1977 S.C. Op. Atty. Gen. 42 (S.C.A.G.), 1977 S.C. Op. Atty. Gen. No. 77-40, 1977 WL 24383

Office of the Attorney General

State of South Carolina
Opinion No. 77-40
February 2, 1977

***1** Hon. M. Ernest Nunnery
Member
State House of Representatives District No. 44
State House
Columbia, South Carolina

Dear Representative Nunnery:

In response to your request for an opinion from this Office as to the meaning of the term 'gross income' as it appears in Section 47–32, CODE OF LAWS OF SOUTH CAROLINA, 1962, as amended (Cum. Supp.), my opinion is that the ordinary and common meaning is 'gross receipts' of a business before deductions or expenditures for any purpose. See, e.g., First Trust Co. of St. Paul v. Commonwealth Co., 98 F.2d 27 (8th Cir., 1938); Columbia Ry., Etc. Co. v. Tax Commission, 119 S.C. 480, 112 S.E. 267 (1921).

With kind regards,

Karen LeCraft Henderson
Assistant Attorney General

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