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SC INFORMATION LETTER 93-11

TO: Vicki Ringer  
Public Information Director

FROM: Jean P. Croft, Tax Analyst  
Tax Policy and Appeals Department

DATE: June 21, 1993

SUBJECT: Internal Policies and Opinions of the Legal  
Counsel of the ABC Commission

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1992)  
SC Revenue Procedure 87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Commission which are not related to a specific set of facts.

Effective July 1, 1993, H.B. 3546 provides that the Alcoholic Beverage Control (ABC) Commission, the Motor Vehicles Division of the Highway Department and the Tax Commission will form the Department of Revenue and Taxation. On June 16, 1993, the Tax Commissioners who will serve as commissioners for the Department of Revenue and Taxation determined that upon this consolidation, the Commission will begin a review of the existing internal policies and the opinions of the legal counsel of the ABC Commission. In order to make the transition as smooth as possible and to assure individuals who have received existing ABC Commission internal policies and opinions of its legal counsel that they may still rely on these, the Commission has determined that it would continue to follow the internal commission policies of the ABC Commission and the opinions of its legal counsel. If it is deemed that changes to these decisions are necessary, these changes will be prospective.