

## Tax Law Insights

A Burr & Forman **BLOG**

# SCDOR Issues New Guidance on South Carolina Tax Appeal Procedures

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The South Carolina Department of Revenue (“DOR”, “SCDOR”, the “Department”) recently issued **SC Information Letter #20-22** in which it released a series of helpful “*Information Guides*” concerning updated and specific administrative appeal procedures involving the following South Carolina tax/tax areas:

- State Tax Appeal Procedures for State Tax Refund Claims (Other than Property Tax, Bingo, and Alcoholic Beverage Matters);
- State Tax Appeal Procedures for State Tax Assessments including License Revocations and Denials (Other than Property Tax, Bingo, and Alcoholic Beverage Matters);
- State Tax Appeal Procedures for Tax Refund Claims for Property Tax Assessments and Exemptions Administered by the Department of Revenue; and
- State Tax Appeal Procedures for State Property Tax Assessments and Property Tax Exemptions Administered by the Department of Revenue.

DOR issued **SC Revenue Procedure #20-1**, “*Department of Revenue Internal Tax Appeals Process and Procedure*,” earlier this year on February 21, 2020 to update the Department’s internal appeals process for tax matters. The new Information Guides should be read in conjunction with the overall administrative appeals process announced by SCDOR in **SC Revenue Procedure #20-1**.

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