

1975 WL 29652 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

April 2, 1975

\*1 Honorable M. E. McDonald  
Senator  
Anderson, Abbeville, Oconee and Pickens Counties  
Route 2  
Box 9  
Iva, SC 29655

Dear Senator McDonald:

You have requested an opinion as to whether or not Anderson County tax monies can be legally appropriated to the Anderson Chamber of Commerce, a private concern.

Article X, Section 6 of the South Carolina Constitution provides, inter alia:

The General Assembly shall not have power to authorize any county or township to levy a tax or issue bonds for any purpose except . . . for ordinary County purposes, . . .

This language has always been conservatively construed by the South Carolina Supreme Court. See, e.g., [Leonard v. Talbert](#), 225 S.C. 559, 83 S.E.2d 201 (1954). As recently as last year the Supreme Court, in striking down a statute that authorized the issuance of general obligation bonds to finance the construction of a building to provide offices and related facilities to be leased by private physicians and dentists in connection with a hospital owned and operated by the issuing hospital district, stated:

'However certain and great the resulting good to the general public, it does not, by reason of its comparative importance, cease to be incidental. The incidental advantage to the public, or to the State, which results from the promotion of private interests, and the prosperity of private enterprises or businesses, does not justify their aid by the use of public money, raised by taxation, or for which taxation may become necessary.' [Jacobs v. McClain](#), 262 S.C. 425, 205 S.E.2d 172 (1974). [Emphasis added.]

In our opinion, the appropriation of Anderson County tax monies to the Anderson Chamber of Commerce, a non-public entity, would be similarly violative of Article X, Section 6. Cf., [Knight v. Salisbury](#), 262 S.C. 565, 206 S.E.2d 875 (1974).

With kind regards,

Karen LeCraft Henderson  
Assistant Attorney General

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