

1978 WL 34740 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

March 3, 1978

***1 Re: Ten Percent Penalty for Failure to List Personal Property.**

Mrs. Irene K. Rudnick
House of Representatives
Box 544
Aiken, S. C. 29801

Dear Mrs. Rudnick:

Thank you for your letter of March 1, 1978, requesting the opinion of this office concerning the penalty for failure to declare personal property. The Attorney General has asked me to research the question and respond to your request.

You ask whether the ten percent penalty provided by South Carolina Code of Laws, 1978, Section 12-37-800 for failure to declare such property is mandatory or permissive.

I enclose a copy a previous opinion issued by this office on March 9, 1976, which addresses the question you raise. It is found in the 1976 volume of the Annual Report of the Attorney General to the General Assembly at page 103, Opinion No. 4289. The conclusion of the opinion is that the imposition of such a penalty is mandatory.

I hope that this letter is of some assistance to you. Should you have any further questions, please do not hesitate to contact this office.

Very truly yours,

Katherine W. Hill
Assistant Attorney General

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