
State of South Carolina
Department of Revenue
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214
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SC REVENUE PROCEDURAL BULLETIN #01-3

SUBJECT: Modification of the Penalty Guidelines for ABC Violations as Established in SC Revenue Procedure #95-7 (ABC)

EFFECTIVE DATE: Applies to all open and future violations.

MODIFIES: SC Revenue Procedure #95-7

REFERENCES: S. C. Code Ann. Title 61 (Supp. 2000)

AUTHORITY: S. C. Code Ann. Section 12-4-320 (Supp. 2000)
S. C. Code Ann. Section 1-23-10(4) (Supp. 2000)
SC Revenue Procedure #99-4

SCOPE: The purpose of a Revenue Procedural Bulletin is to provide procedural guidance to the public and Department personnel. It is a written statement issued to assist in the administration of laws and regulations by providing guidance that may be followed in order to comply with the law. **A Revenue Procedural Bulletin does not have the force or effect of law, and is not binding on the public.** It is, however, binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or advisory opinion.

With respect to the penalty guidelines established in SC Revenue Procedure #95-7 for beer and wine retail establishments, permitting an act, the commission of which constitutes a crime under the laws of this State, is an administrative offense against a beer and wine permit only if the crime has a jail sentence as a possible penalty, and the permittee, agent, or employee is convicted of the crime.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/Elizabeth A. Carpentier

Elizabeth A. Carpentier, Director

June 25, _____, 2001
Columbia, South Carolina