

1983 WL 182048 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

November 2, 1983

*1 Mr. Hoyt B. Hill, Jr.
Director
Department of Veterans Affairs
227 Brown State Office Building
1205 Pendleton Street
Columbia, South Carolina 29201

Dear Mr. Hill:

You have requested this office's advice with regard to exemptions provided in [Sections 12-7-310\(10\)](#) and [12-37-220\(29\) of the South Carolina Code](#) of Laws (1976). [Section 12-7-310](#) provides for exemptions from income taxes and [Section 12-37-220](#) provides for exemptions from ad valorem taxes. Therefore, these sections deal with two completely separate taxes. I think some of the confusion could be cleared up by making this distinction clearer in your benefits pamphlet.

I might also advise that [Section 12-37-220\(29\)](#) has been replaced by a general exemption for intangible personal property contained in Subparagraph (10) of that section.

If I can be of further assistance to you in this matter, please advise.

Very truly yours,

Richard B. Kale, Jr.
Senior Assistant Attorney General

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