

From: Long, Chip <Chip.Long@cvgrp.com>
To: Marcia.Adams@SCDMV.net Marcia.Adams@SCDMV.net
Date: 11/27/2006 4:17:38 PM
Subject: RE: Sales Tax Exemption Holiday - Car Sales - Non-Retail

Ms. Adams,
Thank you for your quick and personal response.

I visited the Newport, SC office today around 9am and was informed by the office manager (the top local official) of Mr Stevens guidance memo requirements which I outlined below.

I will mail my title registration to you soon. Thank you for your willingness to resolve my delima.

Let me also tell you that as Business Excellence professional in manufacturing, I have watched with delight over the past few years as the SC DMV has transformed itself into a customer oriented organization. Gone are the long lines of disgruntled customers. Replaced with a pleasant, efficient experience for the customer. I know of no other transformation that has been as dramatic as that of the SC DMV.

I now know who is responsible for this transformation. Congratulations and thank you.

Chip Long

From: Marcia.Adams@SCDMV.net [mailto:Marcia.Adams@SCDMV.net]
Sent: Monday, November 27, 2006 3:58 PM
To: Long, Chip
Subject: RE: Sales Tax Exemption Holiday - Car Sales - Non-Retail

Mr. Long,
DMV is allowing the sales tax exemption for cars purchased on November 24 or November 25. Please visit your local DMV office today or tomorrow, and they will be able to assist you. I am sorry for the confusion and inconvenience. If you are unable to visit the office, please mail the paperwork to my attention, and I will be happy to assist you. My mailing address is 10311 Wilson Blvd. Blythewood, SC 29016 Attn: Marcia Adams.

Again, I apologize for the inconvenience.

Marcia Adams

Marcia Adams
Executive Director
South Carolina Department of Motor Vehicles

-----Original Message-----

From: Long, Chip [mailto:Chip.Long@cvgrp.com]
Sent: Monday, November 27, 2006 3:18 PM
To: marcia.adams@scdmv.net
Subject: Sales Tax Exemption Holiday - Car Sales - Non-Retail

Ms. Adams,
I was denied the Sales Tax Exemption by SC DMV today for the purchase of a used car from a non-retailer on Friday 11/24.

The SC Revenue Ruling #06-7 by Ray Stevens, Dir of Revenue, makes it impossible to purchase a used car from an individual and enjoy the governors Sales Tax Exemption as he intended. The ruling requires the title application to be completed in full, submitted, and post marked 11/24 or 11/25. With state and local offices closed on Friday 11/24 and 11/25, a used car could not be purchased from an individual, get all paperwork and property taxes paid (local offices were closed), and get the title application post marked on 11/24 or 11/25. This was not the intention of Gov. Sanders declaration.

Conversely, under SC Revenue Ruling #06-7, ALL cars purchased in SC within 45 days of 11/24 are eligible for the sales tax exclusion as long as they were postmarked on 11/24 or 25. I do not think this was the intention of the governor's declaration or the Ray Stevens (Dir of Revenue) guidance memo.

The governor intended for ALL purchases on 11/24 and 11/25 be exempt from sales tax. Ray Stevens guidance memo Ruling #06-7, as enforced by the DMV, does not allow for used car purchases on those days to be exempt from sales tax for the above reasons.

I welcome your comments on this issue. I have emailed the governor and Mr. Stevens.

Chip Long

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