

1978 WL 34928 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

June 5, 1978

*1 Honorable Charles G. Garrett
Senator
Post Office Box 535
Fountain Inn, South Carolina 29644

Dear Senator Garrett:

In response to Mr. Leon Campbell's request for an opinion from this Office as to whether or not the Greenville Memorial Auditorium District is authorized to levy an innkeeper's tax within its service area, my opinion is that the District is not so authorized.

The District was created by Act No. 1210 of 1940, as amended [44 STAT. 2510 (1940)]; nowhere in that legislation nor in the subsequent amendments thereto is the District granted the power to levy an innkeeper's tax. Consequently, in the absence of express statutory authority to do so, the District cannot levy an innkeeper's tax.

For your convenience, I am enclosing a copy of an earlier opinion which treats the subject of the imposition of room taxes.
With kind regards,

Karen LeCraft Henderson
Senior Assistant Attorney General

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