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Published August 22, 2008
Volume 32    Issue No. 8
This issue contains notices, proposed regulations, emergency regulations, final form regulations, and other documents filed in the Office of the Legislative Council, pursuant to Article 1, Chapter 23, Title 1, Code of Laws of South Carolina, 1976.
SOUTH CAROLINA STATE REGISTER

An official state publication, the South Carolina State Register is a temporary update to South Carolina’s official compilation of agency regulations--the South Carolina Code of Regulations. Changes in regulations, whether by adoption, amendment, repeal or emergency action must be published in the State Register pursuant to the provisions of the Administrative Procedures Act. The State Register also publishes the Governor’s Executive Orders, notices or public hearings and meetings, and other documents issued by state agencies considered to be in the public interest. All documents published in the State Register are drafted by state agencies and are published as submitted. Publication of any material in the State Register is the official notice of such information.

STYLE AND FORMAT

Documents are arranged within each issue of the State Register according to the type of document filed:

Notices are documents considered by the agency to have general public interest.

Notices of Drafting Regulations give interested persons the opportunity to comment during the initial drafting period before regulations are submitted as proposed.

Proposed Regulations are those regulations pending permanent adoption by an agency.

Pending Regulations Submitted to the General Assembly are regulations adopted by the agency pending approval by the General Assembly.

Final Regulations have been permanently adopted by the agency and approved by the General Assembly.

Emergency Regulations have been adopted on an emergency basis by the agency.

Executive Orders are actions issued and taken by the Governor.

2008 PUBLICATION SCHEDULE

Documents will be accepted for filing on any normal business day from 8:30 A.M. until 5:00 P.M. All documents must be submitted in the format prescribed in the Standards Manual for Drafting and Filing Regulations.

To be included for publication in the next issue of the State Register, documents will be accepted no later than 5:00 P.M. on any closing date. The modification or withdrawal of documents filed for publication must be made by 5:00 P.M. on the closing date for that issue.

|---------------------|------|------|------|------|------|------|------|------|------|--------|-------|-------|
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ADOPTION, AMENDMENT AND REPEAL OF REGULATIONS

To adopt, amend or repeal a regulation, an agency must publish in the State Register a Notice of Drafting; a Notice of the Proposed Regulation that contains an estimate of the proposed action’s economic impact; and, a notice that gives the public an opportunity to comment on the proposal. If requested by twenty-five persons, a public hearing must be held at least thirty days after the date of publication of the notice in the State Register.

After the date of hearing, the regulation must be submitted to the General Assembly for approval. The General Assembly has one hundred twenty days to consider the regulation. If no legislation is introduced to disapprove or enacted to approve before the expiration of the one-hundred-twenty-day review period, the regulation is approved on the one hundred twentieth day and is effective upon publication in the State Register.

EMERGENCY REGULATIONS

An emergency regulation may be promulgated by an agency if the agency finds imminent peril to public health, safety or welfare. Emergency regulations are effective upon filing for a ninety-day period. If the original filing began and expired during the legislative interim, the regulation can be renewed once.

REGULATIONS PROMULGATED TO COMPLY WITH FEDERAL LAW

Regulations promulgated to comply with federal law are exempt from General Assembly review. Following the notice of proposed regulation and hearing, regulations are submitted to the State Register and are effective upon publication.

EFFECTIVE DATE OF REGULATIONS

Final Regulations take effect on the date of publication in the State Register unless otherwise noted within the text of the regulation. Emergency Regulations take effect upon filing with the Legislative Council and remain effective for ninety days. If the original ninety-day period begins and expires during legislative interim, the regulation may be refiled for one additional ninety-day period.

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**South Carolina State Register**
Deirdre Brevard-Smith, Associate Editor
P.O. Box 11489
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### 2 COMMITTEE LIST OF REGULATIONS SUBMITTED TO GENERAL ASSEMBLY

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DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL

NOTICE

In accordance with Section 44-7-200(C), Code of Laws of South Carolina, the public is hereby notified that a Certificate of Need application has been accepted for filing and publication August 22, 2008, for the following project(s). After the application is deemed complete, affected persons will be notified that the review cycle has begun. For further information, please contact Mrs. Sarah “Sallie” C. Harrell, Division of Planning and Certification of Need, 2600 Bull St., Columbia, SC 29201 at (803) 545-4200.

Affecting Georgetown County

Construction for the replacement of the existing Georgetown Memorial Hospital which will not include the addition of any new health services and the subsequent reduction in licensed bed capacity from one hundred thirty-one (131) beds to one hundred twenty-four (124) total licensed beds to be located at the Intersection of Highway 701 & Wedgefield Road, Georgetown, South Carolina

Georgetown Memorial Hospital
Georgetown, South Carolina
Project Cost: $154,647,000

Affecting Greenville County

Addition of eighteen (18) residential treatment facility beds for children and adolescents resulting in a total bed capacity of sixty (60) residential treatment facility beds for children and adolescents

Excalibur Youth Services, LLC
Simpsonville, South Carolina
Project Cost: $91,379

Assumption of the lease of the existing sixty-four (64) slice Computed Tomography (CT) scanner from Innervision, Inc. by Northeast Columbia Diagnostic Imaging
Northeast Columbia Diagnostic Imaging d/b/a Innervision MRI and Imaging Inc.
Greenville, South Carolina
Project Cost: $1,434,918

In accordance with S.C. DHEC Regulation 61-15, the public and affected persons are hereby notified that the review cycle has begun for the following project(s) and a proposed decision will be made within 60 days beginning August 22, 2008. "Affected persons" have 30 days from the above date to submit comments or requests for a public hearing to Mr. Les W. Shelton, Division of Planning and Certification of Need, 2600 Bull Street, Columbia, S.C. 29201. For further information call (803) 545-4200.

Affecting Berkeley County

Relocation of Roper Berkeley Ambulatory Surgery Center, an existing ASF currently licensed for three (3) operating rooms and one procedure room to the first floor of a new Medical Office Building (MOB) to be constructed in Goose Creek, South Carolina which will be known as Carnes Crossroads Surgery Center with an addition of one (1) procedure room for a total of three (3) licensed operating rooms and two (2) procedure rooms

Carnes Crossroads Surgery Center
Goose Creek, South Carolina
Project Cost: $8,684,944
Addition of thirty (30) nursing home beds which will not participate in the Medicaid (Title XIX) Program for a total of one hundred thirty-five (135) nursing home beds and renovation and expansion of physical and occupational therapy space
Heartland Health Care Center – Charleston
Hanahan, South Carolina
Project Cost: $3,375,220

Affecting Charleston County

Purchase and installation of a one hundred twenty-eight (128) slice Computed Tomography (CT) scanner
Roper Hospital, Inc.
Charleston, South Carolina
Project Cost: $2,003,375

Purchase and installation of a da Vinci ‘S’ Surgical system to be located in the surgical services department
Trident Medical Center
Charleston, South Carolina
Project Cost: $2,119,460

Affecting Clarendon County

Construction and renovation for the expansion of the Emergency Department and the subsequent addition of twenty-five (25) general acute care beds for a total licensed bed capacity of eighty-one (81) licensed general acute care beds
Clarendon Health System
Manning, South Carolina
Project Cost: $22,203,375

Affecting Pickens County

Acquisition of the existing forty-four (44) bed nursing home, known as Harvey’s Nursing Home, by United Health Services of South Carolina, Inc.; the new licensee will be Heritage Healthcare of Pickens, LLC
Heritage Healthcare of Pickens
Six Mile, South Carolina
Project Cost: $2,420,000

Construction for the establishment of a comprehensive outpatient facility which will house various medical modalities to include one (1) 1.5T Magnetic Resonance Imaging (MRI) unit and one (1) sixteen (16) slice Computed Tomography (CT) scanner to be located at the intersection of Old Easley Bridge Road and SC Highway 153 in Pickens County
Palmetto Health Baptist Easley – Highway 153 Outpatient Facility
Easley, South Carolina
Project Cost: $35,486,093

Affecting Richland County

Addition of two (2) nursing home beds which will not participate in the Medicaid (Title XIX) Program for a total of one hundred thirty-four (134) nursing home beds
Heartland of Columbia Rehabilitation & Nursing Center
Columbia, South Carolina
Project Cost: $40,260
Conversion of four (4) Level II intermediate care beds to four (4) Level III intensive care beds in the neonatal intensive care unit (NICU) for total of thirty-one (31) Level III intensive care beds and thirty-four (34) Level II intermediate care beds
Palmetto Health Richland
Columbia, South Carolina
Project Cost: $0

Affecting Spartanburg County

Renovation of existing space and construction of additional space for the expansion of the Emergency Department
Mary Black Memorial Hospital
Spartanburg, South Carolina
Project Cost: $8,385,319

Renovation to upfit shelled space in the Patient Services Pavilion located above the emergency center to accommodate the relocation of two patient floors and consolidation and relocation of existing Critical Care units (NIC, ICU and MIC) which will include placing forty-four (44) licensed acute care beds currently not in operation back into service; the creation of a Step-Down Unit in the space vacated by the Medical ICU (MIC); and construction of a partial atrium to connect the Patient Services Pavilion with the Heart Center and existing surgery buildings
Spartanburg Regional Medical Center
Spartanburg, South Carolina
Project Cost: $49,998,394

Affecting York County

Construction and renovation for the purchase and installation of one (1) 1.2T Open Magnetic Resonance Imaging (MRI) unit to replace the existing 0.3T MRI unit and renovation for the purchase and installation of one (1) sixteen (16) slice Computed Tomography (CT) unit to replace the existing dual-slice CT unit
Carolinas Diagnostic Imaging, Inc.
Fort Mill, South Carolina
Project Cost: $3,369,464

DEPARTMENT OF LABOR, LICENSING AND REGULATION
BUILDING CODES COUNCIL

NOTICE OF GENERAL PUBLIC INTEREST

Notice is hereby given that, in accordance with Section 6-9-40 of the 1976 Code of Laws of South Carolina, as Amended, the South Carolina Building Codes Council intends to adopt the 2008 Edition of the National Electrical Code for use in the state of South Carolina.

The Council specifically requests comments concerning sections of the proposed edition, which may be unsuitable for enforcement in South Carolina. Written comments may be submitted to Gary F. Wiggins, Council Administrator, at Post Office Box 11329, Columbia, SC 29211-1329, on or before September 1, 2008.
Notice of Drafting:

The Livestock-Poultry Health Commission is considering modernizing, clarifying and updating existing regulations which govern, to the extent authorized by S. C. Code, Title 47, Chapter 4, the inspection or meat and meat food products produced for intrastate commerce.

Interested parties should submit written comments to Dr. Daniel E. Lafontaine, Director, State Meat-Poultry Inspection Department, P. O. Box 102406, Columbia, S. C. 29224-2406. To be considered comments should be received no later than October 3, 2008, the close of the drafting comment period.

Synopsis:

This regulation is being promulgated to comply with the Federal Meat Inspection Act (21 USDA 661, Section 301) which establishes Federal-State Cooperative Meat Inspection Programs. This is a grant program with equal federal-state funding. A cooperating state is required to adopt regulations at least as stringent as those adopted by the United States Government. This regulation will, in effect, adopt the current Federal Meat Inspection Regulations with some minor exceptions for some state specific requirements, such as utilizing state marks of inspection, designating use of state holidays and other similar requirements.

This regulation will not require legislative action.

Notice of Drafting:

The Livestock-Poultry Health Commission is considering modernizing, clarifying and updating existing regulations which govern, to the extent authorized by S.C. Code, Title 47, Chapter 4, the inspection of poultry products produced for intrastate commerce.

Interested parties should submit written comments to Dr. Daniel E. Lafontaine, Director, State Meat-Poultry Inspection Department, P. O. Box 102406, Columbia, S. C. 29224-2406. To be considered comments should be received no later than October 3, 2008, the close of the drafting comment period.

Synopsis:

This regulation is being promulgated to comply with the Poultry Products Inspection Act (21 USCA 454, Section 5) which establishes Federal-State Cooperative Poultry Inspection Programs. This is a grant program with equal federal-state funding. A cooperating state is required to adopt regulations at least as stringent as those adopted by the United States Government. This regulation will, in effect, adopt the current Federal Poultry Products Inspection Regulations with some minor exceptions for some state specific requirements, such as utilizing state marks of inspection, designating use of state holidays, and other similar requirements.

This regulation will not require legislative action.
DEPARTMENT OF CONSUMER AFFAIRS
CHAPTER 28
Statutory Authority: 1976 Code Sections 37-7-101 et seq., 37-7-112, and 37-7-121

Notice of Drafting:

The South Carolina Department of Consumer Affairs proposes to amend R.28-700, Fees and Charges of Consumer Credit Counseling Organization Licensees. Interested parties are invited to present their views in writing to Carri Grube Lybarker, Staff Attorney, South Carolina Department of Consumer Affairs, P.O. Box 5757, Columbia, SC 29250. To be considered, comments must be received no later than September 23, 2008, the close of the drafting comment period.

Synopsis:

R.28-700 was promulgated with an initial effective date of May 26, 2006. The purposes of the amendment are to revise the title of the regulation, to add or clarify the fees that can be charged by consumer credit counseling licensees and to add or clarify the requirements regarding continuing professional education. Changes may include deleting language regarding the Consumer Price Index. Clarifications will be made as to what fees may be charged by licensees, as dependant on the service provided. Fees may be increased for those licensees who do not offer Debt Management Plans as defined by S.C. Code Ann. Section 37-7-101(6). Requirements regarding the submission of continuing professional education courses offered by sponsors other than the department will be made.

STATE BOARD OF EDUCATION
CHAPTER 43
Statutory Authority: 1976 Code Sections 59-30-10(f) and 59-43-10 et seq.

Notice of Drafting:

The State Board of Education proposes to promulgate amendments to R 43-237.1, Adult Education Program. Interested persons are invited to present their views in writing to David B. Stout, Director, Office of Adult Education, Division of Standards and Learning, State Department of Education, 1429 Senate Street, Rutledge Building, Room 402, Columbia, South Carolina 29201 or by e-mail to dstout@ed.sc.gov. To be considered, comments must be received no later than 5:00 P.M., September 30, 2008, the close of the drafting comment period.

Synopsis:

The State Board of Education proposed to promulgate amendments to funding guidelines, length of school term, and the addition of the federal grant proposal title are needed. The name of the responsible office has changed and will also be corrected.

The proposed regulation will require legislative review.
STATE BOARD OF EDUCATION
CHAPTER 43
Statutory Authority: 1976 Code Sections 59-5-60 and 59-40-10 et seq.

Notice of Drafting:

The State Board of Education proposes to promulgate amendments to R 43-601, Procedures and Standards for Review of Charter School Applications, to address recent changes to the Charter Schools Act. Interested persons should submit their comments in writing to Joel Medley, South Carolina Department of Education, Office of Public School Choice, 1429 Senate Street, Suite 605, Columbia, SC 29201. To be considered, comments must be received no later than 5:00 p.m. on September 30, 2008.

Synopsis:

The purpose of the proposed amendments to R 43-609 is to address recent changes to the Charter Schools Act to include modifying the standards for charter schools and addressing issues related to virtual charter schools.

The proposed regulation will require legislative review.

COMMISSION ON HIGHER EDUCATION
CHAPTER 62
Statutory Authority: 1976 Code Section 59-149-10

Notice of Drafting:

The South Carolina Commission on Higher Education proposes to draft a new set of regulations which govern, to the extent authorized by S.C. Code, Title 59, Chapter 149, the State’s LIFE Scholarship Program. The new regulation should replace the existing LIFE Scholarship regulation.

Interested persons may submit comments to Dr. Karen Woodfaulk, Director of Students Services Division, South Carolina Commission on Higher Education, 1333 Main Street, Suite 200, Columbia, S.C. 29201-3245. To be considered, comments must be received no later than 5:00 p.m. on September 26, 2008, the close of the drafting comment period.

Synopsis:

The General Assembly passed Act 115 that established an additional stipend for LIFE Scholarship recipients majoring in math and science degree programs. The stipend increases the LIFE Scholarship award amount by $2,500 for a total award amount of $7,500 for students majoring in eligible math or science programs. The increased award is to begin during the student’s sophomore or second year of attendance at a four-year institution, provided that the student has completed at least 14 hours of mathematics and science courses during his/her freshman year of attendance.

The proposed regulation provides the eligibility criteria that students must meet in order to be awarded LIFE Scholarship Enhancement funds. In addition, the proposed regulation also provides the procedures that institutions must follow when determining students’ eligibility and when disbursing LIFE Scholarship Enhancement funds to eligible students.

Legislative review of this proposal will be required.
COMMISSION ON HIGHER EDUCATION
CHAPTER 62
Statutory Authority: 1976 Code Section 59-104-20

Notice of Drafting:

The South Carolina Commission on Higher Education proposes to revise existing regulation for the Palmetto Fellows Scholarship Program established under Section 104-20 Title 59 Act No. 458. Interested persons should submit their comments in writing to Dr. Karen Woodfaulk, Director of Student Services, South Carolina Commission on Higher Education, 1333 Main Street, Suite 200, Columbia, SC 29201. To be considered, comments must be received no later than 5:00 p.m. on September 30, 2008, the close of the drafting comment period.

Synopsis:

In accordance with Section 59-104-20 of the 1976 Code, revisions to the existing regulation for the Palmetto Fellows Scholarship Program are being considered to clarify the policies and procedures for administering the program. Act No. 178 and Act No. 235 were approved during the 2008 legislative session. For the purposes of meeting the rank criteria, Act No. 178 allows South Carolina residents attending out-of-state high schools to use their existing rank, if the existing rank is calculated based on a state-approved, standardized grading scale and the grading scale is comparable to SC’s Uniform Grading Policy. Act No. 235 amends the minimum level of instruction in science and mathematics required by Palmetto Fellows by the end of their freshman year to be eligible for the Palmetto Fellows Scholarship Enhancement. There are also proposed clarifications in definitions and minor grammatical changes to promote consistency among the State scholarship and grant programs.

COMMISSION ON HIGHER EDUCATION
CHAPTER 62
Statutory Authority: 1976 Code Section 59-104-20

Notice of Drafting:

The South Carolina Commission on Higher Education is considering modernizing, clarifying and updating existing regulations which govern, to the extent authorized by S.C. Code, Title 59, Chapter 104, the Determination of Tuition and Fee Rates.

Interested persons may submit comments to Dr. Karen Woodfaulk, Director of Students Services Division, South Carolina Commission on Higher Education, 1333 Main Street, Suite 200, Columbia, S.C. 29201-3245. To be considered, comments must be received no later than 5:00 p.m. on September 26, 2008, the close of the drafting comment period.

Synopsis:

The Commission on Higher Education proposes to amend and replace in its entirety R.62-600 of the SC Residency Program. Revisions to the existing regulation for the SC Residency Regulation are being considered to clarify the policies and procedures for administering the program. In the proposed amendment, clarifications to the definition of domicile and sole purpose as well as the addition of definitions and minor grammatical changes to promote consistency among the State institutions and their residency classification processes.

Legislative review of this proposal will be required.
Notice of Drafting:

The Department of Labor, Licensing, and Regulation, South Carolina Board of Registration for Professional Engineers and Surveyors proposes to amend existing regulations to be consistent with statutory changes that became effective June 6, 2007 with Act 58. Written comments may be submitted to Melissa Jones, South Carolina Board of Registration for Professional Engineers and Surveyors, Post Office Box 11597, Columbia, SC 29211.

Synopsis:

The South Carolina Board of Registration for Professional Engineers and Surveyors proposes to update and clarify existing regulations and to make the current regulations conform with current statutory language.

Notice of Drafting:

The South Carolina Department of Labor, Licensing and Regulation, Office of the State Fire Marshal proposes to amend Regulation 71-8305.1 through 71-8305.11.

Interested persons may submit comments to: John G. Reich, State Fire Marshal, S.C. Department of Labor, Licensing and Regulation, Office of State Fire Marshal, 141 Monticello Trail, Columbia, South Carolina 29203. The State Fire Marshal specifically requests comments concerning appropriate regulations as they pertain to fire prevention and life safety as well as appropriate use of national consensus standards, with or without state specific modification.

Synopsis:

The Office of State Fire Marshal proposes to update existing regulations; use a standardized format for all regulations; eliminate redundant regulations; and to make the current regulations compatible with current federal and state statutes.

Notice of Drafting:

The South Carolina Department of Labor, Licensing and Regulation, Office of State Fire Marshal, proposes to promulgate regulations to implement 2008 Act 331, Reduced Cigarette Ignition Propensity Standards and Firefighter Protection Act. Interested persons may submit comments to John G. Reich, State Fire Marshal, S.C.
Department of Labor, Licensing and Regulation, Office of State Fire Marshal, 141 Monticello Trail, Columbia, SC 29203 or by FAX at 803-896-9806.

Synopsis:

The Department of Labor, Licensing and Regulation, Office of State Fire Marshal proposes to promulgate regulations to implement 2008 Act 331. The regulations may address applications for listing and procedures for reviewing decisions of the State Fire Marshal.

**DEPARTMENT OF LABOR, LICENSING AND REGULATION**
**DIVISION OF LABOR**
**CHAPTER 71**
Statutory Authority: 1976 Code Sections 41-3-40, 41-8-120, and 41-8-130

Notice of Drafting:

The South Carolina Department of Labor, Licensing and Regulation proposes to promulgate regulations to implement 2008 Act 280, Illegal Aliens and Private Employment Act. The Department specifically solicits comments concerning appropriate documentation and record retention of employee authorization verification. The Department also specifically solicits comments on development of a statewide random auditing program. Interested persons may submit comments to Jim Knight, S.C. Department of Labor, Licensing and Regulation, Post Office Box 11329, Columbia, S.C. 29211-1329.

Synopsis:

The Department of Labor, Licensing and Regulation proposes to promulgate regulations to implement 2008 Act 280. These regulations may address access to E-verify, cooperation with state and federal law enforcement agencies, penalty assessment and review procedures.

**DEPARTMENT OF LABOR, LICENSING AND REGULATION**
**DIVISION OF LABOR**
**CHAPTER 71**
Statutory Authority: 1976 Code Section 40-83-30(L)

Notice of Drafting:

The South Carolina Department of Labor, Licensing and Regulation proposes to promulgate regulations to implement 2008 Act 280, Registration of Immigration Assistance Services. The Department specifically solicits comments concerning appropriate discipline of registrants for violation of the Act. Interested persons may submit comments to Jim Knight, S.C. Department of Labor, Licensing and Regulation, Post Office Box 11329, Columbia, S.C. 29211-1329.

Synopsis:

The Department of Labor, Licensing and Regulation proposes to promulgate regulations to implement 2008 Act 280. These regulations may include qualifications for business license, standards for penalty calculation and a procedure for penalty review.
117-333. Donors, Prizes and Gifts Shipped By Retailers

Preamble:

The South Carolina Department of Revenue is considering amending SC Regulation 117-333 concerning the application of the sales tax to donors of tangible personal property and to purchasers of tangible personal property that will be awarded as prizes or that will be given-away for advertising purposes. The proposed regulation will not change these provisions; however, the proposed regulation will incorporate longstanding Department of Revenue policy concerning gifts shipped by the retailer on behalf of the purchaser. Specifically, this addition to the regulation will address the retailer’s liability or responsibility for remitting the sales or use tax on such transactions when the retailer has nexus with South Carolina and where one or more of the parties ((a) retailer, (b) the purchaser or donor of the gift, and (c) the recipient or donee of the gift) is located outside of South Carolina. This policy is presently set forth in an advisory opinion issued by the Department – SC Revenue Ruling #03-3.

Notice of Public Hearing and Opportunity for Public Comment:

All comments concerning this proposal should be mailed to the following address by 5:00 p.m. on September 25, 2008: S.C. Department of Revenue, Legislative Services - Mr. Meredith Cleland, P.O. Box 125, Columbia, South Carolina 29214.

The S.C. Department of Revenue has scheduled a public hearing before the Administrative Law Court in the Edgar Brown Building (Suite 224) on the Capitol Complex (1205 Pendleton Street) in Columbia, South Carolina for Thursday, October 30, 2008 at 10:00 am if the requests for a hearing meet the requirements of Code Section 1-23-110(A)(3). The public hearing, if held, will address a proposal by the Department to amend SC Regulation 117-333 concerning the application of the sales tax to donors of tangible personal property, to purchasers of tangible personal property that will be awarded as prizes or that will be given-away for advertising purposes, and to gifts shipped by the retailer on behalf of the purchaser. The department will be asking the Administrative Law Court, in accordance with S.C. Code Ann. Section 1-23-111 (2005), to issue a report that the proposal to amend the regulation is needed and reasonable.

Preliminary Fiscal Impact Statement:

There will be no impact on state or local political subdivisions expenditures in complying with this proposed legislation. There will be a minimal increase to general fund collections.

Statement of Need and Reasonableness:

DESCRIPTION OF REGULATION: 117-333. Donors, Goods Given Away for Advertising Purposes or as Prizes and Gifts Shipped by the Retailer on behalf of the Purchaser

Purpose: To amend SC Regulation 117-333 to incorporate longstanding Department of Revenue policy concerning gifts shipped by the retailer on behalf of the purchaser. Specifically, this addition to the regulation will address the retailer’s liability or responsibility for remitting the sales or use tax on such transactions when the retailer has nexus with South Carolina and where one or more of the parties ((a) retailer, (b) the purchaser or donor of the gift, and (c) the recipient or donee of the gift) is located outside of South Carolina. This policy is presently set forth in an advisory opinion issued by the Department – SC Revenue Ruling #03-3.
Legal Authority: Code Section 12-4-320

Plan for Implementation: After approval by the General Assembly and publication in the State Register, the regulation would be effective upon publication in the State Register.

DETERMINATION OF NEED AND REASONABLENESS OF THE PROPOSED REGULATION BASED ON ALL FACTORS HEREIN AND EXPECTED BENEFITS:

The proposal to amend SC Regulation 117-333 is needed to ensure that the present regulation concerning donors has information as to the retailer’s liability or responsibility for remitting the sales or use tax on gift transactions when the retailer has nexus with South Carolina and where one or more of the parties ((a) retailer, (b) the purchaser or donor of the gift, and (c) the recipient or donee of the gift) is located outside of South Carolina. The proposal to amend this regulation is also reasonable in that it represents longstanding Department policy that is consistent with the statute and another regulation – SC Regulation 117-334.

DETERMINATION OF COSTS AND BENEFITS:

Promulgation of this regulation will not have an impact on state or local political subdivisions expenditures. Promulgation of this regulation will also benefit the State and taxpayers by ensuring that the present regulation concerning donors has information as to the retailer’s liability or responsibility for remitting the sales or use tax on gift transactions when the retailer has nexus with South Carolina and where one or more of the parties ((a) retailer, (b) the purchaser or donor of the gift, and (c) the recipient or donee of the gift) is located outside of South Carolina.

UNCERTAINTIES OF ESTIMATES:

None

EFFECT ON ENVIRONMENT AND PUBLIC HEALTH:

None

DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF REGULATION IS NOT IMPLEMENTED:

None

Statement of Rationale:

The purpose of this proposal is to amend SC Regulation 117-333 to incorporate longstanding Department of Revenue policy concerning gifts shipped by the retailer on behalf of the purchaser. Specifically, this addition to the regulation will address the retailer’s liability or responsibility for remitting the sales or use tax on such transactions when the retailer has nexus with South Carolina and where one or more of the parties ((a) retailer, (b) the purchaser or donor of the gift, and (c) the recipient or donee of the gift) is located outside of South Carolina. This policy is presently set forth in an advisory opinion issued by the Department – SC Revenue Ruling #03-3.

The proposal to amend SC Regulation 117-333 is needed to ensure that the present regulation concerning donors has information as to the retailer’s liability or responsibility for remitting the sales or use tax on gift transactions where one or more of the parties is located outside of South Carolina.
14 PROPOSED REGULATIONS

Text:

The full text of this regulation is available on the South Carolina General Assembly Home Page: [http://www.scstatehouse.net/regnsrch.htm](http://www.scstatehouse.net/regnsrch.htm). Full text may also be obtained from the promulgating agency.

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Document No. 4004
DEPARTMENT OF REVENUE
CHAPTER 117
Statutory Authority: 1976 Code Section 12-4-320

117-314.11. Federal Government Construction Contracts

Preamble:

The South Carolina Department of Revenue is considering adding SC Regulation 117-314.11 concerning the application of the sales and use tax exemption in Code Section 12-36-2120(29) to incorporate longstanding Department of Revenue policy concerning federal government construction contracts into SC Regulation 117-314. This policy is presently set forth in an advisory opinion issued by the Department – SC Revenue Ruling #04-9.

Notice of Public Hearing and Opportunity for Public Comment:

All comments concerning this proposal should be mailed to the following address by 5:00 p.m. on September 25, 2008: S.C. Department of Revenue, Legislative Services - Mr. Meredith Cleland, P.O. Box 125, Columbia, South Carolina 29214.

The S.C. Department of Revenue has scheduled a public hearing before the Administrative Law Court in the Edgar Brown Building (Suite 224) on the Capitol Complex (1205 Pendleton Street) in Columbia, South Carolina for Tuesday, October 28, 2008 at 10:00 am if the requests for a hearing meet the requirements of Code Section 1-23-110(A)(3). The public hearing, if held, will address a proposal by the Department to add SC Regulation 117-314.11 concerning the application of the sales and use tax exemption in Code Section 12-36-2120(29) to incorporate longstanding Department of Revenue policy concerning federal government construction contracts into SC Regulation 117-314. The department will be asking the Administrative Law Court, in accordance with S.C. Code Ann. Section 1-23-111 (2005), to issue a report that the proposal to amend the regulation is needed and reasonable.

Preliminary Fiscal Impact Statement:

There will be no impact on state or local political subdivisions expenditures in complying with this proposed legislation. There will be a minimal increase to general fund collections.

Statement of Need and Reasonableness:


Purpose: To add SC Regulation 117-314.11 concerning the application of the sales and use tax exemption in Code Section 12-36-2120(29) to incorporate longstanding Department of Revenue policy concerning federal government construction contracts into SC Regulation 117-314. This policy is presently set forth in an advisory opinion issued by the Department – SC Revenue Ruling #04-9.

Legal Authority: Code Section 12-4-320
Plan for Implementation: After approval by the General Assembly and publication in the State Register, the regulation would be effective upon publication in the State Register.

DETERMINATION OF NEED AND REASONABLENESS OF THE PROPOSED REGULATION BASED ON ALL FACTORS HEREIN AND EXPECTED BENEFITS:

The proposal to add SC Regulation 117-314.11 is needed to ensure that taxpayers understand how the exemption in Code Section 12-36-2120(29) applies to the purchase of tangible personal property by a construction subcontractor for use in a federal government construction project in South Carolina for which the subcontractor has a written contract with a general contractor who has a written contract for the project with the federal government. The proposal to add this regulation is also reasonable in that it represents longstanding Department policy.

DETERMINATION OF COSTS AND BENEFITS:

Promulgation of this regulation will not have an impact on state or local political subdivisions expenditures. Promulgation of this regulation will also benefit the State and taxpayers by ensuring that taxpayers understand how the exemption in Code Section 12-36-2120(29) applies to the purchase of tangible personal property by a construction subcontractor for use in a federal government construction project in South Carolina for which the subcontractor has a written contract with a general contractor who has a written contract for the project with the federal government.

UNCERTAINTIES OF ESTIMATES:

None

EFFECT ON ENVIRONMENT AND PUBLIC HEALTH:

None

DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF REGULATION IS NOT IMPLEMENTED:

None

Statement of Rationale:

The proposal to add SC Regulation 117-314.11 is needed to ensure that taxpayers understand how the exemption in Code Section 12-36-2120(29) applies to the purchase of tangible personal property by a construction subcontractor for use in a federal government construction project in South Carolina for which the subcontractor has a written contract with a general contractor who has a written contract for the project with the federal government.

The proposal to add this regulation is also reasonable in that it represents longstanding Department policy.

Text:

The full text of this regulation is available on the South Carolina General Assembly Home Page: [http://www.scstatehouse.net/regnsrch.htm](http://www.scstatehouse.net/regnsrch.htm). Full text may also be obtained from the promulgating agency.
Emergency Situation:

This regulation supersedes South Carolina Department of Consumer Affairs Regulation Number 28-700. S.C. Code Ann. Section 37-7-112 requires the Department to set the fees consumer credit counseling licensees can charge a consumer by regulation. The regulation requires the fees be adjusted July 1st of each even-numbered year when a change of ten percent or greater occurs, as based on the Consumer Price Index referenced in S.C. Code Section 37-1-109.

The index calculation resulted in a change of twenty percent. The Department of Consumer Affairs has found that an emergency exists requiring promulgation of a regulation pursuant to S.C. Code Sections 37-1-109, 37-7-112 and 37-7-121 to adjust fees credit counseling licensees may charge consumers as based on the Consumer Price Index dollar amount adjustment. The regulation is needed to implement the adjusted fees.

Text:

A. Definitions.

1. Definitions shall be those contained in the Consumer Credit Counseling Act, S.C. Code Ann. Section 37-7-101 et. seq. and the following:

   a. “Fees and charges of licensees” means the amount of money the consumer credit counseling licensee may charge to the consumer.

B. Fees and Charges of Licensees.

1. A licensee may not charge or receive from a consumer, directly or indirectly, a fee except the following:

   a. an initial consultation fee, not to exceed sixty dollars for each consumer;
   b. if the consumer enrolls in a DMP, a set-up fee, not to exceed thirty-six dollars;
   c. additional maintenance fees, not to exceed forty-eight dollars for each month;
   d. a reinstatement fee, not to exceed thirty dollars;

2. The fees set out in (B)(1) above will be adjusted based on the Consumer Price Index as referenced in S.C. Code Section 37-1-109.

C. Records and account systems maintained in whole or in part by electronic data processing may be used in lieu of the books, files and records required by S.C. Code Sections 37-7-111 and 37-7-114 if they contain equivalent information and such information is accessible to the Department.