

1973 S.C. Op. Atty. Gen. 130 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3518, 1973 WL 20978

Office of the Attorney General

State of South Carolina

Opinion No. 3518

May 2, 1973

***1 When a tax has not become a fixed charge or debt and the statute providing for the same is repealed there is no further tax levied under the repealed statute.**

County Auditor
McCormick County
McCormick, South Carolina

Mr. McLeod has handed this writer your letter of April 26, 1973, for attention and reply. You refer to Act (R178, H1293) that repealed Sections 33–1191 through 33–1194 and request the opinion of this office of whether the road tax can be collected for the current year, 1973. The repealed section levied the tax and provided the method for the collection, etc., of the tax.

The above act was effective upon the signature of the Governor, March 23, 1973, and therefore terminated the tax provided for in the section because the same was not then due.

‘Generally, repeal of statute has effect of blotting it out completely as if it had never existed and putting an end to all proceedings under it.’ *McGlohon v. Harlan*, 254 S. C. 207, 174 S. E. 2d 753.

There is no road tax therefore due and collectible by your county for the current year under the provisions of Section 33–1191 through Section 33–1194.

With reference to the poll tax, the bill repealing the statutory imposition of the tax, H. 1183, has not as yet been approved, therefore, the tax imposition is still on the books. Legislation would be needed to exclude your county from the tax, however, the above bill repeals the same statewide.

Joe L. Allen, Jr.
Assistant Attorney General
South Carolina Tax Commission

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