

1974 WL 27147 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

November 21, 1974

***1 RE: Tax sources for schools and other county purposes.**

The Honorable Rex L. Carter
Speaker of the House
House of Representatives
Box 10304, F. S.
Greenville, SC 29601

Dear Mr. Carter:

Under present law, the only tax source available to counties in this State for schools and other county purposes is that of property taxes. Article X, section 1 of the Constitution of South Carolina provides in relevant part:

The General Assembly shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe regulations to secure a just valuation for taxation of all property, real, personal and possessory, . . .

Furthermore, Article X, section 5[1] provides in part:

The corporate authorities of counties, townships, school districts, cities, towns, and villages may be vested with power to assess and collect taxes for corporate purposes; such taxes to be uniform in respect to persons and property within the jurisdiction of the body imposing the same . . .

Finally, Article X, Section 3 provides that ‘[n]o tax shall be levied except in pursuance of a law which shall distinctly state the object of the same; to which the tax shall be applied.’

The only tax source now authorized by law for use of schools and other county purposes is the property tax on real and personal property.

Yours very truly,

M. Elizabeth Crum
Assistant Attorney General

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