

1983 WL 181973 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

August 16, 1983

***1 Re: Grants and Fellowships**

Mr. Richard Fisher
Visual Arts Coordinator
S. C. Arts Commission
1800 Gervais Street
Columbia, SC 29201

Dear Mr. Fisher:

Your letter asks whether or not artist fellowships and grants are subject to taxation. I forwarded the literature and guidelines for the fellowships and grants to Ronald W. Urban, Assistant Attorney General with the South Carolina Tax Commission.

Mr. Urban, based on the Guide to Grants and Fellowships for Individuals 19⁸³/₈₄ published by the South Carolina Arts Commission, advised me that since these grants are issued for the furtherance of the arts in South Carolina, and as no State employees or full-time students or members of the Arts Commission staff are eligible, and as the grant and fellowship program is limited to professional artists who are legal residents of this State, the Tax Commission feels that these grants would not be subject to taxation. This is premised on [Section 12-7-560\(3\), South Carolina Code of Laws \(1976\)](#), and Tax Regulation 117-87.50.

If you have any further questions, Ronald W. Urban, attorney for the South Carolina Tax Commission, or I will be most happy to assist you.

Sincerely,

Judith Evans Finuf
Assistant Attorney General

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