

1977 S.C. Op. Atty. Gen. 102 (S.C.A.G.), 1977 S.C. Op. Atty. Gen. No. 77-118, 1977 WL 24460

Office of the Attorney General

State of South Carolina

Opinion No. 77-118

April 26, 1977

*1 The Honorable Gene W. Dukes
Member
House of Representatives
Box 368
St. George, South Carolina 29477

Dear Mr. Dukes:

Your letter of April 18, 1977, inquires as follows:

'The Town of St. George has in the past, and would like to also to do this year, donate a small amount of funds to the St. George Cemetery, Inc. The St. George Cemetery, Inc., is a nonprofit organization and was organized to administer and care for the St. George Cemetery, which is located within the town limits of the said town.

'Some question has been raised as to the legality of such a donation by the Town and both Mayor Kizer and I would appreciate your opinion on this matter.'

I advise that, in my opinion, a donation of funds by the City may be made for the support of the cemetery, provided the cemetery is operated in a nonprofit, nondiscriminatory manner so that no funds would accrue to the benefit of any individual from the operation of the cemetery and all citizens of St. George would be eligible for burial irrespective of race, color, creed or national origin.

The St. George Cemetery, Inc., was chartered by the Secretary of State as an eleemosynary corporation on the 25th day of October, 1974, and its recited purposes are merely to maintain a burial site on a nonperpetual basis.

The basis upon which this opinion is predicated is [Bolt v. Cobb](#), 225 S.C. 408, 82 S.E.2d 789, and [Gilbert v. Bath](#), 267 S.C. 171, 227 S.E.2d 177. See also the following opinions of this Office: 71 Attorney General's Opinions 61, and 69 Attorney General's Opinions 7.

The operation of a cemetery is recognized as a proper governmental purpose, as indicated by reference to Section 47-1401, Code of Laws, 1962.

Very truly yours,

Daniel R. McLeod
Attorney General

1977 S.C. Op. Atty. Gen. 102 (S.C.A.G.), 1977 S.C. Op. Atty. Gen. No. 77-118, 1977 WL 24460