR98-21
.....	RR97-3
-Hurricane Insurance .....	RR05-6
Amendment May 1990 .....	IL90-10
Exchange Agreements-Membership Accommodations and Timeshares.....	RR98-5
.....	RR97-22
Golf Packages .....	RR98-21
.....	RR88-2
Government, Nonprofit, Federal Credit Union, and Red Cross Employees and Diplomats .....	RR04-1
Recreational Vehicle Parking .....	PLR93-2
Telephone Call and Movie Charges .....	RR98-21
.....	RR89-17
Travel Points Program/Sale and Redemption.....	PLR90-8
Vacation Homes, Second Homes, and Places of Abode.....	RR04-12
Valet Services .....	RR91-3
.....	IL89-25
<b>Aircraft:</b>	
Aviation Gasoline/State Aviation Fund.....	RR05-3
.....	RR97-12
Flight Instruction/Rentals .....	PLR89-18
Gasoline and Repair Parts Sold .....	PLR89-18
Parts Sold in SC & Delivery Outside SC .....	PLR88-23
Artists and Craftsmen-Defined.....	TAM89-1
<b>Automobiles:</b>	
Nonresident Sales (See Motor Vehicles)	
Rental Company Charges .....	RR93-1
Bad Debt Exclusion.....	RAB02-1
.....	RAB00-7
Bags Used in Shipping Goods in Process.....	PRO00-2
Battery Chargers for Golf Carts.....	PLR97-1
<b>Boats, Motors, and Boat Trailers:</b>	
Dockage and Storage Rental.....	TAM90-5
Tax Rate/Maximum Tax.....	RR92-12
Cash Discounts Allowed and Taken-Gross Proceeds of Sales .....	PLR89-8
Casual Excise Tax-Collection .....	RR04-13
.....	RR95-12
-Outboard Motors .....	RR92-2
-Transfers Subject To .....	RR92-10
-Vehicles Declared a Loss by an Insurance Company .....	RR93-13
Catawba Indian Claims Settlement Act.....	RR98-18

0Cherokee County School District 1 Bond Act.....	RR96-9
.....	IL96-13
.....	IL94-29
City and County Cable Franchise Fees.....	RR97-10
City and County Tourism and Restaurant Fees/Other Taxes .....	RR97-20
.....	RR96-8
Coast Guard Auxiliary National Board-Exemption .....	PLR88-18
Coin-Operated Laundromats-Cleaning Supply Sales/Wash & Fold Services .....	RR88-7
Communications:	
Clearing House Telephone Receivables .....	PLR88-15
Computer Access Time/Database.....	PLR89-21
Data Processing – Electronic Patient Statements and Claims .....	PLR04-1
Electronic Filing of Tax Returns .....	RR91-20
Federal Government Sales.....	IL89-10
Internet Access - Moratorium.....	IL04-27
.....	RIB02-3
.....	IL99-9
.....	IL98-25
Internet Customer DSL Access Service .....	PLR03-2
Security Systems .....	PLR97-5
.....	PLR97-4
.....	TAM95-1
Services Specifically Listed As Taxable or Nontaxable.....	RR04-15
.....	RR89-14
.....	IL89-28
Telecopying Services.....	PLR90-4
Telephone Calling Cards (See Telephone Calling Cards)	
Universal Service Fund Surcharge Billed by Telephone Companies.....	RR03-1
Computer Software, Hardware and Maintenance Contracts .....	PLR89-6
Computer Software:	
Electronic Delivery.....	RR96-3
Maintenance .....	RR93-4
Overview and Questions and Answers.....	RR03-5
Software and Software Maintenance Contracts.....	RR05-13
Construction Equipment Brought Into SC.....	RR89-11
Containers-Sale of Bags and Cartons .....	PLR88-20
Contractors:	
Direct Pay Certificates.....	TAM89-10
Equipment Subject to Use Tax (Out of State) .....	RR89-11
Manufacturer/Contractor-Railing System .....	PLR94-10
Manufacturers and Construction Contractors.....	RR94-2
.....	RR92-11
Real Property Construction and Sale of Tangible Property – Communication Towers/Buildings .	PLR05-4
Use Tax Liability .....	RR89-16
Copies:	
Legislative Agencies – Exemption .....	IL94-21
.....	RR94-1
.....	IL93-28



Medical Records .....	PLR05-2
Medical Records by Professionals.....	RR04-5
Credit for Tax Paid to Other States:	
.....	RAB02-2
.....	IL98-18
.....	IL95-9
.....	IL93-26
.....	IL92-1
.....	IL90-9
.....	IL89-13
.....	PLR88-6
.....	IL88-16
Credits or Refunds of Sales/Use Tax-SC Lessor.....	RR89-9
Delivery-Drop Shipments by Manufacturers.....	RR98-8
.....	PLR88-2
Dental Prosthetic Devices (See Prosthetic Devices)	
Depreciable Assets - Exemption for Sale of Entire Business.....	RAB01-1
.....	IL89-23
Direct Pay Certificates.....	TAM89-10
Discount Card Program .....	PLR98-3
Discount Cards and Coupons .....	RR99-9
.....	PLR99-4
.....	RR98-15
Electricity:	
Air Force Base Use for Residential Purposes.....	RR89-5
Apartment Complex Use .....	RR92-4
Manufacturers Use in the Manufacturing Process.....	PLR90-14
Residential Area Lights .....	TAM87-5
Sales to the Federal Government.....	IL89-10
Exemption-Sales and Use Tax.....	PLR87-1
Factory Fabricated Homes:	
Homes Built on Permanent Chassis.....	RAB00-2
Modular Homes .....	TAM91-2
Farm Equipment/Materials:	
Commercial Housing of Poultry and Livestock .....	RR95-11
Horse Feed.....	PLR99-1
Purchase by State Agency .....	PLR89-16
Trailers (Flatbed and Stock) .....	RR99-3
Wood Chips Used in Poultry Houses .....	IL95-1
Farm, Grove, Vineyard and Garden Products-Exemption.....	TAM88-20
Farms Sales-Grass Sod Exemption.....	TAM88-4

Federal Employee Credit Cards.....	RAB02-3
.....	RR99-8
.....	RR96-7
.....	IL94-6
.....	IL91-11
.....	RR88-8
.....	IL88-11
Federal Excise Taxes-Luxury Items .....	IL91-7
-Tires and Fuels .....	TAM88-14
Federal Government:	
Army Watercraft Program .....	PLR90-12
Construction Contracts .....	RR04-9
FEMA and Red Cross Financial Assistance – Hurricane Katrina .....	TRR05-15
Indirect and Direct Sales to .....	PLR89-11
Instrumentality:	
American Red Cross .....	IL89-34
Federal Reserve Bank .....	PLR90-1
Non-Appropriated Funds Instrumentalities .....	PLR88-3
RAMP Program .....	PLR89-11
SC Research Authority Purchases .....	TAM87-11
Sales of Electricity and Communications to.....	IL89-10
Savannah River Site-Security Services .....	PLR94-2
Single Member Limited Liability Company Contract.....	PRO00-1
US Mint Constitution Coins Consignment and Sales.....	PLR88-4
Westinghouse Savannah River Company Sales .....	PLR92-3
Finance Charge/Late Fee .....	RR98-4
Fisherman-Sale of Oysters.....	PLR93-4
Food (See Also Meals):	
Temporary Tax Rate Reduction:	
Age 85 and Older Purchases/Local Rate .....	RAB00-8
Questions and Answers .....	RAB00-9
Rate Change.....	RPB01-4
.....	TRPB01-4
Food Stamps and WIC Vouchers .....	IL89-8
Foreign Diplomats-Tax Exemption Card .....	IL03-25
.....	IL03-2
.....	IL98-8
.....	IL90-3
.....	IL89-27
Freight and Installation Charges.....	TAM89-9
Freight Charges .....	PLR90-9
Fuel:	
Excise Tax/Include in Gross Proceeds .....	TAM88-14
Surcharge Added to Sales Price/Include in Gross Proceeds.....	RR05-1
Used for Roasting of Coffee Beans-Exemption .....	TAM88-6
Used in Tugs-Sales Tax .....	PLR88-10
Gifts – Multistate Transactions.....	RR03-3
Job Corps Centers Contractors-Exemption .....	PLR87-1

Laundrying Supplies and Equipment - Linen and Uniform Rental Co.....	RR89-1
Lease:	
Cancellation Fees.....	PLR88-5
Lease or Rental of Tangible Personal Property .....	RR91-9
Sale/Leaseback-Financing Arrangement .....	PLR99-2
.....	PLR90-13
Library Books-Printed Form or Alternative Form.....	RR94-11
Limited Liability Company - Transfer of Property To.....	PRO00-4
Local Taxes Collected by DOR:	
Capital Projects Tax - Chester County .....	RIB00-9
Counties Imposing/Types of Taxes Imposed and Exemptions (Chart) .....	IL05-15
.....	IL05-1
.....	IL04-9
.....	IL03-26
.....	IL03-7
.....	RIB02-21
.....	RIB02-2
.....	RIB01-1
.....	RIB00-16
.....	IL99-11
.....	IL99-8
.....	IL98-15
Counties Imposing/Contractors Purchase of Building Materials .....	IL97-1
.....	IL95-27
.....	IL94-34
.....	IL94-4
.....	IL92-7
.....	IL92-1
.....	IL91-27
.....	IL91-13
Credit for Local Taxes Paid in Another State.....	IL91-5
.....	IL91-4
Question and Answers .....	RR91-17
.....	RR90-11
Transportation Tax – Charleston County .....	IL03-10
Machine:	
Chimney Stack.....	PLR92-9
Computer Aided Design/Manufacturing System.....	RR98-19
Gamma Irradiator .....	PLR90-3
High Purity Water Treatment System.....	PLR91-1
Local Area Network .....	TAM94-3
Manufacturing and Processing Use (Tire Shredder) .....	PLR87-3
Parts and Packaging Material .....	PLR89-15
Pollution Control Machine .....	PLR95-8
Sale/Leaseback .....	PLR92-10
Settling Basins .....	RR89-7
Water Treatment Plants .....	RR91-8
Wastewater Treatment Facility – Governmental Refund Application .....	RP05-1

Machine Exemption – Guidance and Examples .....	RR04-7
Machine Shop Activities .....	RR91-13
Machines-Grease and Oil Used in Manufacturing Machinery .....	PLR94-7
Machines and Equipment Stored/Repaired in SC .....	PLR94-1
.....	PLR93-7
Material Handling Systems and Equipment Exemption.....	RR97-6
Material Used in Laboratory Testing.....	PRO00-3
Materials Used in Road Construction Contracts .....	PLR94-3
Maximum Tax-(See Also Research and Development Machinery)	
All Terrain Vehicles and Legend Race Cars .....	RAB00-3
Boats, Motors and Boat Trailers.....	RR92-12
Fire Trucks and Fire Fighting Equipment .....	RR97-1
Garbage Truck .....	TAM87-13
Horse/Cattle Trailers.....	RR93-8
.....	PLR89-10
Light Construction Equipment-Purchasers Certificate .....	IL98-14
-Tractors, Loaders, Etc. ....	TAM89-13
Personal Watercraft .....	RR04-10
Meals-Dinner Attraction Entertainment Facility .....	PLR92-5
Educational and Medical Institutions .....	RR93-9
Food Management and Services to Hospital and Private Business .....	PLR95-4
Food Service for Educational Institutions .....	PLR94-4
Hotel Restaurant Tour Program.....	PRO01-3
Nursing Care/Hospital Facilities .....	PLR90-10
Sold to School Children.....	PLR94-6
Medicine/Supplies by Prescription-(See Also Prosthetic Devices or Veterinarian)	
Blood Glucose Meters .....	PLR95-6
Drug Infusion Therapies and Disposable Supplies.....	PRO01-4
Electrical Devices Sold by Prescription .....	PLR92-4
General Exemption Information .....	RR03-2
Radioactive Implant Seeds .....	PLR05-1
Radioactive Isotopes.....	RR96-4
Sales by DHEC Central Pharmacy .....	PRO02-5
Sales of Prescription Drugs/Physician Administered .....	PLR93-5
Membership Fees and Late Fees-Video Rental Club .....	RR90-6
-Warehouse Store .....	PLR92-11
Microfilm or Microfiche Copies.....	RR89-21
Military:	
Autos Purchased by Nonresidents (See Motor Vehicles)	
Post Exchange-Sales and Rentals .....	PLR89-12
Residential Electricity Purchase .....	RR89-5
Mobile Home Park- Real v Personal Property .....	PLR97-6
Motion Picture Production Company Exemption .....	RR05-7
Motor Vehicles, Trailers, Semitrailer and Pole Trailers Sales:	
Motor Vehicles Sold to Nonresidents:	
Alabama Residents .....	IL88-19
Arkansas Residents.....	IL90-1
Colorado Residents.....	IL89-7

.....	IL89-4
Georgia Residents.....	IL89-5
North Carolina.....	IL89-32
North Dakota.....	IL89-6
Nebraska.....	IL90-13
Chart, Explanation and Worksheet.....	IL05-13
.....	IL03-6
.....	IL98-17
.....	IL95-8
.....	IL93-30
.....	IL93-25
.....	IL92-26
.....	IL91-30
.....	IL90-8
Chart.....	IL92-10
.....	IL91-30
.....	IL91-23
.....	IL90-32
.....	IL90-26
Explanation.....	IL88-17
Nonresident Military Exemption:	
Commissioned Officer Defined.....	PLR90-2
Located in SC by Reason of Orders Defined.....	PLR90-11
Nonresident Tax Exempt Certificate -Accepted Dates.....	PLR89-9
-General Requirements.....	IL88-8
Trailers, Semitrailers & Pole Trailers Sold to Nonresidents:	
Chart, Explanation and Worksheet.....	IL05-13
.....	IL03-6
.....	IL98-17
.....	IL95-8
.....	IL93-30
.....	IL93-25
.....	IL92-26
.....	IL91-30
.....	IL90-7
Chart.....	IL92-10
.....	IL91-30
.....	IL91-23
.....	IL90-32
.....	IL90-26
Explanation.....	RR05-4
.....	IL93-30
.....	IL93-25
.....	IL92-26
.....	IL88-21
Farm Trailers.....	RR99-3



Sale to Hospitals, Clinics, and Doctors .....	PLR88-22
Ventilators .....	PLR03-3
Publications-Construction Reports .....	TAM90-1
Publications and Subscriptions.....	RR89-22
Real vs. Personal Property - Communication Tower .....	PRO00-5
- Grids for Antennae.....	PRO01-2
Reciprocity (See Credit For Tax Paid to Other States)	
Recodification of Sales and Use Tax (7/1/90)-Code Section Cross Reference .....	IL90-25
Refund of Sales/Use Tax:	
Motor Vehicle Purchase .....	PLR88-16
Out-of-State Retailer/SC Purchaser-Use Tax Paid in Error.....	RR91-12
SC Lessor.....	RR89-9
Regulations:	
Reorganization of .....	RIB02-15
Repeal of.....	IL93-27
.....	IL89-16
.....	IL92-8
Religious Publications .....	
Rental of Tangible Personal Property (See Also Lease):	
LP Gas Storage Tank.....	PLR04-4
Portable Toilets.....	RAB01-5
Resale Certificate- Responsibility of Seller.....	RP98-2
.....	RP95-1
Research and Development Machinery-Maximum Tax .....	PLR94-11
.....	PLR93-6
.....	RR87-8
.....	IL90-31
Restaurants Purchase of Tangible Personal Property .....	RR95-6
.....	RR92-3
Sales Tax Holiday:	
Dates: 2005.....	IL05-18
2004 .....	IL04-10
List of Items.....	RR05-9
.....	RAB02-4
.....	RAB01-3
.....	RAB00-4
Questions and Answers .....	RR05-10
.....	RAB02-5
.....	RAB01-4
.....	RAB00-5
.....	TRAB00-5
Security System (See Communications)	
State Government-Sales To .....	RR92-15
Storage or Repair of Machines and Equipment in SC (See Machines)	
Telephone Calling Cards .....	RR04-4
.....	RR97-23
Textbooks:	
Learning Information Systems Software .....	PRO02-3
Printed Form or Alternative Form .....	RR94-11

Software.....	TAM90-6
Used in Institution of Higher Learning.....	PLR90-5
Transportation:	
Factory-to-Customer.....	TAM89-9
Fuel Used in Tugs.....	PLR88-10
Use Tax - Liability of Contractor or Retailer .....	RR89-16
Vending Machine Sales of Tangible Personal Property .....	RR92-5
Veterinarians:	
Medicine Sold by Prescription .....	TAM88-23
Medicines and Insecticides.....	RAB01-10
Warranties:	
Auto Warranties.....	IL91-26
Extended Warranty Charges.....	RR93-6
Warranty, Maintenance, and Similar Service Contracts.....	RR05-12
Waste Disposal-Containers.....	PLR88-20
-Service.....	PLR04-2
Water/Wastewater Treatment Plants (See Machine)	
Withdrawal of Parts-Retailers Service of Auto Warranties.....	IL91-26