

E. P. Riley, Esquire

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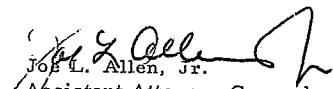
January 3, 1968

The Act providing for the County documentary tax likewise imposes the same upon the deed, instrument or writing and is effective January 1, 1968.

It is the opinion of this office that a deed executed prior to January 1, 1968, would not be subject to the County documentary tax since the same was executed prior to the effective date of the Act. Additionally, there would be no penalties imposed upon the register of mesne conveyances or the clerk of court for recording such a deed.

With best wishes, I am

Yours very truly,



Joe L. Allen, Jr.

Assistant Attorney General

SOUTH CAROLINA TAX COMMISSION

JLAJr:ns