

1982 WL 189522 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

September 15, 1982

*1 Mr. Joe L. Allen, Jr.
Deputy Attorney General
South Carolina Tax Commission
Columbia, South Carolina

Dear Mr. Allen:

We respectfully request your Opinion on the following:

Section 52-15-245, newly added by the 1982 Appropriations Bill, provides for a one thousand dollar license for 'each person who leases or owns a location where ten or more machines, as defined by Section 52-15-210, are located. . . '.

An individual obtained a license for a location which operated during the license period but was subsequently closed. Can this license be transferred to a new location he plans to open that will have ten or more machines?

Your Opinion on this matter will be greatly appreciated.

Very truly yours,

SOUTH CAROLINA TAX COMMISSION

LICENSE TAX DIVISION

J. W. Lawson
Director

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