

1974 S.C. Op. Atty. Gen. 326 (S.C.A.G.), 1974 S.C. Op. Atty. Gen. No. 3893, 1974 WL 21390

Office of the Attorney General

State of South Carolina

Opinion No. 3893

November 22, 1974

**\*1 There are no taxes due Fairfield County for 1974 under the provisions of Article 16 of Chapter 10 of Title 33.**

Attorney at Law  
Winnsboro, S. C.

Reference is made to your request for the opinion of this office concerning the inclusion on the tax records of Fairfield County of the tax imposed by Article 16 of Chapter 10 of Title 33 of the Code for the 1974 tax year. This Article was repealed by Act 916, Acts of 1974, and was effective February 26, 1974; however, the auditor included the tax imposed by the Article for the year.

The general rule of law as to the repeal of the statute is as follows:

‘The general law is that the repeal of a statute has the effect of blotting it out as completely as if it had never existed and of putting an end to all proceedings under it. [South Carolina Mental Health Commission v. May](#), 226 S. C. 108, 83 S. E. 2d 713, and [Roper v. South Carolina Tax Commission](#), 231 S. C. 587, 99 S. E. 2d 377.’ [Marshall v. Richardson](#), 240 S. C. 318, 125 S. E. 2d 639. [Duke Power Co. v. South Carolina Tax Commission](#), 81 F. 2d 513.

The exception to the above is where vested rights are involved.

It is therefore the opinion of this office that there are no taxes due Fairfield County for 1974 under the provisions of Article 16 of Chapter 10 of Title 33.

You next inquire as to how the county should proceed in this matter because the tax is included on the notices for the current year.

We have discussed this matter with the Honorable Tom Caughman, Deputy Comptroller, and he has suggested that the auditor give the treasurer an abatement for this tax and that the same not be collected. The county could perhaps publish this fact by a newspaper article and other notices so as to inform the taxpayers.

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