

1983 WL 181925 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

June 24, 1983

*1 J. W. Lawson
Director
South Carolina Tax Commission
License Tax Division
Post Office Box 125
Columbia, SC 29214

Dear Mr. Lawson:

In response to your letter of June 16, 1983 regarding recently enacted R-101, I am enclosing a copy of an opinion to it. Governor Daniel which responds to the question which you have raised. I might add that the two previous opinions, dated February 27, 1979 and April 3, 1979, which you were kind enough to enclose, are readily distinguishable from the opinion concerning R-101.

The two earlier opinions considered whether [§ 12-21-1330 of the CODE OF LAWS OF SOUTH CAROLINA \(1976\)](#) was intended to include wine as well as beer. The April 3, 1979 opinion expressly noted that while the words 'malt beverage' might indicate that 'wine is not within the statute . . . , the penal provisions of the section [12-21-1330] require the forfeiture of the use of crowns and lids on beer and wine.' Thus, the basis for the conclusion in the earlier opinions was that the provision in question expressly alluded to wine as well as beer. On the other hand, you will note that the recent opinion regarding R-101 concludes that there is no language in R-101 which would suggest that the legislature intended to include wine within its scope.

I hope this provides a suitable response to your inquiry. If you have any further questions, please do not hesitate to give me a call.
Sincerely,

Robert D. Cook
Executive Assistant for Opinions

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