

1975 WL 29049 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

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*1 A carnival operated for profit by an individual or a corporation is subject to the tax on general gate admissions imposed by Section 65-802(3).

Mr. J. W. Lawson, Director
License Tax Division
South Carolina Tax Commission

QUESTION:

When a carnival is operated for profit by an individual or by a corporation and called a county or community fair, are the general gate admissions to the carnival exempt from the admissions tax?

STATUTE

Section 65-802(3) of the South Carolina Code of Laws.

DISCUSSION

The tax is imposed by Section 65-802 of the Code on admissions to ‘all places of amusement’. It has been held to be a tax on the right or privilege to enter into or use. See 1968-69 OAG No. 2792, page 286; [Beach v. Livingston](#), 248 S. C. 135, 149 S. E. 2d 328 (1966).

Unless specifically exempted, a charge for gate admissions to a carnival would be clearly subject to the tax. Subsection (3) of Section 65-802 exempts admissions to ‘high school or grammar school games or general gate admissions to the State Fair or any county or community fair’. It appears on the face of the exemption that to come within its provisions, a fair must be sponsored by a public association or group. The exemption statute refers to four municipal groups—schools, counties, communities and the State. The statute exempts amusements based on sponsors, not on location. This fact, coupled with the well settled rule that exemptions are to be strictly construed, leads to the result that a carnival operated by an individual or corporation for profit is not within the purview of the exemption provisions. See [Southern Soya Corp. v. Wasson](#), 252 S. C. 484, 167 S. E. 2d 311 (1969).

CONCLUSION

General gate admissions to a carnival operated by an individual or corporation for profit are subject to the admissions tax imposed by Section 65-802 of the Code.

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