

1973 S.C. Op. Atty. Gen. 190 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3552, 1973 WL 21009

Office of the Attorney General

State of South Carolina

Opinion No. 3552

June 25, 1973

***1 The Clerks of Court and Registers of Mesne Conveyances must comply with Sections 65–694 through 65–696 and require that documentary stamps be affixed to any instrument that is subject thereto.**

Greenville County Attorney

Greenville County Council

I have your letter of June 22, 1973, concerning the applicability of Section 65–694 through Section 65–696. These statutes prohibit the Clerks of Court and Registers of Mesne Conveyances from recording documents subject to the documentary tax until the tax is paid and the stamp affixed thereon.

You inquiry whether these statutes are applicable to the Register of Mesne Conveyances in Greenville County when the Treasurer of Greenville County has the stamps for sale. It is my understanding that the Greenville County Council directed that the County Treasurer received and sell the stamps pursuant to Section 65–653. The Commission would, if it be the wishes of the Council, also make the stamps available to any other County officer that the Council would direct.

The Section, 65–694 et seq. are applicable to the Register of Mesne Conveyances in your County and he should not record any document requiring the stamps until the same are affixed thereto.

Joe L. Allen, Jr.

Assistant Attorney General

South Carolina Tax Commission

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