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To: Meredith F. Clelandclelanm@sctax.org

CC: Bobby HarrellBobbyHarrell@schouse.gov

Veldran, KatherineKatherineVeldran@gov.sc.gov

Date: 7/24/2014 2:38:07 PM

Subject: scpia tax issue letter final.doc

Attachments: scpia tax issue letter final.doc

ATT00001.txt

Meredith,

Please see the attached letter. I have several of these businesses in my area and hope this over-zealous enforcement & over-reaching interpretation is being curbed.

I understand completely the nuances of a tour including the paddleboard and one not including board and how a charge for the board could be a simple accounting system change/setup.

I am not sure on the particulars but based in another DOR audit situation I encountered earlier this year, I imagine that it is an accounting/policy distinction between rentals including or not including equipment. Since this is a relatively new industry, it seems prudent to educate our SC business owners, advise them on how the charges fall into our tax code and make our expectation clear that proper accounting and the associated remittance of taxes will be expected from now forward.

Please let me know how this is being dealt with and resolved.

Thank you,
Shannon