

1979 S.C. Op. Atty. Gen. 166 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-119, 1979 WL 34738

Office of the Attorney General

State of South Carolina

Opinion No. 79-119

October 15, 1979

***1 SUBJECT: Beer and Wine Taxes**

SYLLABUS:

The requirements of § 12-21-1610 or other sections do not preclude engaging in business as both producer and wholesaler.

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

QUESTION: Does the South Carolina law permit a brewery to be licensed as a wholesaler in South Carolina?

STATUTES: Chapter 9 of Title 61 and Chapter 21 of Title 12 of the South Carolina Code of Laws, 1976.

DISCUSSION:

A review of the statutes above-referred to do not indicate any prohibition against a brewer selling beer as a wholesaler in South Carolina. The brewer must obtain a certificate of registration as required in Chapter 21 of Title 12 (§§ 12-21-1510 and 12-21-1520) and must also become a licensed wholesaler and comply with the procedures required of a wholesaler.

CONCLUSION:

The requirements of § 12-21-1610 or other sections do not preclude engaging in business as both producer and wholesaler.

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Senior Assistant Attorney General

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