

1977 WL 37054 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

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*1 The File (Not for Circulation)

QUESTION

Does a master-in-equity have authority to order the disclosure of a taxpayer's records, rendered confidential in Sections 12-35-1530 and 12-7-1680?

STATUTES

Section 12-35-1530; Section 12-7-1680; Chapter 11 of Title 14, 1976 Code of Laws.

DISCUSSION

Sections 12-35-1530 and 12-7-1680 make certain information that taxpayers furnish to the Tax Commission confidential and free from public disclosure. Specific exception is made for this in the Freedom of Information Act. Provision, however, is made for the courts to order the production of such information through the process of issuance of a court order.

A master is appointed by the governor and holds office by and with the advise and consent of the Senate. Section 14-11-10. In Chapter 11 of Title 14 of the Code his authority is listed along with his duties and responsibilities. Specifically, he is given power in causes seeking equitable relief in Section 14-11-90 and the following sections authorize him to take testimony and compel the attendance of witnesses and punish for contempt for failure to appear. Without this authority the function and performance of the office might fail. See also Section 15-31-50.

This is authority for the master to issue an order requiring the Tax Commission to produce records along with Sections 12-35-1530 and 12-7-1680.

CONCLUSION

A master-in-equity has authority to order the Tax Commission to produce records which are otherwise to be confidentially maintained under Sections 12-35-1530 and 12-7-1680.

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