

1973 S.C. Op. Atty. Gen. 52 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3473, 1973 WL 20937

Office of the Attorney General

State of South Carolina

Opinion No. 3473

February 6, 1973

***1 Contributions to ‘SELF’, a program of the Spartanburg Technical Education Center, are not deductible for income tax purposes, however, contributions to the Spartanburg County Commission for Technical Training are deductible under the provisions of Section 65–259(5) and 65–259(14).**

Spartanburg County Legislative Delegation

You request the opinion of this office of whether contributions to SELF are deductible for South Carolina Income Tax purposes. You advise that SELF is not incorporated and that funding for the program is through the Technical Education Center. We find no statutory authority for the deductibility of the contribution to SELF under the stated facts.

Your attention is; however, called to Section 65–259(5) and 65–259(14) that provides limited deductions for contributions to the State and its political subdivisions for public purposes. The Spartanburg County Commission for Technical Training was created by Act No. 906, Acts of 1962 and amended by Act No. 477, Acts of 1969, and section one of the Act, as amended provides:

‘There is hereby created the Spartanburg County Commission for Technical Training which shall be a body politic and corporate
* * *’

The Act also provides authority to the Commission to receive gifts or grants of funds or property of any nature.

Therefore, if SELF is a lawful duty of the Commission, then the contribution should be made to the Commission and, if so, then the same would be deductible for South Carolina Income Tax purposes.

Joe L. Allen, Jr.

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