

1975 WL 29785 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

May 6, 1975

*1 Jacob H. Jennings, Esquire
Attorney
Town of Bishopville
P. O. Box 106
Bishopville, South Carolina 29010

Dear Mr. Jennings:

You have requested an opinion as to whether or not the Town of Bishopville may legally appropriate funds to the Bishopville Chamber of Commerce in order that the Chamber of Commerce may hire a full time secretary.

Under the South Carolina Constitution of 1895, Article VIII, Section 3 provided in part that ‘. . . no tax or assessment shall be levied or debt contracted except in pursuance of law, for public purposes specified by law.’ Today under Article VIII, Section 9 of the South Carolina Constitution, as amended, it is provided that the ‘. . . powers, duties, functions, and responsibilities of the municipalities shall be established by general law.’ In South Carolina the rule of law has been established that a municipality may not use tax funds for other than a public or corporate purpose. Thus, while municipalities have been allowed to use tax funds for such purposes as a municipal airport [[Evatte v. Cass](#), 217 S.C. 62, 59 S.E.2d 638 (1950)], a recreation center and pool [[Marshall v. Rose](#), 213 S.C. 428, 49 S.E.2d 720 (1948)], and corporate utilities [[Irvine v. Greenwood](#), 89 S.C. 511, 72 S.E. 228 (1911)], all of which were for the benefit of the general public, no municipality has been allowed to provide aid for non-public entities, even though such aid might indirectly benefit the public at large.

As stated in the recent South Carolina case of [Jacobs v. McClain](#), 262 S.C. 425, 205 S.E.2d 172, 174 (1974), quoting the early South Carolina case of [Feldman & Co. v. City Council of Charleston](#), 23 S.C. 57, 63 (1884),

However certain and great the resulting good to the general public, it does not, by reason of its comparative importance, cease to be incidental. The incidental advantage to the public, or to the State, which results from the promotion of private interests, and the prosperity of private enterprises or businesses, does not justify their aid by the use of public money raised by taxation, or for which taxation may become necessary.

In our opinion, the appropriation of any tax funds of the Town of Bishopville to the Bishopville Chamber of Commerce, a nonpublic entity, would constitute an appropriation for a private purpose, and thus would not be valid under the applicable South Carolina law.

Very truly yours,

Robert N. Wells, Jr.
Special Counsel

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