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1. [S.C. Code Ann. § 12-58-100](#)

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[S.C. Code Ann. § 12-58-100](#)

This document is current through all Legislation enacted in the 2015 Session

[South Carolina Code of Laws Annotated](#) > [TITLE 12. TAXATION](#) > [CHAPTER 58. SOUTH CAROLINA TAXPAYERS' BILL OF RIGHTS](#)

§ 12-58-100. Failure to make timely return or payment due to reasonable reliance on written advice from department.

If the department finds that a person's failure to make a timely return or payment is due to the person's reasonable reliance on written advice from the department, the person is relieved of any penalty or interest, notwithstanding the provisions of [Section 12-54-160](#).

For the purposes of this section, a person's failure to make a timely return or payment is considered to be due to reasonable reliance on written advice from the department only if the department finds that all of the following conditions are satisfied:

The person requested in writing that the department advise him whether a particular activity or transaction is subject to tax under the tax laws administered by the department, and the specific facts and circumstances of the activity or transaction were fully described in the request.

The department responded in writing to the person regarding the written request for advice, stating whether or not the described activity or transaction is subject to tax, or stating the conditions under which the activity or transaction is subject to tax.

In reasonable reliance on the department's written advice, the person did not remit the tax due.

The liability for taxes applied to a particular activity or transaction which occurred before either of the following:

the department rescinded or modified the advice so given by sending written notice to the person of the rescinded or modified advice;

a change in statutory or constitutional law, a change in the department's regulations, or a final decision of a court, which rendered the department's earlier written advice no longer valid;

any person seeking relief under this section shall file with the department all of the following:

a copy of the person's written request to the department and a copy of the department's written advice;

a statement signed under penalty of perjury, setting forth the facts on which the claim is based;

any other information which the department may require.

only the person making the written request may rely on the department's written advice to that person.

History

[1995 Act No. 76, § 6.](#)

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