

1973 S.C. Op. Atty. Gen. 14 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3444, 1973 WL 20909

Office of the Attorney General

State of South Carolina

Opinion No. 3444

January 9, 1973

***1 A fireworks license cannot be issued until the applicant has been issued and has held a sales tax license for sixty days.**

Deputy Clerk of Court

Georgetown, S. C.

This is in reply to your letter of December 5, 1972, in which you have requested the opinion of this office concerning an application you have received for a permit to sell fireworks at retail.

Pursuant to Section 66–556(3) of the Code, such permits are issued by the County Clerk of Court when the sales are not to be made in a municipality. The section states:

‘No person or firm may be issued a retail license who is not already licensed by the State Tax Commission for sales tax purposes and who has not held such sales tax license for at least sixty days.’

Sales tax licenses are issued pursuant to Article 2, Chapter 17 of Title 65. A sales tax license is valid *only* from the date of issuance to June thirtieth of the next succeeding year. See Section 65–1385 of the Code.

The facts of your letter and the records of the South Carolina Tax Commission indicate that the person in question had not been issued a sales tax license at least sixty days before applying to your office for a fireworks license.

The language of the statute is quite explicit when it states that no one may be issued a fireworks license ‘who is not already licensed by the State Tax Commission for sales tax purposes * * * for at least sixty days.’ The powers of a state legislature in this area are exercised in the interest of public safety, and such legislation should be strictly adhered to. See 31 Am. Jur. 2d, Explosions and Explosives, Section 2, citing [Acme Specialties Corp. v. Bibb](#), 150 N.E. 2d 132. See also OAG, 1961–1962, No. 1380B, at page 153.

It is the opinion of this office, based on the facts supplied to it, that the applicant in the instant case could not have been issued a fireworks license at the time of his application.

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