

1975 WL 29145 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

October 17, 1975

*1 A deed conveying property to a housing authority created under Chapter 2 of Title 36 of the South Carolina Code of Laws does not require documentary stamps.

TO: Honorable James G. Fickling
Barnwell County Clerk of Court

QUESTION

Are documentary stamps required upon deeds of property by an individual to the South Carolina Regional Housing Authority #3?

STATUTE

Section 65-689 of the 1962 Code of Laws of South Carolina, as amended.

DISCUSSION

The tax here in issue is imposed by the provisions of Sections 65-681 and 65-689 of the South Carolina Code. Section 65-689 provides, however, for an exemption of deeds conveying property to 'the State of South Carolina or any of its political subdivisions and departments, for highway or other public purposes'.

Chapter 2 of Title 36 of the Code is known as the 'Housing Authorities Law'. In this Chapter, provision is made for the creation of various housing authorities which are defined in Section 36-102 to be corporate bodies. In Section 36-103, they are specifically stated as being created to promote public objects and interests. Article 5 of this Chapter relates to regional housing authorities and provides the authority for the creation of these regional authorities. An authority created under this Chapter is stated in Section 36-201 to be a public body corporate and politic.

It appears that the South Carolina Regional Housing Authority #3 referred to in your request was created pursuant to these sections. Assuming this is the case, we must conclude that deeds of property to it are exempt by the provisions of Section 65-689 of the Code.

CONCLUSION

A deed conveying property to a housing authority created under Chapter 2 of Title 36 of the South Carolina Code is exempt from documentary stamp taxes.

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