

1974 S.C. Op. Atty. Gen. 132 (S.C.A.G.), 1974 S.C. Op. Atty. Gen. No. 3761, 1974 WL 21276

Office of the Attorney General

State of South Carolina

Opinion No. 3761

April 24, 1974

***1 The Auditor of Newberry County is without statutory authority to nulla bona a tax that is charged on the duplicate or for which an execution has been issued.**

Auditor

Newberry County

Reference is made to your letter of April 17, 1974, wherein a request is made for the opinion of this office of whether Pee Dee Electric Co-operative, Inc., is a manufacturer as defined by Section 65-1661 of the Code. The Section defines as manufacturers:

'Every person engaged in making, fabricating or changing things into new forms for use or in refining, rectifying or combining different materials for use * * *.'

You advise that the Co-operative purchases electricity and distributes the same to individual users throughout the State. It is assumed that the Co-operative purchases the electricity for resale to its customers and that the distribution referred to is that necessary and incidental to the sale.

Under such circumstances, the Co-operative does not meet any of the conditions of the Section; it merely sells the electricity that it purchases from Central Electric Co-operative, Inc.

Joe L. Allen, Jr.

Assistant Attorney General

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