

1981 S.C. Op. Atty. Gen. 50 (S.C.A.G.), 1981 S.C. Op. Atty. Gen. No. 81-30, 1981 WL 96556

Office of the Attorney General

State of South Carolina

Opinion No. 81-30

March 31, 1981

**\*1 SUBJECT: Admissions Tax**

An excursion boat offering sight-seeing or fishing is a place of amusement and the charges for admission thereto are taxable under the provisions of [§ 12-21-2420 of the Code of Laws of South Carolina](#), 1976.

TO: Mr. J. W. Lawson

Director

License Tax Division

South Carolina Tax Commission

**QUESTION:**

Are charges for admission to an excursion boat offering sight-seeing or fishing subject to the tax imposed by [§ 12-21-2420 of the Code of Laws of South Carolina](#), 1976?

**STATUTE:**

[§ 12-21-2420, Code of Laws of South Carolina](#), 1976.

**DISCUSSION:**

[Section 12-21-2420](#) provides for a tax ‘upon all paid admissions to all places of amusement’. Admission charges paid to an excursion boat offering sight-seeing or fishing would be taxable under the provisions of this section if that excursion boat could be considered a place of amusement.

Section 12-21-2410 defines ‘place’ as a definite enclosure or location. ‘Enclosure’ can be described as something that encompasses, surrounds or shuts in, [People v. Kraft](#), 85 Ill. App. 435, 228 N. E. 2d 738, while the word ‘amusement’ has been held to mean to occupy attention with something pleasing. [Radcliff v. Query](#), 153 S. C. 76, 150 S. E. 352. Furthermore, the court in [Shannon v. Streckfus Steamers](#), 279 Ky. 649, 131 S. W. 2d 833, has held that an excursion boat used as a dance hall was a place of amusement within a statute imposing a tax on admissions to places of amusement.

Based upon the above, it appears that an excursion boat used for sight-seeing or fishing is a place of amusement. The admission charges paid for entry into or use of that boat would, therefore, be taxable in accordance with [§ 12-21-2420](#).

**CONCLUSION:**

An excursion boat offering sight-seeing or fishing is a place of amusement and the charges for admission thereto are taxable under the provisions of [§ 12-21-2420](#).

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