

1975 WL 29767 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

April 28, 1975

***1 In Re: H-2745**

Honorable Hyman Rubin
State Senator
Box 5506
Columbia, South Carolina 29250

Dear Senator Rubin:

H-2745 is a bill to repeal Section 65-1569 of the Code of Laws for South Carolina. This statute exempts from taxation certain manufactories located in Richland County.

You requested my opinion as to the validity of H-2745.

I advise that, in my opinion, H-2745 is a valid statutory procedure. Article VIII, Section 7 of the Constitution of South Carolina, provides that 'no laws for a specific county shall be enacted and no county shall be exempted from the general law or laws applicable to the selected alternative form of government.' This constitutional provision has received consideration by the Supreme Court of South Carolina but the precise question has not been faced by that Court. A circuit court opinion by Honorable George Bell Timmerman, Jr., has been rendered in the case of Moye v. Caughman, et al., in the Court of Common Pleas for Lexington County, dated March 14, 1975. In that opinion Judge Timmerman holds that:

—"No laws for a specific county shall be enacted' applies only to laws dealing with the powers of local government to be vested in counties and municipalities."

Until the Supreme Court of this State declares otherwise, I will adhere to the views expressed by Judge Timmerman, although that opinion was limited to a statute dealing with school trustee election procedures. However, the rationale of Judge Timmerman's views appears applicable also with respect to the power to grant exemption from taxation. This power is presently vested only in the Legislature, and not in counties or municipalities. Therefore, the granting of an exemption from taxation or the repeal of such exemption does not, in my opinion, affect any of the powers granted to counties or cities.

The Legislation proposed, in my opinion, is not subject to constitutional question.

With best wishes,
Very truly yours,

Daniel R. McLeod
Attorney General

1975 WL 29767 (S.C.A.G.)