STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
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P.O. Box 125, Columbia, South Carolina 29214-0575

SC INFORMATION LETTER #23-15

SUBJECT: Advisory Opinion Index

DATE: October 31, 2023

SUPERSEDES: SC Information Letter #23-9

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
SC Revenue Procedure #09-3

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 30, 2023 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.dor.sc.gov.

REMINDER – Electronic Advisory Opinion Indexes: The Department's website has an alphabetical index by tax type of advisory opinions issued since 1987 and a chronological index of opinions issued since January 1, 2003. These electronic indexes can be found on the Department's website at: https://dor.sc.gov/policy/index/advisory-opinions.

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
Annual Reports and Licenses
Beer and Wine Tax
Bingo
Coin Operated Devices
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Electric Power Tax
Estate and Gift Taxes
Gas, Motor Oil, & Highway Use
Other Items
Retail/Business License
Soft Drink Tax
Waste Disposal Tax

5. PROPERTY TAXES & FEE IN LIEU OF PROPERTY TAXES

6. SALES, USE, ACCOMMODATIONS, & CASUAL EXCISE TAXES

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