

South Carolina Tax Commission

COLUMBIA

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ROBERT C. WASSON
CHAIRMAN



JOHN H. LAFITTE JR.
CHARLES N. PLOWDEN
ROBERT C. WASSON

COMMISSIONERS

23564

IN REPLY REFER
TO

803-758-3100

January 6, 1981

Mr. R. David Massey
Brown, Byrd, Blakely, Massey & Leaphart, P.A.
Attorneys at Law
P.O. Box 2464
Greenville, South Carolina 29602

Re: Documentary Stamps

Dear Mr. Massey:

Your letter of December 19, 1980, to Mr. E. G. Frampton, Assistant Director of License Tax Division, South Carolina Tax Commission, has been referred to me for reply.

This letter is to acknowledge receipt of your letter which outlines a conveyance from B. J. Fuller to Philip S. Rovner and Alan P. Shaw. It is the opinion of this writer and Mr. E. G. Frampton that this particular instrument would not be subject the documentary tax under the conditions outlined in your letter.

Yours very truly,

SOUTH CAROLINA TAX COMMISSION
LICENSE TAX DIVISION
J. W. LAWSON, DIRECTOR

J. A. Kirby, Jr.
Auditor

JAKJr/na

cc: Mr. E. G. Frampton

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