



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Admissions Tax Exemption Response

L-3001
(Rev. 03/20/17)
4380

Case ID: 0-000-255-239
Letter ID: L0004044715
Date Issued: November 15, 2017

BALLROOM DANCE PRESERVATION SOCIETY
4903 STONEGATE DR
NORTH MYRTLE BEACH SC 29582-8528

Taxpayer:

This is in reference to your Application for Admissions Tax Exemption.

Based on the information given to Department of Revenue personnel, we are of the opinion that your organization is exempt, according to the admissions tax section listed below.

Date of Inception: 11/15/2017

12-21-2420(4)(A): Nonprofit Religious

On admissions charged by any nonprofit organization, organized exclusively for religious, charitable, scientific or educational purposes; or the presentation of performing artists by an accredited college or university. However, this exemption does not apply to charges by such organizations for the use or entrance to rides, exhibits or other facilities at a carnival, circus or fair operated by such organizations and it does not apply to athletic events at any institution of learning above the high school level.

This exemption is contingent upon your organization operating strictly with its stated purpose and objectives. Any changes in the nature or character of your organization should be immediately reported to this office in order that their effect on your exemption may be determined.

If we can be of any further assistance, contact this office.

South Carolina Department of Revenue
Registration and Database Maintenance
License and Registration Unit
Columbia, SC 29214-0140
(803) 896-1350
taxregistration@dor.sc.gov