

1974 WL 27568 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

January 2, 1974

*1 The South Carolina Sales tax is imposed on the exchange of merchandise for trading stamps.

Mr. Karl M. Doetsch
908 Cliffwood Drive
Mt. Pleasant, South Carolina 29464

Dear Mr. Doetsch:

Your letter of December 21, 1973, to the Attorney General has been handed this writer for attention and reply.

The South Carolina Tax Commission has consistently construed the statutes imposing the sales and use tax to include the tax on merchandise received for trading stamps. This issue has been before our Supreme Court in the case of [Colonial Stores, Inc. v. South Carolina Tax Commission](#), 253 S. C. 14, 168 S. E. (2d) 774, and it was held that the tax was properly imposed on the merchandise received in redemption of the trading stamps.

The action of the Tax Commission in collecting the tax on such transfers is therefore correct and whether a change should be effected is legislative in nature rather than legal.

Yours very truly,

Joe L. Allen, Jr.
Assistant Attorney General

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