

1976 S.C. Op. Atty. Gen. 290 (S.C.A.G.), 1976 S.C. Op. Atty. Gen. No. 4433, 1976 WL 23050

Office of the Attorney General

State of South Carolina

Opinion No. 4433

August 30, 1976

*1 There is no legal prohibition preventing the City of Greenwood from participating in the Project TAP Program.

TO: Scott Sanders
Director
Art in Education Division
South Carolina Arts Commission

QUESTION PRESENTED:

Can the City of Greenwood expend tax monies as matching monies to help fund a Comprehensive Arts Program in Greenwood?

AUTHORITIES INVOLVED:

S. C. Constitution, Article 10, Section 5; [Glymph v. Smith, 170 SC 486, 170 SE 913 \(1933\)](#).

DISCUSSION:

For the past two years, the Greenwood Community has participated in the Arts in Motion program, a comprehensive arts program sponsored by HEW. The HEW funds are not available for continuance of the Greenwood program this year. To replace this successful program, the South Carolina Arts Commission (hereinafter the Commission) applied for and received a matching grant from the National Endowment for the Arts to provide a similar program called Project TAP. As the enclosed outline demonstrates, Project TAP will be carried out in the District 50 schools and in the Greenwood Community.

Dealing with the arts, Project TAP is obviously an educational program. It is assumed that Project TAP will provide comprehensive art education programs that would not otherwise be available in the Greenwood Community. The general rule of law is that a public body can only expend tax monies in a manner authorized by law. There is no question but a municipality may levy taxes for educational purposes. See: South Carolina Constitution, Article X, Section 5; [Glymph v. Smith, 170 SC 486, 170 SE 913 \(1933\)](#). Project TAP will provide educational benefits both to the schools and the community. As long as the Greenwood Community is benefitted by Project TAP, the municipality can expend funds to help match the National Endowment of the Arts grant.

CONCLUSION:

The City of Greenwood may legally match a portion of the grant given by the National Endowment of the Arts to fund project TAP for the Greenwood Community.

M. Elizabeth Crum

Assistant Attorney General

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