

1981 WL 157934 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

August 26, 1981

***1 RE: Opinion Request of August 7, 1981**

Honorable Paul C. Cobb
Chief Commissioner
Department of Highways & Public Transportation
P. O. Box 191
Columbia, S. C. 29202

Dear Commissioner Cobb:

You have requested an opinion as to whether or not it is necessary to affix documentary tax stamps to deeds presented for filing whereby your Department has conveyed property to private individuals. For the reasons given below, it is the opinion of this Office that documentary stamps are required by statute before deeds may be filed in such situations.

The general requirement for documentary tax stamps is found at § 12-21-38, South Carolina Code of Laws (1976). Basically, this Section requires the stamps to be affixed to deeds if the realty conveyed has a value in excess of \$100.00. This Section was amended in 1967 to provide for an exemption to the documentary stamp requirement when property is conveyed to the State or any of its political subdivisions. A similar exemption is found at § 28-30-80, Code, which deals with Eminent Domain situations.

The exemptions mentioned above are the only relevant exemption provisions found in the Code. Therefore, in conveyances where the State is the grantor, the documentary tax stamps must be affixed to the deeds before they are presented for filing.

I trust this has sufficiently answered your question. If not, please feel free to call at you convenience.

Sincerely,

Clifford O. Koon
Assistant Attorney General

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