

1974 S.C. Op. Atty. Gen. 261 (S.C.A.G.), 1974 S.C. Op. Atty. Gen. No. 3849, 1974 WL 21352

Office of the Attorney General

State of South Carolina

Opinion No. 3849

September 3, 1974

***1 Contributions made to the Keowee Lodge No. 79 AFM would not be deductible under South Carolina income tax statutes.**

Attorney at Law

Pickens, S. C.

The Honorable Wyatt E. Durham has requested of this office an opinion of whether contributions made to the Masonic Lodge would be deductible for South Carolina income tax purposes. The Lodge is the owner of a certain parcel of land with a building situate thereon. The second floor of the building is used by the Lodge and the first floor is rented to private businesses. The building is in need of repairs that will cost approximately \$98,000 and the Lodge hopes to defray these expenses by contributions.

Section 65-259 of the South Carolina Code provides for certain deductions for contributions, however, the same do not include contributions to a Masonic Lodge. The section provides limited deductions for contributions to charitable or eleemosynary corporations or associations, however, the corporation or association must be operated exclusively for religious, charitable, scientific or educational purposes. The purpose of the Lodge is fraternal, therefore, the section is not applicable.

“Fraternal purposes’ are not charitable or educational, and fraternal or social organizations are not exempt from making employment insurance contributions.’ *Dept. of California Veterans of Foreign Wars v. U. S.*, 128 C.A. 2d 19, 269 P. 2d 882.

The contributions to the Lodge would, therefore, not be deductible to the donor under the South Carolina income taxing statutes.

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