

1979 S.C. Op. Atty. Gen. 115 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-84, 1979 WL 29089

Office of the Attorney General

State of South Carolina

Opinion No. 79-84

June 28, 1979

***1 SUBJECT: Admission Taxes**

An excursion boat offering a dance floor is a place of amusement and the charges for admission thereto are admissions that are taxable under [§ 12-21-2420 of the 1976 Code](#) of Laws.

TO: Mr. J. W. Lawson, Director
License Tax Division
South Carolina Tax Commission

QUESTION:

Are charges for admission to a party boat offering a starlight disco dance cruise on the intracoastal waterway subject to the tax imposed by [§ 12-21-2420 of the 1976 Code](#) of Laws?

STATUTE:

[Section 12-21-2420 of the 1976 Code](#) of Laws.

DISCUSSION:

[Section 12-21-2420](#) provides for a tax upon admissions. ‘Admission’ is defined as a right or privilege to enter a place or location. ‘Place’ means a definite enclosure or location. [Section 12-21-2410](#).

The Supreme Court of South Carolina held in the case of [Beach v. Livingston](#), 248 S. C. 135, 149 S. E. 2d 328 (1966), that charges for use of a bowling lane were taxable under these sections. In the case of [Shannon v. Streckfus Steamers](#), 279 Ky. 649, 131 S. W. 2d 833, an excursion river boat was held to be ‘a place of amusement and/or entertainment’ within a statute imposing a tax on admissions to such places. The boat was used as a ‘floating dance hall’.

The exemptions provided in [§ 12-21-2420](#) indicate the statute to be inclusive of most forms of entertainment. We believe it would include a boat as described and used here.

CONCLUSION:

An excursion boat offering a dance floor is a place of amusement and the charges for admission thereto are admissions that are taxable under [§ 12-21-2420 of the 1976 Code](#) of Laws.

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