

THE STATE OF SOUTH CAROLINA
OFFICE OF THE ATTORNEY GENERAL
COLUMBIA

OPINION NO. _____

December 11, 1990

SUBJECT: Taxation and Revenue - Distribution Of Gasoline Tax Appropriated For Water Recreational Resources.

SYLLABUS: The gasoline tax allocated to the Department of Wildlife & Marine Resources for water recreational resources by S.C. Code Ann. Section 12-27-390 can only be distributed to counties.

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FROM: Joe L. Allen, Jr. *JLA*
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QUESTION: Is the Department of Wildlife & Marine Resources' distribution of the tax allocated under Section 12-27-390 restricted to counties or may it remit the funds to other political entities?

APPLICABLE LAW: S.C. Code Ann. Sections 12-27-390 and 4-1-10.

DISCUSSION:

The section allocates a portion of the tax on gasoline to the Department of Wildlife & Marine Resources. The tax so allocated must be placed in a "special water recreational resources fund of the state treasury." The section further provides that:

. . . All such funds shall be distributed to the counties . . . and expended, subject to the approval of a majority of the county legislative delegation, including a majority of the resident senators, if any, for the purpose of water recreational resources. . .

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In considering the present question, we are here governed by settled rules of construction. The words of the statute must be given their plain meaning. (For cases see 17 S.C.D., Statutes, Key 187, et seq.) The plain language of the section is that the "funds shall be distributed to the counties." A county is a political subdivision of the state and the word has an accepted and usual meaning. Section 4-1-10 provides in part that:

The State of South Carolina is divided
into forty-six counties. . .

This division has long been recognized.

'Counties' are subdivisions of the state, subordinate and subject to legislative control, created and existing with a view to the policy of the state and serving as its agencies.

Parker v. Bates, 216 S.C. 52, 56 S.E.2d 723 (1950).

The fact that municipalities, school districts, and special purpose districts are separate and apart from counties is so well settled that citation of authority is not needed.

Here the plain language is that the funds are to be distributed to the counties and to no other political subdivision.

CONCLUSION:

The gasoline tax allocated to the Department of Wildlife & Marine Resources for water recreational resources by Section 12-27-390 can only be distributed to counties.

JLAJr:wcg