

1975 S.C. Op. Atty. Gen. 102 (S.C.A.G.), 1975 S.C. Op. Atty. Gen. No. 4030, 1975 WL 22327

Office of the Attorney General

State of South Carolina

Opinion No. 4030

May 19, 1975

**\*1 Re: No. 51—County**

Hon. John T. Wood  
Member  
House of Representatives  
State House  
Columbia, South Carolina

Dear Representative Wood:

You have requested that we advise you as to whether or not the Greenville County Council can authorize the expenditure of general county tax funds for use by the Joint Transit Authority comprised of the City and the County of Greenville where the transportation system to be operated by the Authority serves only a portion of Greenville County. Previously the County Attorney for Greenville County was advised that such funds could be used by the Authority for the operation of what we presumed was to be a county-wide system. See, Letter to Joseph H. Earle, Jr., from Karen LeCraft Henderson, March 25, 1975.

In our view, County Council may not constitutionally authorize the expenditure of general county tax funds for use by the Joint Transit Authority for the operation by the Authority of a less than county-wide transportation system. To require those who live in Greenville County but outside of the area to be served by the transportation system to be taxed for the support of that system would deny those persons due process and the equal protection of the laws in violation of Article I, Section 3 of the South Carolina Constitution. See, [Moseley v. Welch](#), 209 S.C. 19, 39 S.E.2d 133.

Our conclusion moreover conforms to the intent of the drafters of new Article VIII in that Section 7 thereof provides in part as follows:

The General Assembly shall provide by general law for the structure, organization, powers, duties, functions, and the responsibilities of counties, including the power to tax different areas at different rates of taxation related to the nature and level of governmental services provided. . . . [Emphasis added.]

Obviously, the intent of the drafters of the constitutional provision just quoted was that only those who were to receive a governmental service were the ones to be taxed for the payment of those services. No longer are special purpose districts, which have proliferated throughout South Carolina, necessary in order for certain governmental services to be rendered. See, [Knight v. Salisbury](#), 262 S.C. 565, 206 S.E.2d 875.

You should note that this opinion refers only to the expenditure of general county tax funds. It does not concern the expenditure of revenue sharing funds.

Kind regards,

C. Tolbert Goolsby, Jr.

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