



South Carolina Association of Counties

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January 7, 2008

REGULATIONS UPDATE

To: Chief Administrative Officers
From: Susan Turkopuls
Subject: **Department of Revenue: *Food Tax Regulation***
DHEC: *Air Pollution Control Regulations and Standards*

Please take note of the following items of interest from the **STATE REGISTER**. **PLEASE CIRCULATE TO APPROPRIATE STAFF FOR REVIEW AND COMMENT.** To view any proposed or final regulation online, go to <http://www.scstatehouse.net/html-pages/research.html>. You can search by document number, subject, or agency. If you have any questions, comments or are interested in obtaining a copy of any regulation, please call the SCAC offices at 1-800-922-6081.

PROPOSED REGULATIONS

Department of Revenue: *Food Tax Regulation*

The South Carolina Department of Revenue is considering adding SC Regulation 117-337 to provide guidance as to the application of Code Section 12-36-2120(75) which exempts from the state sales and use tax the gross proceeds of sales or sales price of "unprepared food that lawfully may be purchased with United States Department of Agriculture food coupons." This exemption does not apply to local sales and use taxes that are administered and collected by the Department on behalf of the counties and other jurisdictions, unless the local tax law specifically exempts the sales of such unprepared food.

Under the proposed regulation, unprepared foods must be eligible to be purchased with USDA food stamps and must also be sold for home consumption (based on the type of food and the type of location selling the food) to qualify for the exemption from the state sales and use tax under Code Section 12-36-2120(75). For example, bottled soft drinks are eligible to be purchased with USDA food stamps, but if bottled soft drinks are sold at a concession stand at a festival, then the bottled soft drinks are sold for immediate consumption and not home consumption and the sale at the festival would be subject to the full state sales tax rate.

All comments concerning this proposal should be mailed to the following address by January 28, 2008 to: S.C. Department of Revenue, Legislative Services - Mr. Meredith Cleland, P.O. Box 125, Columbia, South Carolina 29214.

A public hearing is scheduled before the Administrative Law Court in the Edgar Brown Building (Suite 224) on the Capitol Complex (1205 Pendleton Street) in Columbia, South Carolina for Tuesday, April 8, 2008 at 10:00 a.m. if the requests for a hearing meet the requirements of Code Section 1-23-110(A)(3).

The full text of this regulation is available on the South Carolina General Assembly Home Page: <http://www.scstatehouse.net/research.htm>. Full text may also be obtained from the promulgating agency.

FINAL REGULATIONS

DHEC: Air Pollution Control Regulations and Standards

Revisions were made to Regulations 61-62.60, *South Carolina Designated Facility Plan and New Source Performance Standards* and 61-62.63, *National Emission Standards for Hazardous Air Pollutants (NESHAP) for Source Categories*, to incorporate by reference recent Federal amendments promulgated during the period from January 1, 2006, through December 31, 2006. The Federal amendments include clarification, guidance and technical amendments regarding New Source Performance Standards (NSPS) and National Emission Standards for Hazardous Air Pollutants (NESHAP) for Source Categories.

The full text of this regulation is available on the South Carolina General Assembly Home Page: <http://www.scstatehouse.net/regnsrch.htm>. Full text may also be obtained from the promulgating agency.