

1974 S.C. Op. Atty. Gen. 236 (S.C.A.G.), 1974 S.C. Op. Atty. Gen. No. 3832, 1974 WL 21336

Office of the Attorney General

State of South Carolina

Opinion No. 3832

August 2, 1974

***1 Re: Administrative fee for Exemption letters issued under Section 67–95, CODE OF LAWS OF SOUTH CAROLINA (1962) as amended.**

Mr. Ronald H. DeBarry
Division of Public Charities
529 Palmetto State Life Building
Post Office Box 11350
Columbia, South Carolina 29211

Dear Mr. DeBarry:

In your letter of June 25, 1974, you question whether or not the Division of Public Charities has the proper authority to charge a nominal fee (five dollars) to offset the administrative costs of issuing exemption letters pursuant to Section 67–95, CODE OF LAWS OF SOUTH CAROLINA (1962) as amended.

Section 67–95 enumerated requirements for organizations to be exempt from the registration requirements of the ‘Solicitations of Charitable Funds Act.’ ‘If exempted, the division shall issue, annually, a letter of exemption which may be exhibited to the public. No registration fee shall be required of any exempt organization.’ § 67–95, CODE OF LAWS OF SOUTH CAROLINA (1962) as amended. Whether or not the Division can require a nominal fee to offset the administrative costs of issuing exemption letters depends on the meaning of the phrase ‘registration fee.’ The term ‘registration fee’ is not defined in the Act. However, the term is used in other places within the Act. A basic rule of statutory construction is that legislative act must be read as a whole and any terms not defined by the act are to be taken in their plain and ordinary meaning within the context of the act to determine legislative intent.

Section 67–94, CODE OF LAWS OF SOUTH CAROLINA (1962) as amended, provides:

Every charitable organization which submits an independent registration to the department shall pay an annual registration fee or fifty dollars; a parent organization filing on behalf of one or more chapters, branches or affiliates and a federated fundraising organization filing on behalf of its member agencies shall pay a single annual registration fee for itself and such chapters, branches, affiliates or member agencies included in the registration statement. (Emphasis supplied.)

The term ‘registration fee’ as used in this part of the act clearly refers to the annual fifty dollar fee required of non-exempt charitable organizations. It is the opinion of this office that the Legislature intended the term ‘registration fee’ used in § 67–95 to mean the ‘registration fee of fifty dollars’ required under § 67–94.

Consequently, this office feels that you may levy an administrative charge to cover the administrative expense of issuing a letter of exemption. Such a charge may be provided for under the Commission's authority to promulgate rules and regulations pursuant to § 67–53 CODE OF LAWS OF SOUTH CAROLINA (1962) as amended.

Yours very truly,

M. Elizabeth Crum

Assistant Attorney General

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