

1979 S.C. Op. Atty. Gen. 50 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-35, 1979 WL 29041

Office of the Attorney General

State of South Carolina

Opinion No. 79-35

February 27, 1979

***1 SUBJECT: Beer and Wine**

[Section 12-21-1330 of the Code](#) requiring notifications to the Tax Commission of changes in business activity applies to both beer and wine distribution businesses.

TO: Mr. J. W. Lawson
Director
License Tax Division
South Carolina Tax Commission

QUESTION:

Do the provisions of [§ 12-21-1330 of the South Carolina Code](#) of Laws apply to beer and wine or to beer only?

STATUTE:

[Section 12-21-1330 of the South Carolina Code](#) of Laws, 1976.

‘All manufacturers, brewers, brewer sales representatives, brokers or any persons or firms whatsoever offering malt beverages for shipment into this State shall notify in writing the Commission and the wholesale dealer affected at least ninety days previous to any change made by them, either in their distributors or the territories of their distributors in this State. Wholesale dealers shall notify in writing the Commission and the shipping brewer affected at least ninety days previous to any change in either the territory or the distribution of their products. Any manufacturer, brewer, brewer sales representative, broker or any person who sells his product in violation of this provision shall forfeit the privilege of purchasing or using any beer and wine ??.’

DISCUSSION:

The above section of law was enacted in 1960 as Section 5 of the permanent provisions of the Appropriations Bill. Section 5 specifically relates to beer and wine. In our opinion, [§ 12-21-1330](#), being a part of Section 5, applies to both beer and wine. In the case [Creech v. South Carolina Public Service Authority](#), 200 S. C. 127, 20 S. E. 2d 645, and [DeLoach v. Scheper](#), 188 S. C. 21, 198 S. E. 409, it was said that legislative intent must be gathered from the language of a statute as a whole rather than single parts of the statute. This principle supports the conclusion. Additionally, in the last sentence of the section, the penalty for noncompliance is the forfeiture of the use of crowns and lids for both beer and wine. An intent to have the section apply to wine must be gathered from this language.

In arriving at the conclusion herein, consideration was given to the language used in the first sentence, ‘manufacturers, brewers, brewer sales representatives, brokers or any other person or firm whatsoever offering malt beverages for shipment’. We do not believe that the emphasized words were intended to restrict the application of the statute to beer. These words which are separated by ‘or’ from the other enumerated designations may be read to relate only to ‘firms’.

We believe that the conclusion herein conforms to the rule that where statutes require construction, the intention of the General Assembly must prevail. [State v. Patterson](#), 220 S. C. 269, 66 S. E. 2d 875; [Arkwright Mills v. Murph](#), 219 S. C. 438, 65 S. E. 2d 665. There is nothing to indicate that wine should be treated differently than beer.

CONCLUSION:

*2 [Section 12-21-1330 of the Code](#) applies to both beer and wine.

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