## **MEMO# 30476**

December 13, 2016

## **Updated State Tax Survey - South Carolina**

[30476] December 13, 2016 TO: ICI Members SUBJECTS: 529 Plans

Tax RE: Updated State Tax Survey - South Carolina

South Carolina recently responded to the Institute's request for updates to the State Tax Survey.[1] Specifically, South Carolina has updated the guidance listed in the state-specific information in Survey 1. The updated surveys can be found at <a href="https://www.ici.org/policy/tax/state/state\_tax\_2016">https://www.ici.org/policy/tax/state/state\_tax\_2016</a>.

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## endnotes

[1] See Institute Memorandum No. 30459, dated December 6, 2016. Available at: <a href="https://www.ici.org/my\_ici/memorandum/memo30459">https://www.ici.org/my\_ici/memorandum/memo30459</a>.

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