

State of South Carolina

South Carolina Tax Commission

COLUMBIA

OTIS W. LIVINGSTON
CHAIRMAN



JAMES A. CALHOUN, JR.
OTIS W. LIVINGSTON
HAROLD F. MURPHY
JAMES H. SULLIVAN
ROBERT C. WASSON
COMMISSIONERS

September 21, 1960

IN REPLY REFER
TO

Mr. J. Brantley Phillips, Jr.
Leatherwood, Walker, Todd & Mann
Attorneys At Law
300 East Coffee Street
Greenville, South Carolina

Dear Brantley:

I am writing in reference to your letter of September 15, 1960 wherein you requested our advice as to whether or not documentary stamps are required on a deed out of the city of Greenville into an individual owner. You suggested that municipal corporations and similar entities are exempt from the documentary stamps.

I do not know of any specific exemption covering this situation, however, as you well know, it is the practice in South Carolina for the grantor to pay for the documentary stamps being placed on the deed. In view of this practice, the Tax Commission has never attempted to enforce payment of documentary stamps against a municipality where such municipality was the grantor.

I trust this information will be helpful to you. With best personal regards, I remain.

Yours truly,
James W. McGrath
James W. McGrath
Legal Assistant
SOUTH CAROLINA TAX COMMISSION

JWMcG/jm