

1979 WL 42744 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

January 9, 1979

***1** Honorable James M. Waddell, Jr.

Committee on Alternate Sources of Revenue for County and Municipal Governments

State House

Columbia, South Carolina

Dear Senator Waddell:

In response to your request for an opinion from this Office as to whether or not a municipality is presently authorized to impose an income tax upon its inhabitants, my opinion is that neither a municipality nor a county is presently authorized to impose a local income tax. See, §§ 4-9-30(5) and (12) and 5-7-30, CODE OF LAWS OF SOUTH CAROLINA, 1976; S.C.CONST. Art. X §§ 5 and 6. Of course, the General Assembly is free to so empower either or both political subdivisions so long as such authority is granted by means of a general law. See, S.C.CONST. Art. VIII, §§ 7 and 10.

With kind regards,

Karen LeCraft Henderson

Senior Assistant Attorney General

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