1974 WL 27726 (S.C.A.G.)

Office of the Attorney General

State of South Carolina April 23, 1974

*1 Re: Pee Dee Electric Co-operative, Inc.

A purchaser of electricity that resells the same is not a manufacturer within the meaning of that term as defined by Section 65-1661.

Robert L. Kilgo, Esq. Kilgo and Want Attorneys at Law Post Office Box 581 Darlington, South Carolina 29532

Dear Mr. Kilgo:

Reference is made to your letter of April 17, 1974, wherein a request is made for the opinion of this office of whether Pee Dee Electric Co-operative, Inc., is a manufacturer as defined by Section 65-1661 of the Code. The Section defines as manufacturers:

'Every person engaged in making, fabricating or changing things into new forms for use or in refining, rectifying or combining different materials for use * * *.'

You advise that the Co-operative purchases electricity and distributes the same to individual users throughout the State. It is assumed that the Co-operative purchases the electricity for resale to its customers and that the distribution referred to is that necessary and incidental to the sale.

Under such circumstances, the Co-operative does not meet any of the conditions of the Section; it merely sells the electricity that it purchases from Central Electric Co-operative, Inc.

With best wishes, I am Yours very truly,

Joe L. Allen, Jr. Assistant Attorney General

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