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**Date:** 7/28/2016 2:34:16 PM  
**Subject:** FW: Approved Advisory Opinions (Sales, Use, and Income Taxes)

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**From:** South Carolina Department of Revenue- Policy Division  
**Sent:** Thursday, July 28, 2016 2:33:58 PM (UTC-05:00) Eastern Time (US & Canada)  
**To:** Agency Info,  
**Subject:** Approved Advisory Opinions (Sales, Use, and Income Taxes)

## ***POLICY SECTION***

### **APPROVED: RR16-8, RR16-9, RR16-10, RR16-11**

The following Advisory Opinions have been approved and issued and are now available to view or download:

#### **View/Download RR#16-8**

**Exemptions for Sales of Seeds and Plants to Grow Food**  
(Sales and Use Tax)

#### **View/Download RR #16-9**

**Purchases by Individuals 85 Years of Age and Older**  
(Sales and Use Tax)

#### **View/Download RR#16-10**

**Vacation Rentals of Residences, Vacation Homes, and  
Places of Abode for 15 Days on Accommodations or More a  
Year**  
(Sales and Use Tax)

#### **View/Download RR #16-11**

**Nexus Creating Activities for Income Taxes**  
(Income Tax)



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