

1973 S.C. Op. Atty. Gen. 337 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3652, 1973 WL 21103

Office of the Attorney General

State of South Carolina

Opinion No. 3652

October 25, 1973

***1 A county may levy a tax for an airport when so authorized by the General Assembly.**

Member

Fairfield County Airport Commission

You ask whether it is legal for Fairfield County to add mills to help pay for an airport without a referendum. It is assumed that the airport to which you refer is owned by the County and operated for the benefit of its citizens.

The right to impose taxes is possessed by the General Assembly, which may be delegated. *Article 1, Section 7 of the South Carolina Constitution.*

Each county in the State is a separate taxing district and revenue measures may be applied to a county which affect only the citizens or property within the county. [Anderson v. Page, 208 S.C. 146, 37 S.E. 2d 289.](#)

Additionally, Article 10, Section 5 of the Constitution provides in part as follows:

‘The corporate authority of counties, townships, school districts, cities, towns and villages may be vested with power to assess and collect taxes for corporate purposes; * * *.’

The construction and operation of an airport such as would be herein involved has been held to be a corporate purpose. [Evatte v. Cass, 217 S.C. 62, 59 S.E. 2d 638.](#)

The County could, therefore, under legislative authority, impose the tax.

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