

1978 S.C. Op. Atty. Gen. 160 (S.C.A.G.), 1978 S.C. Op. Atty. Gen. No. 78-128, 1978 WL 22596

Office of the Attorney General

State of South Carolina

Opinion No. 78-128

June 30, 1978

**\*1 SUBJECT: Wine Taxes**

The tax on metric size containers of wine that are greater in size than one gallon U. S. Standard Measure is provided for in § 12-21-1020 and [§ 12-21-1310 of the 1976 Code](#) of Laws.

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

**QUESTION:**

Would the tax rate for a four (4) liter container of wine be determined by § 12-21-1020 or § 12-21-1030 of Chapter 21, Article 7 of the South Carolina Code, 1976, as amended?

**STATUTES:**

[Sections 12-21-1020, 12-21-1030 and 12-21-1310, 1976 South Carolina Code](#) of Laws.

**DISCUSSION:**

Prior to the amendment of § 65-733 and § 65-745 of the 1962 Code of Laws (codified respectively in the 1976 Code as [§ 12-21-1030](#) and [§ 12-21-1310](#)), the tax on beer and wines was measured solely according to U. S. Measure by the number of ounces (§ 65-733, § 65-745) or by gallons (§ 65-732). In 1975 by Act 269, the General Assembly provided a new rate of tax to apply to wines contained in metric size containers. The heading of the Act stated:

‘An Act To Amend Sections 65-733 And 65-745, Code Of Laws Of South Carolina, 1962, As Amended, And Act 748 Of 1962, As Amended, Relating To The Tax On Wine, So As To Provide For The Tax On Metric Size Containers.’

The amendment added the following to § 65-733 of the 1962 Code of Laws:

‘\* \* \* and wine offered for sale in metric sizes a tax at the rate of twenty-five and thirty-five one hundredths cents per liter.’

Section 65-745 was amended by adding the following:

‘\* \* \* and wine offered for sale in metric sizes a tax at the rate of five and seven one hundredths cents per liter.’

The above are the only provisions of law that provide for the tax on wines contained in metric containers. These provisions apply notwithstanding [§ 12-21-1020](#) which generally relates to wines which are in containers that exceed one gallon. This section existed prior to the 1975 amendment above referred to and, in our opinion, now applies only to non-metric containers.

CONCLUSION:

The rate of tax for wines in metric size containers is now found in [§ 12-21-1030](#) and [§ 12-21-1310](#) of the 1976 Code of Laws. The tax on metric size containers of wine that are greater in size than one gallon U. S. Standard Measure is provided for in these sections.

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