

1983 S.C. Op. Atty. Gen. 49 (S.C.A.G.), 1983 S.C. Op. Atty. Gen. No. 83-31, 1983 WL 142702

Office of the Attorney General

State of South Carolina

Opinion No. 83-31

July 8, 1983

***1 SUBJECT: Tax and Revenue—Effective Date of Tax Levy Upon Alcoholic Liquors**

Section 22 of Part II of the 1983–84 Appropriations Act that levies an additional tax upon alcoholic liquors is effective upon the Governor's approval.

TO: Honorable Dwight F. Drake
Office of the Governor

QUESTION:

Section 22 of Part II of the 1983–84 Appropriations Bill levies an additional tax with respect to alcoholic liquors. Is the tax levy effective upon approval of the Bill by the Governor or upon some other date?

APPLICABLE LAW:

[§ 2–7–10 of the 1976 Code](#) of Laws and the 1983–84 Appropriations Act.

DISCUSSION:

[Section 2–7–10](#) provides that:

‘No act or joint resolution passed by the General Assembly shall take effect or become of force until the twentieth day after the day of its approval by the executive, unless some other day be specially named in the body of the act or joint resolution as the day upon which it shall take effect.’

The issue is whether ‘some other day’ is specifically designated in the Act. At the end of Part II of the Act, the following is provided:

‘Except as otherwise specifically provided herein this Act shall take effect immediately upon its approval by the Governor.’

By express language the Act specifically provides that the effective date of the section is upon the Governor's approval.

CONCLUSION:

Section 22 of Part II of the 1983–84 Appropriations Act that levies an additional tax upon alcoholic liquors is effective upon the Governor's approval.

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