



301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC INFORMATION LETTER #94-11 (TAX)

SUBJECT: ADMINISTRATIVE PRONOUNCEMENT
Coin-Operated Devices - License Renewals
(C.O.D.)

DATE: April 26, 1994

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

REFERENCE: S. C. Code Ann. Section 12-21-2734 (Supp. 1993)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1993)
SC Revenue Procedure #94-1

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 are official advisory opinions of the Department.

Code Section 12-21-2734 reads:

(A) Every person subject to payment of tax under this article, in advance on or before the first day of June every two years or before doing an act taxable under this article, shall apply for and obtain from the commission a license for the privilege of engaging in the business and shall pay the tax levied for it. All licenses expire May thirty-first the second year of which the license is valid following the date of issue.

(B) As an alternative to the license required in subsection (A), a person may be granted a nonrefundable license beginning April first and to expire September thirtieth, following the date of issue, which may not be prorated. The fee for this six-month license is one-fourth the biennial license fee.

(C) Beginning July 1, 1993, if a license required in subsection (A) is purchased after June thirtieth, the license fee must be prorated on a twenty-four month basis with each month representing one twenty-fourth of the license fee imposed under Section 12-21-2720(A). Failure to obtain or renew a license as required by this article makes the person liable for the penalties imposed in this article.

Therefore, from this date through May 31, 1994:

1. Machines that are currently licensed must, if these machines will be maintained on location after May 31, 1994, be licensed for the full 24 month biennial license period of June 1, 1994 through May 31, 1996 or for the six month license period ending September 30, 1994.
2. Machines that are not currently licensed must be licensed for the full 24 month biennial license period of June 1, 1994 through May 31, 1996 or for the six month license period ending September 30, 1994 if these machines will not be placed on location until after May 31, 1994.
3. Machines that are not currently licensed must be licensed for the license period ending May 31, 1995 or for the six month license period ending September 30, 1994 if these machines are to be placed on location prior to June 1, 1994. The license fee for the license period ending May 31, 1995 is prorated in accordance with the statute.

Person applying for this prorated license must complete an affidavit stating that the licenses purchased are for currently unlicensed machines and are not for the renewal of currently licensed machines.

After May 31, 1994, only licenses for the full 24 month biennial license period of June 1, 1994 through May 31, 1996 or for the six month license period ending September 30, 1994 will be sold.

For questions concerning this matter, please contact your local Taxpayer Service Center as follows:

Aiken	(803) 641-7685	Greenville	(803) 241-1200
Beaufort	(803) 524-2852	Myrtle Beach	(803) 293-6550
Charleston	(803) 571-3000	Rock Hill	(803) 324-7641
Columbia	(803) 737-4602	Spartanburg	(803) 594-4900
Florence	(803) 661-4850		