

1983 WL 181766 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

February 23, 1983

\*1 J. Wright Horton, Esquire

Horton, Drawdy, Hagins, Ward & Johnson, P.A.  
Box 10167 F.S.  
Greenville, South Carolina 29603

Dear Mr. Horton:

As attorney for the School District of Greenville County, you have requested that this office provide you with a statement that a school district is a political subdivision of the State of South Carolina. The following quotation from [Patrick v. Maybank](#), 198 S.C. 262, 17 S.E.2d 530, 534 (1941) should be useful: 'a school district is a body politic and corporate under the laws of this state and constitutes one of our most important political subdivisions . . .' See also [Moseley v. Welch](#), 209 S.C. 19, 39 S.E.2d 133 (1946).

We have not reviewed [Section 170 of the Internal Revenue Code](#), to which you referred in your letter or other provisions of the income tax laws. If you need further assistance from this office in determining their applicability to donations to the Greenville County School District, please contact us.

Yours very truly,

J. Emory Smith, Jr.  
Assistant Attorney General

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