



SC INFORMATION LETTER #93-27 (TAX)

SUBJECT: Repeal of Regulations
(Sales and Use Taxes)

DATE: November 9, 1993

SUPERSEDES: All previous documents and any oral directives in conflict herewith.

REFERENCE: S.C. Code Ann. Section 1-23-10, et seq. (Supp. 1992)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1992)
SC Revenue Procedure #93-6

SCOPE: An Information Letter is a document issued for the purpose of disseminating general information or information concerning an administrative pronouncement.

Information Letters issued to disseminate general information have no precedential value and do not represent the official position of the Department. Information Letters designated as administrative pronouncements do represent the official position of the Department.

The South Carolina sales and use tax law was recodified in 1990 in order to simplify the statute, update the language and reorganize the code sections in a logical manner. As part of the recodification process the sales and use tax regulations were reviewed and 57 of the regulations were found to be obsolete. Most of these repealed regulations were already covered by the law itself and a few were invalid due to previous legislative enactments.

Effective June 25, 1993, the following sales and use tax regulations have been repealed. The repeal of these regulations does not change the law or the administrative interpretation in any substantive way.

REGULATION NO.	TITLE
117-152	Chattel Mortgages & Retention Title Contracts
117-158	Prizes for Games of Skill

REGULATION NO.	TITLE
117-159	Use Tax Applicable to Property Imported into State
117-160	Use Tax Applicable To Certain Property Withdrawn from Original Use
117-171	Exemption for Sales of Motor Vehicles, Trailers, Semitrailers and Pole Trailers to Nonresidents for Use Outside of South Carolina
117-174.1	Admissions, Ticket Sales
117-174.2	Amusement, Place of
117-174.3	Motion Picture Theater
117-174.4	Motion Picture Film
117-174.11	Baby Chicks and Poults
117-174.13	Rabbit Feed
117-174.34	Machines, Music
117-174.37	School Bus
117-174.43	Bags, Paper
117-174.44	Bottlers, Soft Drinks
117-174.49	Pipe Fittings
117-174.51	Electrical Supplies
117-174.52	Structural Steel
117-174.57	Venetian Blinds
117-174.58	Soda Fountains and Ice Cream Cabinets
117-174.60	Charitable Organizations & Institutions
117-174.64	Contractors Furnishing & Erecting Building Materials Under Contract with the United States
117-174.67	Containers, General
117-174.69	Containers Sold To Quarry Operations
117-174.70	Containers Sold To Grain and Feed Dealers
117-174.71	Containers Sold To Cotton Dealers & Ginners
117-174.72	Containers Sold To Produce Dealers
117-174.73	Containers Sold To Peanut Hullers
117-174.74	Containers Sold To Manufacturers
117-174.75	Containers for Storage Barrels
117-174.76	Containers Sold to Bottlers
117-174.77	Containers Sold To Nurserymen
117-174.108	Property Purchased for Rental Purposes
117-174.111	Vending Machines, Sales Through
117-174.112	Meals Sold To Public
117-174.118	Monuments
117-174.119	Monument Manufacturers
117-174.133	Machines
117-174.147	Coffee Vending Machines
117-174.150	Conveying Machines Used by Makers of Concrete Blocks
117-174.151	Nonresidents, Sales To

REGULATION NO.	TITLE
117-174.152	Excess Payments
117-174.154	Paper, Wrapping
117-174.155	Pawnbrokers
117-174.156	Peddlers, Truckers, Haulers
117-174.169	Punchboards
117-174.187	Religious Organizations & Institutions
117-174.189	Rural Electrification Authority
117-174.190	Repairs to Real Property
117-174.193	Refunds, Claims for Occasioned by Change in Commission's Ruling
117-174.195	Lease Sales - Retention of Title
117-174.197	Savings & Loan Association, Federal
117-174.200	Failure of Seller to Collect Tax
117-174.211	Cabaret Tax
117-174.217	Taxi Cabs, Sales of By Taxi Cab Companies
117-174.219	Used Property - Second-Hand Property
117-174.226	Sales For Resale

The repeal of the above regulations were reflected in the September 17, 1993 update to the "Manual of Regulations, Opinions of the Attorney General and Policy Documents". This manual may be purchased from the South Carolina Department of Revenue and is updated quarterly. For subscription information, call Cindy Webber at 803-737-4401.