

1974 WL 27720 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

April 18, 1974

***1 Re: Admissions Tax Riverbanks Zoological Park**

The Riverbanks Zoological Park is subject to admissions tax as it is a place of recreation and a nusement and the Riverbanks Parks Commission has not been exempted from the collection of the tax.

Mr. J. W. Lawson
Director
License Tax Division
South Carolina Tax Commission
Post Office Box 125
Columbia, South Carolina 29214

Dear Mr. Lawson:

Reference is made to your request for the opinion of this office concerning the applicability of the admission taxing statutes, namely, Section 65-802 of the South Carolina Code of Laws, 1962, to the charges for entrance to the Riverbanks Zoological Park. Section 65-802 of the South Carolina Code of Laws provides for the admissions tax and such is upon admissions to places of amusement. The section also provides for exemptions.

In the case of [Gould v. Barton, 256 S. C. 175, 181 S. E. 2d 662 \(1971\)](#), there is set forth the efforts leading to the creation and establishment of the Riverbanks project which we call attention to. It is the opinion of this office that the park and zoo is a place of amusement. Such is supported by the language of the Court in the case above cited which refers to the park as being recreational. Therefore, a charge for entrance to the park and zoo is a taxable admission charge.

Such leads to the question whether the Riverbanks Parks Commission is exempted from the collection of this tax. Section 1 of Act No. 323 of the 1969 Acts created and established the South Carolina Riverbanks Parks Commission 'for the purpose of providing an agency through which recreation a facilities may be provided for the citizens of the State.' In our opinion there is no exemption for such an agency or commission, therefore we conclude that admission taxes must be collected and paid to the Tax Commission as provided for in the aforementioned statutes. This conclusion is further supported by the opinions of this office dated June 22, 1970 and September 28, 1973, which respectively hold that the University of South Carolina and the Department of Parks, Recreation and Tourism are not exempted from he requirements charging and collecting admission taxes upon admissions.

The opinion of this office is therefore that admissions for entrance to the Riverbanlis Zoological Park are taxable.

Yours very truly,

G. Lewis Argoe, Jr.
Assistant Attorney General

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