

1973 WL 26624 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

February 20, 1973

\*1 Honorable William Green DesChamps, Jr.  
Member  
House of Representatives  
Lee County  
Bishopville, South Carolina 29010

Dear Green:

You recently asked me as to the constitutionality of R-1842, H-3611 (Act No. 1544, approved July 14, 1972; 72 Acts 2821).

The Act provides for the imposition of motor vehicle license fees in Lee County, the proceeds of which are devoted initially to educational purposes, and a designated excess thereafter to the general fund of the county.

In my opinion, this is valid legislation. There appears to be no constitutional objection from the standpoint of uniformity of taxation, and insofar as special legislation is concerned, it appears to me that the case cited below is conclusive of the issue. That case recites that a statute which imposes a tax limited in application and incidence to persons or property within a county does not contravene the provisions of the Constitution relating to special legislation.

With best regards,  
Very truly yours,

Daniel R. McLeod  
Attorney General

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