



ALAN WILSON  
ATTORNEY GENERAL

February 26, 2025

Virginia "Ginny" L. Merck-Dupont  
County Attorney  
Lancaster County  
101 N. Main St.  
Lancaster, SC 29720

Dear Ms. Merck-Dupont:

Attorney General Alan Wilson has referred your letter to the Opinions section. Your letter requests an expedited response addressing the following:

I am writing you today to request an expedited opinion regarding the ability for a County to place a transportation tax on the ballot. Specifically, the question is "Can the 'time of the general election' as stated in S.C. Code § 4-37-30(A)(2) be interpreted to occur in both odd numbered and even-numbered years?"

Lancaster County is looking to move this matter to the voters during the November 2025 General Election, if an odd numbered year is allowed pursuant to the statute. As such, the County is looking for an expedited opinion on this issue in order to move forward with the process.

#### Law/Analysis

It is this Office's opinion that the referendum that "must be held at the time of the general election" described in S.C. Code § 4-37-30(A)(2) may be held in any year, whether it is an even or odd-numbered year. While chapter 37 of title 4 of the South Carolina Code of Laws does not define "general election," the South Carolina Supreme Court has referenced our state election statutes to interpret a similar question concerning the timing of a referendum on a capital project sales tax.

The Act [S.C. Code § 4-10-330(C)] does not define "general election." Therefore, we turn to our general election statutes to inform its meaning. See Joiner ex rel. Rivas v. Rivas, 342 S.C. 102, 109, 536 S.E.2d 372, 375 (2000) ("It is well settled that statutes dealing with the same subject matter are in *pari materia* and must be

construed together, if possible, to produce a single, harmonious result.”); Denman v. City of Columbia, 387 S.C. 131, 138, 691 S.E.2d 465, 468 (2010).

Section 7-1-20(1) of the South Carolina Code provides, “‘General election’ means the election to be held for the election of officers to the regular terms of office provided by law, whether State, United States, county, municipal, or of any other political subdivision of the State, and for voting on constitutional amendments proposed by the General Assembly.” S.C. Code § 7-1-20(1) (Supp.2012). The general election occurs on the first Tuesday following the first Monday in November. Willis v. Wukela, 379 S.C. 126, 130, 665 S.E.2d 171, 173 (2008). Because the November 5 election is an election to vote on county offices, it is a general election; as such, Respondents are entitled to hold the referendum on November 5, 2013.

State v. Cnty. of Florence, 406 S.C. 169, 179-80, 749 S.E.2d 516, 521 (2013) (footnotes omitted). The Court’s holding explicitly recognized that such a general election could be held in an odd-numbered year.<sup>1</sup> The Court expressed some confusion as to why the petitioners did not understand the November 2013 election to be a general election. “Petitioners do not explain why the upcoming election is not a general election. It appears that Petitioners are classifying the upcoming election as a special election because it is not a federal election year.” Id. at n.7. Likewise, this Office was not provided with a reason to find general elections cannot be held during odd-numbered years. Absent a contrary statutory definition applicable to chapter 37 of title 4, it is this Office’s opinion that our state courts would hold the general election described in S.C. Code § 4-37-30(A)(2) may occur in either even or odd-numbered years.

### Conclusion

It is this Office’s opinion that the referendum that “must be held at the time of the general election” described in S.C. Code § 4-37-30(A)(2) may be held in any year, whether it is an even or odd-numbered year.

Sincerely,



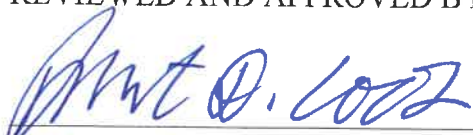
Matthew Houck  
Assistant Attorney General

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<sup>1</sup> S.C. Code § 4-10-10, which defines terms in chapter 10 of title 4 regarding local option sales taxes, was later amended to clarify “‘General election’ means the Tuesday following the first Monday in November in any year.” S.C. Code § 4-10-10(6) (2021) (emphasis added).

Virginia L. Merck-Dupont  
Page 3  
February 26, 2025

REVIEWED AND APPROVED BY:

A handwritten signature in blue ink, appearing to read "Rmt D. Cook", is written over a horizontal line.

Robert D. Cook  
Solicitor General