

1980 WL 120682 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

February 22, 1980

**\*1 Re: Saluda County**

Billy C. Coleman, Esquire  
Saluda County Attorney  
Post Office Box 506  
Saluda, South Carolina 29138

Dear Mr. Coleman:

You requested an opinion as to whether funds collected pursuant to [Code § 12-27-240](#) and allocated to Saluda County could be used in the construction of a building which would house road machinery. [S. C. Code § 12-27-400](#) provides that moneys collected by the Tax Commission pursuant to the provisions of [§ 12-27-240](#) are to be expended on the State highway secondary system for construction, improvements and maintenance. [Code § 57-5-40](#) defines the State highway secondary system as all roads, streets and highways in the State highway system as all roads, designated as highways in the interstate system or in the State highway primary system.

The intent of the General Assembly is expressed by the plain language of [§ 12-27-400](#) and it is this office's opinion that these funds cannot be used to construct a building which houses road machinery. In an indirect sense, construction of a shed to house road machinery would serve to provide maintenance by extending the useful life of the machines, however, it is very doubtful that the machinery to be housed would be exclusively used for maintenance and repair work on the secondary road system. Furthermore, the shed could, in the future, be converted to other uses which would not benefit the construction or improvement of the secondary road system as it is clearly intended by the General Assembly. I trust this opinion satisfactorily answers your inquiry.

Very truly yours,

Richard D. Bybee  
Assistant Attorney General

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