

SC INFORMATION LETTER #08-24

**SUBJECT:** Advisory Opinion Index

**DATE:** October 13, 2008

**SUPERSEDES:** SC Information Letter #08-15

**AUTHORITY:** S. C. Code Ann. Section 12-4-320 (2000)  
SC Revenue Procedure #05-2

**SCOPE:** An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.

An index of South Carolina advisory opinions issued by the Department from 1987 through September 2008 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, 2008**

---

**ADMINISTRATIVE**

---

Administration of Policy/Process of Issuing Advisory Opinions .....	RP05-2
.....	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.....	RP06-2
.....	TRP06-2
.....	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 - September 2008 .....	IL08-23
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/Immediately Available Funds .....	RP06-1
.....	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 - September 2008.....	IL08-24
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 2008.....	IL08-18
Legislative Changes in 2008/New Laws.....	IL08-17
Legislative Changes in 2007/New Laws.....	IL07-16
Legislative Changes in 2007/Supreme Court Opinion – One Subject Rule.....	IL08-12
Legislative Changes in 2006/New Laws.....	IL06-17
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
-Various Regulations Effective February 2006 .....	IL06-3
-Various Regulations Effective June 2006.....	IL06-15
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
Taxpayer Rights Advocate.....	RP08-4
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
<b>Gambling at Locations With Beer or Wine Licenses:</b>	
Enforcement of Law Enjoined by Courts.....	IL98-19
Violation of Law .....	IL98-10
Malt Coolers .....	RR94-4
New Year’s Day 2006.....	RR05-19
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 .....	IL08-21
.....	IL06-24
.....	IL06-5
.....	IL05-31
.....	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-Applying for Alternative Method .....	RP95-4
-Economic Development & Applying 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.....	IL08-20
.....	IL06-19
.....	IL06-4
.....	IL05-32
.....	IL05-30
.....	IL05-26
.....	IL05-22
.....	IL04-24
.....	IL04-21
.....	IL04-18
.....	IL03-21
.....	RP99-3
.....	IL96-21
.....	IL92-28
Military Personnel (See Military Personnel)	
Other Special Relief – VA Tech Shootings/Intuit Problems .....	IL07-10
.....	IL07-9
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..... IL08-22

..... IL08-8

..... IL07-18

..... IL07-11

..... IL06-20

..... IL06-10

..... 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.....	RP08-1
.....	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
-Refunds Claims .....	IL07-2
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
Textile Revitalization Credit – Demolition Costs .....	PLR06-3
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
Energy Incentives for Individuals .....	IL06-23
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 Economic Stimulus Payment of 2008 .....	IL08-7
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 2008 .....	IL08-1
Designation of Counties for 2007 (Revised).....	IL07-3
Designation of Counties for 2006 (Modified).....	RR07-1
Designation of Counties for 2006 .....	IL06-1
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).....	IL08-8
.....	IL07-11
.....	IL06-11
.....	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
Small Business Provisions – Computation and Examples of New Provisions .....	RR07-2
.....	TRR07-2
.....	RR05-17
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
Nonresident Military - Computation of Taxable Income .....	RR06-1
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
Tax Relief for Personnel Serving in Combat Zones.....	RP08-3
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).....	RP07-1
.....	RPB01-5
.....	RP96-1
.....	RP92-2
Geoffrey Implications - Non Taxable Examples .....	RR08-1
.....	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)	
Pass Through Business - Optional Rate on Active Trade or Business Income .....	RR08-2
.....	RR06-12
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 2007.....	IL07-3
Qualifying Counties for 2006.....	RR07-1
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
Tax Rate – Optional Rate on Active Trade or Business Income (See Pass Through Business)	
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.....	RR05-11
.....	RP98-1
Real Estate Investment Trust .....	PLR92-7
Subject To/Exempt From.....	RR95-5
Telephone Access Charges .....	IL91-32
<b>Annual Report:</b>	
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
<b>Bingo Cards:</b>	
-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 CODs.....	RR96-2
.....	RR90-9
Illegal Machines-License Fee Nonrefundable and Nontransferable.....	IL95-3
License Fee Increase for Certain CODs.....	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**

Affidavit – Samples .....	IL06-12
Deeds to Obtain Construction Loan.....	RR05-8
Easements and Rights of Ways.....	RR06-10
Effective Date of New Deed Recording Fee.....	RP96-4
Mineral Rights .....	RR06-11
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 Administrative Offices of Power Company.....	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..... IL05-30  
..... 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 ..... RR06-3  
..... 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

CODs-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 2008.....	IL08-1
-Qualifying Counties for 2007 .....	IL07-3
-Qualifying Counties for 2006 .....	RR07-1
-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
Manufacturer – Filing of Tax Returns and Payment of Taxes, Including Short Years .....	RR05-20
Manufacturing Establishment-Exemption.....	PLR87-11
Millage Rate.....	IL06-2
.....	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
Nonprofit Hospitals – Exemption for Property Owned by Charitable Entity.....	RR05-18
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
- Repeal of Regulation 117-1720.1 .....	IL08-3
Reimbursement for Manufacturers 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
Age 85 and Older Purchases – Tax Rates .....	RR08-5
Aircraft:	
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
Bad Debt Exclusion .....	RAB02-1
.....	RAB00-7
Bags Used in Shipping Goods in Process .....	PRO00-2
Battery Chargers for Golf Carts .....	PLR97-1
Boats, Motors, and Boat Trailers:	
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 .....	RR08-8
.....	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
Cherokee 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
Early Termination Fee .....	PLR06-2
Electronic Document Formatting and Filing of Personal Documents .....	PLR07-6
Electronic Filing of Tax Returns.....	RR91-20
Federal Government Sales .....	IL89-10
Federal National Mortgage Association – Online Service Information.....	PLR07-5
Healthcare Communications Network .....	PLR07-2
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.....	RR06-8
.....	RR04-15
.....	RR89-14
.....	IL89-28
.....	PLR90-4
Telecopying Services .....	
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
Coupons and Discount Cards.....	RR99-9
.....	PLR99-4
.....	RR98-15
Coupons (Federal) for Television Converter Boxes.....	RR08-4
Credit for Tax Paid to Other States:	
.....	RR06-4
.....	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
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.....	RR05-15
.....	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):	
Exemption for Unprepared Food – November 1, 2007.....	TRR07-4
Regulation Approved July 25, 2008 .....	IL08-16
Temporary Tax Rate Reduction:	
Age 85 and Older Purchases/Local Rate.....	RAB00-8
Questions and Answers.....	RAB00-9
Rate Change October 1, 2006 – Unprepared Food .....	RR07-4
.....	TRR07-4
.....	RR06-5
.....	TRR06-5
Rate Change July 1, 2001 – Certain Foods .....	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
Gas Cylinder – Annual Separate Charge.....	PLR08-1
Gifts – Multistate Transactions .....	RR03-3
Job Corps Centers Contractors-Exemption .....	PLR87-1
Laundering 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) .....	IL08-19
.....	IL07-4
.....	IL07-1
.....	IL06-16
.....	IL06-9
.....	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
Retailers Required to Remit Tax When Delivering to Purchaser in Another County .....	RR05-16

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
Barge.....	RR06-6
Boats, Motors and Boat Trailers .....	RR08-7
.....	RR92-12
Fire Trucks and Fire Fighting Equipment.....	RR08-10
.....	RR97-1
Garbage Truck .....	TAM87-13
Horse/Cattle Trailers .....	RR08-9
.....	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 .....	RR08-12
.....	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
Rentals of Motor Vehicles:	
Rental Company Charges.....	RR93-1
Surcharge on Short Term Rentals .....	PLR07-1

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
Travel Trailers Sold to Nonresidents .....	RR97-5
Vehicles Transferred in a Like-Kind Exchange Transaction .....	PRO02-2
Vehicles Declared a Loss by Insurance Company .....	RR93-13
Warranties (See Warranty, Maintenance, and Similar Service Contracts)	
Research and Development Machinery – Percentage Use .....	RR08-3
Newspaper Inserts - Digital Imaging Services .....	PLR98-1
Newspapers/Publications .....	PLR93-1
Nexus:	
Economic Presence (Use Tax) .....	IL90-29
Nexus Creating Activities for Sales and Use Taxes – Survey Responses .....	RR07-3
Out-of-State Delivery-Transfer of Title .....	PLR88-23
Out-of-State Furniture Dealers-SC Sales .....	RR88-12
Out-of-State Retailers Sales to SC .....	RR89-13
Filing Requirements Where Nexus is an Issue (Voluntary Filer).....	RPB01-5
.....	RP96-1
.....	RP92-2
Special Registration Program.....	RR89-12
.....	IL89-15
Quill Corp. v. North Dakota Supreme Court Decision .....	IL92-19
Withdrawal of Advisory Opinions .....	RAB01-7
Nonprofit Organizations Exemption-Requirements and Categories .....	IL89-12
Fundraising Events .....	RR04-8
.....	RAB01-2
.....	RR98-16
Items for Resale Exempt .....	RP03-6
.....	RP03-3
.....	RPB01-7



.....	RP89-5
.....	IL89-35
Religious Foundation Events .....	PRO01-5
Out-of-State Retailer - (See Nexus Also)	
Use Tax Collection/Refund If Deliver Outside SC .....	RR91-12
Photograph Prints to Professional Photographers via Internet – Wholesale Sale .....	PLR07-7
Prefabricated Structural Components.....	PLR91-6
Printed Materials – Sales Between Related Parties .....	PLR04-3
Printer-Catalogs Printed in SC/Delivery In and Out of SC .....	PLR88-21
Processing Facility - Produce Warehouse Use of Concentrate and Generator .....	PLR99-3
Procurement Cards.....	RAB00-6
Propane Gas .....	PLR98-4
Property-Transfers Pursuant to Corporate Formation .....	RR87-1
Property Management Services or Selling Tangible Personal Property at Retail .....	PLR05-5
Prosthetic Devices:	
Defined/Listing of Dental Prosthetic Devices .....	RR90-1
Dental (Tissue Regeneration Device) .....	PLR92-8
Dental-Code Section Amendment.....	IL89-11
Dental.....	RR88-9
Dental Labs.....	RR91-19
Electrical Devices Sold by Prescription .....	PLR92-4
General Exemption Information .....	RR03-2
Implant by Ophthalmologist .....	PLR04-5
Implant Treating Degenerative Spine Disease .....	PLR05-3
Medical Products - Artery Disease.....	RR98-9
Refund for Erroneously Paid Tax .....	IL90-2
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
-Wireless Communication Systems/Radio Signal in Building .....	PLR07-3
Rebate – Alternative Fuel Vehicles and Conversion Equipment .....	IL08-13
.....	IL08-2
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:	
Approval by General Assembly on June 4, 2008 .....	IL08-10
Reorganization of.....	RIB02-15
Repeal of.....	IL93-27
.....	IL89-16
Retail Licenses and Partnerships (Effective February 23, 2007) .....	IL07-5
Returning Merchandise and Restocking Fees .....	IL08-3

Religious Publications .....	IL92-8
Rental of Tangible Personal Property (See Also Lease):	
LP Gas Storage Tank .....	PLR04-4
Portable Toilets .....	RAB01-5
Resale Certificate- Responsibility of Seller.....	RP08-2
.....	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 (Annual):	
Dates: 2008.....	IL08-11
2007.....	IL07-12
2006.....	IL06-14
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
Sales Tax Holiday (One Time – Nov. 2006).....	RR06-7
Security System (See Communications)	
Signs – Selling and Installing.....	PLR07-4
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:	
General Questions and Answers .....	RR08-6
.....	RR07-5
.....	RR06-2
Liability of Contractor or Retailer.....	RR89-16

Vending Machine Sales of Tangible Personal Property .....	RR92-5
.....	PLR06-1
Veterinarians:	
Medicine Sold by Prescription .....	TAM88-23
Medicines and Insecticides .....	RAB01-10
Warranty, Maintenance, and Service Contracts:	
Auto Warranties .....	IL91-26
Optional Service Contract on Leased Vehicle.....	PLR08-2
Warranty, Maintenance, and Similar Service Contracts.....	RR06-9
.....	RR05-12
.....	RR93-6
Waste Disposal-Containers .....	PLR88-20
-Service .....	PLR04-2
Water/Wastewater Treatment Plants (See Machine)	
Withdrawal from Inventory - Wholesale Purchases .....	RR08-11
Withdrawal of Parts-Retailers Service of Auto Warranties .....	IL91-26