

1981 WL 157980 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

September 24, 1981

***1** Capt. Laura B. Stevens, USAF
Assistant Staff Judge Advocate
Department of the Air Force
Headquarters
363 D Combat Support Group (TAC)
Shaw Air Force Base, South Carolina 29152

Dear Capt. Stevens:

Your letter of September 16, 1981, to Eric W. Pantsari has been referred to this office for an appropriate response. [Section 8-11-92\(3\), South Carolina Code of Laws \(1976\)](#) (Act 149 of 1981) provides that in order to qualify for a payroll deduction the organization must be recognized as tax exempt under [26 U.S.C., Section 501\(c\)\(3\)](#). While there are numerous provisions in the Internal Revenue Code of 1954 that provide tax exemption for various organizations, the Legislature requires a [Section 501\(c\)\(3\)](#) exemption because that exemption is for charitable organizations. Therefore, while it is clear that the Shaw Air Force Base Youth Activities Organization is tax exempt as an instrumentality of the United States Government, there has been no determination that it meets the charitable organization criteria of [Section 501\(c\)\(3\)](#). Therefore, it is the opinion of this office that the Shaw Air Force Base Youth Activities Organization cannot qualify for payroll deduction contributions until it meets this requirement.

Very truly yours,

Richard B. Kale, Jr.
Senior Assistant Attorney General

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