

1976 WL 30843 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

October 19, 1976

***1 Re: C. S. Tisdale T/A Tisdale's Transfer and Storage Company—Cayce, South Carolina**

Robert G. Horine, Esquire
General Counsel
South Carolina Employment Security Commission
Post Office Box 995
Columbia, SC 29202

Dear Mr. Horine:

In confirmation of our telephone conversation of last week, I have reviewed the two procedures which you suggested to collect unpaid unemployment compensation taxes for the years 1973, 1974, and 1975, and the first calendar quarter of 1976, from Mr. C. S. Tisdale. As to the two possible procedures you mentioned in your letter, this Office is of the opinion that the rule to show cause procedure is the proper method to follow. As you point out in your letter, 'such a solution could protect the agency and tax collector against any potential liability incident to an arranged attachment or levy as well as relieving the Commission of writing any check to the firm at all.'

If this Office can be of further assistance in this matter, please do not hesitate to contact us.

Yours very truly,

M. Elizabeth Crum
Assistant Attorney General

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