

1975 S.C. Op. Atty. Gen. 218 (S.C.A.G.), 1975 S.C. Op. Atty. Gen. No. 4150, 1975 WL 22445

Office of the Attorney General

State of South Carolina

Opinion No. 4150

October 6, 1975

***1 The amusement tax is not imposed on cable television companies when they charge homeowners for pay television movies.**

General Field Supervisor

License Tax Division

S. C. Tax Commission

Should an admissions tax be assessed against cable television companies for charges made to homeowners whether these charges are for monthly cablevision or for special pay television movies?

The amusement tax imposed by Section 65–802 of the South Carolina Code is levied ‘upon all paid admissions to all places of amusement’. Section 65–801 defines the term ‘place’ as any definite enclosure or location, and the term ‘admission’ to be the right or privilege to enter into or use a place or location. In the case of [Beach v. Livingston](#), 248 S. C. 135, 149 S. E. 2d 328, the South Carolina Supreme Court stated that the tax is imposed upon a person who avails himself of the facilities of a place of amusement. This office has issued an opinion stating that the tax is a tax on the right or privilege to enter into or use, 1968–69 OAG No. 2792 at 286. In the case at hand, no charge is being made against the television station for the right to enter a place of amusement. Although the homeowner is paying a fee, the fee is not on an admission.

It is the opinion of this office that the amusement tax is not imposed because of either of the two above-described charges.

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