



HENRY McMASTER  
ATTORNEY GENERAL

June 10, 2010

David W. Epperson, Esquire  
County Attorney, Clarendon County  
Post Office Box 486  
Manning, South Carolina 29102

Dear Mr. Epperson:

We understand you desire an opinion of this Office concerning section 6-1-730 of the South Carolina Code. You state in your letter to this Office that Clarendon County enacted an ordinance calling for the imposition of a Local Hospitality Tax pursuant to sections 6-1-700 et seq. of the South Carolina Code. In addition, you state: "Since that time, Clarendon County has collected a substantial amount in this fund and wishes to expend it on a tourism related building that is currently under renovations." You informed us that "Clarendon County would like to use a portion of these funds on the operations and maintenance of this facility on an ongoing basis." Thus, you ask that we provide you with an opinion "as to whether Clarendon County can utilize a portion of its collected local hospitality tax for the operations and maintenance of its newly renovated tourism facility pursuant to §6-1-730, S.C. Code of Laws 1976, as amended, more specifically §6-1-730(B)(2), S.C. Code of Laws 1976, as amended."

#### **Law/Analysis**

Section 6-1-730 of the South Carolina Code (2004 & Supp. 2009) provides:

(A) The revenue generated by the hospitality tax must be used exclusively for the following purposes:

- (1) tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums;
- (2) tourism-related cultural, recreational, or historic facilities;
- (3) beach access and renourishment;
- (4) highways, roads, streets, and bridges providing access to tourist destinations;

(5) advertisements and promotions related to tourism development; or

(6) water and sewer infrastructure to serve tourism-related demand.

(B)(1) In a county in which at least nine hundred thousand dollars in accommodations taxes is collected annually pursuant to Section 12-36-920, the revenues of the hospitality tax authorized in this article may be used for the operation and maintenance of those items provided in (A)(1) through (6) including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

(2) In a county in which less than nine hundred thousand dollars in accommodations taxes is collected annually pursuant to Section 12-36-920, an amount not to exceed twenty percent of the revenue in the preceding fiscal year of the local hospitality tax authorized pursuant to this article may be used for the additional purposes provided in item (1) of this subsection.

(emphasis added).

In interpreting section 6-1-730, we employ the rules of statutory interpretation, the primary of which is to ascertain and effectuate the intent of the Legislature. Denman v. City of Columbia, 387 S.C. 131, 691 S.E.2d 465, 468 (2010). “A statute as a whole must receive a practical, reasonable, and fair interpretation consonant with the purpose, design, and policy of the lawmakers.” Browning v. Hartvigsen, 307 S.C. 122, 125, 414 S.E.2d 115, 117 (1992). “The best evidence of legislative intent is the text of the statute.” Sims v. Gregory, 387 S.C. 169, 691 S.E.2d 480 (Ct. App. 2010). “What a legislature says in the text of a statute is considered the best evidence of legislative intent or will.” Hardee v. McDowell, 381 S.C. 445, 453, 673 S.E.2d 813, 817 (2009)(quotations omitted).

In subsection (B)(1) of section 6-1-730, the Legislature specifically allows counties that collect nine hundred thousand dollars in accommodations tax to use hospitality tax revenue for “the operation and maintenance of those items provided in (A)(1) through (6) . . . .” Subsection (A)(1) refers to tourism-related buildings. Thus, the plain language of the statute provides counties collecting a certain amount of accommodations tax to use hospitality tax revenue for the operation and maintenance of tourism-related buildings. Therefore, to answer your question, if Clarendon County collects at least nine hundred thousand dollars in accommodations taxes and the building it

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is renovating is in fact tourism-related, we are of the opinion that it may use its hospitality tax revenue for the maintenance and operation of such a building.

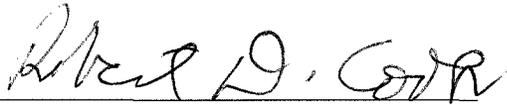
Very truly yours,

Henry McMaster  
Attorney General



By: Cydney M. Milling  
Assistant Attorney General

REVIEWED AND APPROVED BY:



Robert D. Cook  
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