

1978 S.C. Op. Atty. Gen. 207 (S.C.A.G.), 1978 S.C. Op. Atty. Gen. No. 78-178, 1978 WL 22646

Office of the Attorney General

State of South Carolina

Opinion No. 78-178

October 25, 1978

***1 In Re: William C. Wall, County Supervisor McCormick County**

Vinton D. Lide
Executive Assistant to the Governor
The State House
Columbia, South Carolina 29211

Dear Mr. Lide:

Your memorandum of October 23 requests my opinion on whether pending charges preferred against William C. Wall in the United States District Court warrant his suspension from office by the Governor pending determination of the matter in the District Court.

Mr. Wall has been indicted upon an indictment setting forth 22 counts, each of which alleges a violation of Section 7206(1), Internal Revenue Code, Title 26, U.S. Code.

Title 26, Section 7206(1), provides that any person shall be guilty of a felony who:

‘Willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter; —.’

The counts of the indictment are couched in the terms of the statute, each alleging that the defendant ‘showed reported wages of \$____ and a Federal Insurance Contributions Act liability of \$____; whereas, he then and there well knew and believed that he had paid additional wages of \$____, which created an additional Federal Insurance Contributions Act liability of \$____.’

In my opinion, the crime for which the defendant, Mr. Wall, is indicted is an offense involving moral turpitude.

Pursuant to the provisions of [Article VI, Section 8, of the Constitution of South Carolina](#), the Governor has the discretionary authority to suspend officers of political subdivisions upon indictment by a Grand Jury for a crime involving moral turpitude.

A similar question has been heretofore posed, and in response to that inquiry, an opinion in accordance with the foregoing was rendered. A copy of that opinion is hereto attached.

Very truly yours,

Daniel R. McLeod
Attorney General

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