



The State of South Carolina
OFFICE OF THE ATTORNEY GENERAL

CHARLES MOLONY CONDON
ATTORNEY GENERAL

April 5, 1995

George A. Markert, Director
South Carolina Court Administration
Post Office Box 50447
Columbia, South Carolina 29250

RE: Informal Opinion

Dear George:

Attorney General Condon has referred your recent letter to me for reply. You note that Section 20415 of the Violent Crime Control and Law Enforcement Act of 1994 amended Section 60501 of the Internal Revenue Code and requires clerks of federal and state criminal courts who receive more than \$10,000 in cash as bail for any individual charged with specific criminal offenses, to report the cash payment to the IRS and the United States Attorney. The IRS has, accordingly, promulgated temporary regulations, 26 CFR Parts 1 and 602, which more fully define what is required of clerks of court:

The term "specified criminal offense" is defined in the temporary regulations as (a) a Federal criminal offense involving a controlled substance (as defined in Section 802 of Title 21 of the United States Code) provided the offense is described in Part D of Subchapter I or Subchapter II of Title 21 of the United States Code; (b) racketeering (as defined in section 1951, 1952, or 1955 of Title 18 of the United States Code); (c) money laundering (as defined in section 1956 or 1957 of Title 18 of the United States Code); and (d) any state criminal offense substantially similar to an offense described above.

Mr. Markert
Page 3
April 5, 1995

Section 44-53-577 (use of a person under 17 to violate Section
44-53-370, etc.)
Section 44-53-1530 (anabolic steroids).
Section 16-17-410 (general conspiracy, where the underlying
criminal violations is one of those set
out above).¹

This letter is an informal opinion only. It has been written by a designated Assistant Attorney General and represents the position of the undersigned attorney as to the specific questions asked. It has not, however, been personally scrutinized by the Attorney General nor officially published in the manner of a formal opinion.

With kind regards, I remain

Very truly yours,



Robert D. Cook
Assistant Attorney General

RDC/ph

¹I have gone through the Index to the Code and do not find any other pertinent offenses which meet the description contained in the temporary regulations. Of course, however, either due to the imperfection of the Index or my own oversight, I cannot guarantee I have not inadvertently overlooked one. For example, with respect to Section 39-23-80 (part of the South Carolina Drug Act), there is considerable overlap with certain of the offenses listed above. However the South Carolina Drug Act appears to be modelled after the Federal Food, Drug and Cosmetic Act and is thus not included within the temporary regulation.