

1978 WL 35287 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

June 21, 1978

**\*1 SUBJECT: Documentary Stamps**

Conveyances of property to the Town of Bamberg and subsequently to the United States of America are not required to have documentary stamps where the property is to be used as a job Corps site.

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Bamberg Town Attorney

**QUESTION:**

Carlisle Military School is being purchased by the Town of Bamberg and will be further conveyed to the United States to be used as a Job Corps site. Are documentary stamps required upon the conveyances to the Town and to the United States?

**STATUTE:**

Section 12-21-380, 1976 South Carolina Code of Laws.

**DISCUSSION:**

Section 12-21-380 requires documentary stamps on conveyances, however, specifically exempts deeds conveying property to the State of South Carolina or any of its political subdivisions and departments for highway or other public purposes. We have been advised that the reason that the Town will acquire the property is to participate and assist the United States with the acquisition of the property. In our opinion, the acquisition is for a public purpose within the meaning and intent of the above section of law and, therefore, the conveyance to the Town would be exempt specifically by this law.

In [Anderson v. Baehr](#), 265 S. C. 153, 217 S. E. 2d 43, it was said that ‘as a general rule a public purpose has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents, or at least a substantial part thereof.’ Our interpretation that the conveyance to the Town is exempt appears to be in complete conformity with this rule.

Regarding the question whether or not the conveyance to the United States of America is exempt can be responded to from a rule of the Tax Commission set forth in a recent set of instructions regarding documentary stamp taxes. It was said that conveyances by deed to subject to documentary stamps. It would appear that neither the Town of Bamberg nor the United States would be liable for the documentary stamp tax on the conveyances.

**CONCLUSION:**

Conveyances of property to the Town of Bamberg and subsequently to the United States of America are not required to have documentary stamps where the property is to be used as a Job Corps site.

G. Lewis Argoe, Jr.  
Senior Assistant Attorney General

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