

1977 S.C. Op. Atty. Gen. 303 (S.C.A.G.), 1977 S.C. Op. Atty. Gen. No. 77-378, 1977 WL 24715

Office of the Attorney General

State of South Carolina

Opinion No. 77-378

December 1, 1977

\*1 Honorable Robert J. Sheheen  
Representative  
Kershaw County  
Post Office Box 11867  
Columbia, South Carolina 29211  
ATTENTION: Ms. M. Elizabeth Crum

Dear Mr. Sheheen:

You have requested advice as to whether the issuance of estate tax forms for use by the public by the South Carolina Tax Commission constituted the issuance of a regulation within the meaning of the South Carolina Administrative Procedures Act (Act No. 176 of 1977). Article I § 4 of that Act provides that "regulation" means each agency statement of general public applicability that implements or prescribes law or policy or practice requirements of any agency.' For the estate tax form to constitute a regulation, it would have to contain an agency statement of general public applicability that has not previously been formulated by statute or a regulation of the Tax Commission. I have been in contract with Mr. Lovick Hornsby of the Tax Commission who has informed me that the form requires only information which is required by statute or a regulation of the Commission. Therefore, these forms would not be regulations within the meaning of the Administrative Procedures Act.

The only reference that I have found to forms in the Administrative Procedures Act is in Article I § 14(a) 2 which states that 'each agency shall . . . make available for public inspection a written policy statement setting forth the nature and requirements of all formal and informal procedures available, including a description of all forms and instructions used by the agency.

I hope this information is useful to you.

Sincerely yours,

Richard D. Bybee  
Staff Attorney

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