

1977 S.C. Op. Atty. Gen. 235 (S.C.A.G.), 1977 S.C. Op. Atty. Gen. No. 77-306, 1977 WL 24646

Office of the Attorney General

State of South Carolina

Opinion No. 77-306

September 28, 1977

*1 Information required to be furnished the Tax Commission relative to abandoned property is by statute precluded from public review except that information required by Sections 27-17-140 and 27-17-200 of the 1976 Code.

TO: Mr. Harold E. Trask, Jr.
Executive Assistant
Office of the Governor

QUESTION

Are the records of the South Carolina Tax Commission pertaining to property considered abandoned under the provisions of Chapter 17 of Title 27 of the 1976 Code of Laws available for public inspection?

STATUTE INVOLVED

Section 27-17-300 of the 1976 Code of Laws.

DISCUSSION

The section provides that:

‘Any information or records required to be furnished to the Tax Commission as provided in this chapter shall be confidential and shall not be disclosed to any person excepting the person who furnished the same to the Tax Commission, and excepting as provided in Sections 27-17-140 and 27-17-200, or as may be necessary in the proper administration of this chapter.’

The holder of certain abandoned property is required to transmit the same to the Tax Commission and the Commission is required to publish some information relative thereto. The exact details of the published notice are prescribed by Section 27-17-140 and include the name and last known address of the owner, the amount or description of the abandoned property and the name and address of the holder. All information except that prescribed by this Section and Section 27-17-200 are by statute declared confidential and are not available for public inspection.

CONCLUSION

Information required to be furnished the Tax Commission relative to abandoned property is by statute precluded from public review except that information required by Sections 27-17-140 and 27-17-200 of the 1976 Code.

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