

1975 S.C. Op. Atty. Gen. 86 (S.C.A.G.), 1975 S.C. Op. Atty. Gen. No. 4015, 1975 WL 22312

Office of the Attorney General

State of South Carolina

Opinion No. 4015

April 8, 1975

***1 Re: No. 328—Taxation**

Mr. Joseph H. Earle, Jr.
County Attorney
301 College Street
Greenville, South Carolina 29601

Dear Mr. Earle:

You have requested that we advise you as to whether, in our opinion, the term ‘State-owned school buses,’ as used in Section 65–1064.2 of the Cumulative Supplement to the South Carolina Code of Laws includes county-owned buses or buses owned by a regional transportation authority. That statute reads in part:

Gasoline purchased for and used in State-owned school buses . . . shall be exempt from State gasoline taxes. . . .

Where the terms of a statute are clear and unambiguous, our Supreme Court has held, there is no room for construction, and the terms of the statute are to be applied according to their literal meaning. [Jones v. S.C.S.H.D.](#), 247 S.C. 132, 146 S.E.2d 166.

There is no safer nor better rule of interpretation than that when language is clear and unambiguous it must be held to mean what it plainly says. 247 S.C. at 136.

In construing a statute which grants an exemption from taxation, it will be strictly construed in favor of the State and for taxation and against the taxpayer and exemption. See, [M. B. Kahn Const. Co. v. Crain](#), 222 S.C. 17, 71 S.E.2d 503; 84 C.J.S. [Taxation](#) § 227 at 437.

We do not regard Section 65–1064.2 as ambiguous; consequently, the term ‘State-owned buses’ must be held to mean ‘State-owned school buses’ and not ‘county-owned school buses’ or ‘buses owned by a regional transportation authority.’ Strict construction of the exemption created by Section 65–1064.2, therefore, would preclude that exemption from being given to ‘county-owned school buses’ and to ‘school buses owned by a regional transportation authority.’ Only ‘State-owned school buses’ are entitled to the exemption contained in the aforementioned statute.

Best wishes,

C. Tolbert Goolsby, Jr.

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