

MINUTES OF BUDGET AND CONTROL BOARD MEETING

MAY 28, 1964

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The State Budget and Control Board met in the Conference Room of the Governor's Office at 10:30 A. M., Thursday, May 28, 1964, with all members of the Board present. Also present were Messrs. J. M. Smith, Walter B. Brown and P. C. Smith.

The following business was transacted.

RETIREMENT SYSTEM - REVISED MORTALITY TABLE AND EMPLOYER  
CONTRIBUTION RATES

At the opening of the meeting Mr. Tatum Gressette, Director of the Retirement System, appeared before the Board and recommended the adoption of two resolutions having to do with a revised mortality table for the Retirement System and revised employer contribution rates for 1964-65, 1965-66 and 1966-67. Both of these resolutions had been recommended by the System's actuary. (NDS. 18, 19)

The resolutions as proposed were unanimously approved by the Board. The Secretary was directed to file copies with the Secretary of State.

SINKING FUND LOANS APPROVED - ANDERSON COUNTY AND  
DORCHESTER COUNTY

The following Sinking Fund Loans were approved on recommendation of Mr. Walter Brown, Director of the Division of Sinking Funds and Property.

Anderson County	-	\$225,000.00
Dorchester County - School District 1	-	\$ 30,000.00

RECORDS MANAGEMENT PROGRAM - LETTER TO DEPARTMENTS

At the request of Mr. Walter Brown the Board reviewed a proposed letter to department heads requesting information needed to initiate a program of records management to go into effect July 1, 1964. (NO. 20)

With minor changes the letter as proposed was approved by the Board.

TAX COMMISSION - CHARGES AGAINST DEPARTMENTS FOR  
SALES AND USE TAX

The Board was advised that the Tax Commission had recently completed an

The Citadel (Cont'd)

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|---|--------------|
| 2) Extensions & Additions, Beach Club   | \$ 22,000.00 |
| To be financed by balances from prior bond issues (\$7,100.00), and from student activity fees. |              |

Winthrop College

- |   |            |
|---|------------|
| 1) Student Union Building   | 800,000.00 |
| To be financed by issuance of State Institution Bonds. The required tuition coverage for this amount of bonds is available. |            |

John G. Richards Industrial School

- |  |           |
|--|-----------|
| 1) Remodel Kitchen & Cafeteria   | 93,000.00 |
| 2) New Dormitory & Equipment   | 84,000.00 |
| Both of above projects to be financed by issuance of State Notes, authorized in 1964-1965 General Appropriation Act. |           |

Ports Authority

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|--|------------|
| 1) Reconstruction of Berth 2 at State Pier 15            | 350,000.00 |
| 2) Construction of Export Packing Plant at State Pier 15 | 140,000.00 |
| 3) Construction of Lumber Shed Addition at State Pier 15 | 28,000.00  |

Wildlife Resources Department

- |  |          |
|--|----------|
| 1) Lake Oliphant Access Path (Chester Co)<br>1/2 Federal Funds, 1/2 State Game and Fish Funds. | 3,275.98 |
| 2) Alljoy Access Area (Beaufort County)<br>1/2 Federal Funds, 1/2 Beaufort County Funds.       | 7,880.00 |

Mental Health Commission

- |  |           |
|--|-----------|
| Renovation of Electrical Distribution Systems -                              |           |
| 1) Palmetto State Hospital   | 20,350.00 |
| 2) S. C. State Hospital  | 29,225.00 |
| To be financed by issuance of State Notes as authorized by General Assembly. |           |

Adjutant General

- |  |            |
|--|------------|
| Construction of New Armory, Anderson   | 230,500.00 |
| To be financed by Federal Funds, issuance of State Notes authorized by 1964 General Assembly, and funds from sale of old Armory. |            |

PERMANENT IMPROVEMENTS - NOT ACTED UPON

University of South Carolina

- |   |              |
|---|--------------|
| Acquisition of Booker T. Washington High School from Columbia City School Board | 1,700,000.00 |
|---|--------------|

**2270**

audit of the records of State departments and institutions regarding sales and use tax on purchases outside the State. These audits indicated that in a number of instances departments had failed to pay the required tax and payment was now being demanded of them by the Tax Commission.

The Board was of the opinion that the Commission's charges should be paid if departments had funds available for that purpose. If funds are not available it is understood that the Tax Commission will necessarily drop charges against any such departments.

PERMANENT IMPROVEMENTS - PROJECTS APPROVED

University of South Carolina

- |  |                 |
|--|-----------------|
| 1) Men's Dormitories (2)                                     | \$ 2,000,000.00 |
| 2 Twin 7-story veiled block units, for<br>250 students each. |                 |
| 2) Women's Dormitory   | 1,420,000.00    |
| 20-story unit, for 391 students                              |                 |

The above projects are to be financed by the issuance of University Housing Bonds, authorized by General Assembly.

The Board approved the issuance of these bonds to the Housing & Home Finance Agency (Federal) at 3.625%, to mature over a 40 year period.

The issuance of these bonds was found to be within the revenue coverage required by the Board.

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|--------------------------------------|------------|
| 3) Land Acquisition, 600 Main Street | 150,000.00 |
|--------------------------------------|------------|

The University has begun condemnation proceedings to acquire this property, owned by Mehlman's, Inc. This amount is required by the court as a good faith deposit during the course of condemnation proceedings.

To be paid from the proceeds of the Institution Bond Issue of May, 1962.

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|--------------------------------------|------------|
| 4) Development of Urban Renewal Area | 180,000.00 |
|--------------------------------------|------------|

Resurfacing of streets, curbing, sidewalks, storm drainage, etc. in the 22 acre Urban Renewal area.

To be financed out of proceeds of Institution Bond Issue of May, 1962.

The Citadel

- |  |           |
|--|-----------|
| 1) Repairs to Chapel Organ, and Renovation of<br>Faculty Housing | 65,000.00 |
|--|-----------|

To be financed by issuance of State Institution Bonds. The required tuition coverage for this amount of bonds is available.

University of South Carolina (Cont'd)

This proposed purchase involved the issuance of State Institution Bonds of \$1,700,000.00. Action was not taken, since this amount of bonds would bring the total amount of State Institution Bonds outstanding to more than the \$25,000,000.00 statutory limit.

FORESTRY COMMISSION - BUDGET FOR 1964-65 OPERATION OF  
STATE PARKS

The Board had before it a communication from the Forestry Commission submitting a proposed budget for the operation of State Parks for 1964-65.

The Appropriation Act for 1964-65 provided funds for park operations based on the minimum requirements for maintaining park facilities on an inactive or closed basis. In the closing days of the Legislature action was taken to permit the operation of parks, however, on a limited basis. The Commission budget, based on this legislation, indicated that an additional \$85,151.00 would be required for park operations in 1964-65. (No. 21)

The Board reviewed the information submitted by the Commission but was of the opinion that there was not sufficient justification to approve the proposed operation on a deficit basis, or a basis that would otherwise anticipate additional appropriations by the 1965 Legislature.

INDUSTRIAL COMMISSION - CONTINGENT ALLOCATION REQUESTED  
FOR AUTOMOBILE PURCHASE

The Board was requested to provide an allocation of \$4,000.00 from the Civil Contingent Fund to the Industrial Commission for the purchase of an automobile for the additional Commissioner provided for at the last session of the General Assembly.

The Board declined to act on the request in view of regulations to be adopted at this meeting regarding State-owned automobiles.

CHERAW AIRPORT - REQUEST FOR ALLOCATION OF STATE FUNDS

Authorities of Cheraw and Chesterfield Counties requested the Board to approve an allocation of \$21,000.00 from the Civil Contingent Fund, or otherwise,



for airport improvements at Cheraw.

The Board noted that a request for funds for this airport had been considered at the last session of the General Assembly but that no action had been taken. The Board accordingly declined to approve the request.

MEDICAL COLLEGE - SALARY INCREASE APPROVED

The Board approved an increase in the salary of Dr. T. G. Bernthal from \$18,000.00 to \$20,000.00 per year effective June 1, 1964. It was understood that the additional funds for the increase are available from a research grant to the Medical College.

STATE TREASURER'S OFFICE - TRANSFER OF DEBT SERVICE  
FUNDS APPROVED

The Board was advised that the General Appropriation Act for 1964-1965 includes an item of \$6,000.00 under the State Treasurer's Office for principal payment on the \$100,000.00 State Note for the S. C. School for Boys to be paid January 1, 1965, whereas, this \$6,000.00 payment will be due July 1, 1964. The Board approved the transfer necessary to make this correction.

CONSOLIDATION OF "LUMP SUM" APPROPRIATIONS APPROVED

The Board approved the consolidation of itemized appropriations to so-called "lump sum" institutions for the fiscal year 1964-65. This was in accord with similar action taken with respect to appropriations to these institutions the past two fiscal years.

AREA TRADE SCHOOLS - PURCHASE OF LAND APPROVED

At the request of Dr. Jesse T. Anderson, State Superintendent of Education, the Board approved the purchase of a tract of land adjoining the Area Trade School property at Denmark. The purchase price of \$1,100.00 is to be paid from tuition revenue of the Trade School as authorized by the General Appropriation Act.

DEPARTMENT OF CORRECTIONS - EXTENSION OF LOAN

The Department of Corrections requested the Board's extension of the \$67,000.00 balance due July 10, 1964 on the State Sinking Fund loan of

\$441,000.00 obtained in August, 1958.

The Board approved an extension of the above \$67,000.00 balance, to be paid as follows:

July 10, 1964	\$17,000.00
July 10, 1965	10,000.00
July 10, 1966	20,000.00
July 10, 1967	20,000.00

STATE-OWNED AUTOMOBILES - REGULATIONS ADOPTED

Mr. J. M. Smith submitted for the Board's consideration certain proposed regulations applying to the operation of State-owned automobiles.

The regulations were reviewed and discussed in detail and with minor changes unanimously approved by the Board. A copy of these regulations as approved are attached herewith as a part of the minutes. (No. 22)

MEDICAL COLLEGE - APPROPRIATION FOR SCHOOL OF NURSING

Dr. Pratt-Thomas, President of the Medical College, advised the Board that it was expected that approximately \$30,000.00 of the 1963-64 appropriation for the School of Nursing would remain unspent at the end of this fiscal year. He accordingly requested the Board to approve the carrying forward of any balance in this appropriation for expenditure in 1964-65.

The Board was of the opinion that it had no authority to approve the continuation of any appropriation into the succeeding fiscal year even though the need of additional funds may otherwise appear to be justified. The request was accordingly declined.

SOUTH CAROLINA SANATORIUM - CONSTRUCTION OF DETENTION AREAS

Dr. Rudolph Farmer, Superintendent of the South Carolina Sanatorium, requested the Board's approval of the construction of certain detention areas within the hospital facilities of the Sanatorium for the detention of patients committed to the Sanatorium. Architectural plans for the proposed work were submitted.

The Board approved the proposed project provided funds are available

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within current appropriations to the Sanatorium.

No further business was considered and the meeting adjourned at 12:15

P. M.

2274

SOUTH CAROLINA RETIREMENT SYSTEM

No. 18

RESOLUTION FOR ADOPTION BY RETIREMENT BOARD

5-28-64

WHEREAS, Article 2, S. 61-15 authorizes this Board to adopt for the Retirement System such mortality, service and other tables as shall be deemed necessary; and

WHEREAS, The actuary has recommended by letter dated April 10, 1964, the adoption of new mortality tables for use in computing early retirement factors and option factors; and

WHEREAS, The actuary has also recommended that the annuity values based on Tables 10 through 15, previously adopted by this Board on February 18, 1946, should be continued in use for and only for the purpose of computing retirement benefits under the matching formula with respect to members whose benefits are computed as Class One benefits;

NOW, THEREFORE, BE IT

RESOLVED, That this Board hereby adopts the attached Table 18 as the official mortality table of the System for use from and after July 1, 1964, for the purpose of computing early retirement and option factors; provided that, in case of disability retirement, the age of the member shall be taken as five years greater than the actual age; and further provided that the annuity values based on Tables 10 through 15, adopted by the Board on February 18, 1946, shall be continued in use for and only for the purpose of computing retirement benefits under the matching formula with respect to members whose benefits are computed as Class One benefits.



The Retirement Board of the South Carolina Retirement System, at a meeting held on May 25....., 1964, approved the preceding resolution.

RETIREMENT BOARD  
SOUTH CAROLINA RETIREMENT SYSTEM

By.....

Chairman

Attest:

.....

Secretary

TABLE 18

## MORTALITY TABLE FOR PENSIONERS AND BENEFICIARIES UNDER OPTIONS

## WOMEN

AGE	LIVING	DYING	AGE	LIVING	DYING
13	1,000,000	3,581	64	721,457	12,935
14	996,419	3,581	65	708,522	13,685
15	992,838	3,585	66	694,837	14,475
16	989,253	3,581	67	680,362	15,303
17	985,672	3,588	68	665,059	16,168
18	982,084	3,594	69	648,891	17,067
19	978,490	3,599	70	631,824	17,993
20	974,891	3,609	71	613,831	18,942
21	971,282	3,618	72	594,889	19,908
22	967,664	3,631	73	574,981	20,878
23	964,033	3,646	74	554,103	21,844
24	960,387	3,664	75	532,259	22,795
25	956,723	3,683	76	509,464	23,710
26	953,040	3,706	77	485,754	24,579
27	949,334	3,732	78	461,175	25,378
28	945,602	3,761	79	435,797	26,087
29	941,841	3,794	80	409,710	26,685
30	938,047	3,831	81	383,025	27,147
31	934,216	3,873	82	355,878	27,451
32	930,343	3,920	83	328,427	27,571
33	926,423	3,972	84	300,856	27,488
34	922,451	4,028	85	273,368	27,180
35	918,423	4,093	86	246,188	26,633
36	914,330	4,164	87	219,555	25,837
37	910,166	4,242	88	193,718	24,794
38	905,924	4,329	89	168,924	23,505
39	901,595	4,422	90	145,419	21,989
40	897,173	4,528	91	123,430	20,274
41	892,645	4,641	92	103,156	18,396
42	888,004	4,767	93	84,760	16,400
43	883,237	4,907	94	68,360	14,340
44	878,330	5,056	95	54,020	12,278
45	873,274	5,222	96	41,742	10,269
46	868,052	5,403	97	31,473	8,372
47	862,649	5,599	98	23,101	6,638
48	857,050	5,814	99	16,463	5,105
49	851,236	6,048	100	11,358	3,794
50	845,188	6,303	101	7,564	2,719
51	838,885	6,581	102	4,845	1,871
52	832,304	6,880	103	2,974	1,232
53	825,424	7,206	104	1,742	773
54	818,218	7,558	105	969	459
55	810,660	7,941	106	510	258
56	802,719	8,352	107	252	136
57	794,367	8,797	108	116	66
58	785,570	9,275	109	50	30
59	776,295	9,789	110	20	13
60	766,506	10,339	111	7	5
61	756,167	10,928	112	2	1
62	745,239	11,557	113	1	1
63	733,682	12,225			

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No. 19  
5-28-64

SOUTH CAROLINA RETIREMENT SYSTEM

RESOLUTION FOR ADOPTION BY RETIREMENT BOARD

WHEREAS, Section 61-82 of the Retirement Laws of South Carolina authorizes this Board to establish such rules as it may deem necessary and equitable to all Class Two employers in connection with a revision in their contribution rates effective July 1, 1964;

NOW, THEREFORE, BE IT

RESOLVED, That the contribution rate payable by the State shall be as follows, for the fiscal years indicated;

For the fiscal year 1964-65:	5.60 per cent
For the fiscal year 1965-66:	6.80 per cent
For the fiscal year 1966-67:	7.50 per cent

AND BE IT FURTHER

RESOLVED, That the contribution rate payable by other Class Two employers shall be as follows, for the fiscal years indicated:

For the fiscal year 1964-65:	4.50 per cent
For the fiscal year 1965-66:	5.50 per cent
For the fiscal year 1966-67:	6.50 per cent

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The retirement Board of the South Carolina Retirement System,  
at a meeting held on .... *May 28* ....., 1964, approved the  
preceding resolution.

RETIREMENT BOARD  
SOUTH CAROLINA RETIREMENT SYSTEM

By.....  
Chairman

Attest:

.....  
Secretary

L 2279



TO HEADS OF ALL STATE AGENCIES:

No. 20

5-30-64

28

The 1964 General Assembly authorized the State Budget and Control Board to establish a system of Records Management under the operational control of the Board's Division of General Services. The purpose of this system is to assist State agencies in providing for the application of efficient and economical management methods of official State records to include the use of personnel, space, equipment, and supplies employed in the creation, maintenance, retention, preservation, and the destruction or disposal of records.

Governmental agencies create an increasingly large quantity of records and paper work at a great cost to the taxpayers of the State. The cost of creating and storing these records challenges all State officials to practice economies wherever possible without sacrificing good government, and it is to this end that the Records Management Program is directed.

While assistance will be given to agencies on any urgent records problems, the initial emphasis of the program will be upon the prompt disposal of inactive records in order to conserve filing equipment and space. Records that have no continuing value should be destroyed; those that are infrequently referred to should be transferred to the State's Records Center which is being provided at the recently acquired Esso property on Gervais Street here in Columbia. Some records may be microfilmed by the Division of General Services when this procedure is determined to be more economical than preservation of the original records. Records of lasting historical value should be transferred to the State Archives.

In order to initiate this program of Records Management, the Budget and Control Board at its meeting on May 28, 1964, instructed that I request each agency head to designate in writing by June 5, 1964, to the Director of General Services a responsible person to be Records Officer for his agency. The Records Officer will provide the necessary liaison between each agency and the Division of General Services of the Budget and Control Board. This person should be an employee on the administrative level who knows the overall functions and records of the agency. His duties will be in addition to his usual responsibilities.

As soon as agency records officers are designated, the Director of the Division of General Services has been instructed to call a meeting of all records officers and review with them the Records Management Program. This meeting will be held in the Hearing Room of the Public Service Commission (Room 318, Wade Hampton Office Building) on June 15, 1964, at 10 a.m. At this meeting forms and instructions to assist agencies in inventorying, classifying, and scheduling their records for retention, storage in the State's Records Center, microfilmed, or destroyed will be distributed and discussed.

Other phases of the Records Management System will be undertaken as soon as this initial phase of disposing of inactive records is accomplished. In the meantime, however, do not hesitate to call upon the Division of General Services for assistance if particular problems develop.

X ( I, as your Governor, and the Budget and Control Board strongly support this program, and I solicit your cooperation and assistance as a means of bringing about greater economy and efficiency in State Government.

*[To be transmitted by Secretary of Board]*



No. 21

5-28-64

SOUTH CAROLINA  
STATE COMMISSION OF FORESTRY

JOHN R. TILLER  
STATE FORESTER

P. O. BOX 357

COLUMBIA

May 21, 1964

The Hon. J. M. Smith, Secretary  
State Budget and Control Board  
Wade Hampton Office Bldg.  
Columbia, S. C.

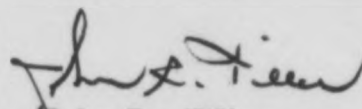
Dear Mr. Smith:

In accordance with my telephone conversation with you yesterday, I am transmitting herewith six copies of a proposed operating budget for the Division of State Parks for fiscal 1964-65, together with a full explanatory statement in regard to this budget proposal.

The Commission of Forestry respectfully requests that you present this matter to the Budget and Control Board at its meeting scheduled for May 28, 1964, for its consideration.

If I or any of the members of the Commission of Forestry can be of further assistance to you in this connection, please do not hesitate to advise.

Respectfully,

  
John R. Tiller  
State Forester

JRT:mbs

Enc.

cc: Members, Commission of Forestry

2282

## Explanation of Proposed Budget for 1964-65

### S. C. State Commission of Forestry - Division of State Parks

#### Introductory Information:

The 23 areas included in the State Park system are comprised of land, dams and lakes, buildings and structures, utilities, roads and bridges, having a total estimated value in excess of \$12,000,000, and which provided outdoor recreational opportunities to more than three and one-third million persons in 1962-63.

In fiscal 1963-64, the Division of State Parks was operated on a budget of \$415,796 (see column 1 of attached budget statement). The gates to these parks were closed and locked on September 8, 1963. Despite termination of facility operation, maintenance of grounds, buildings and equipment, etc., has, and must be, continued, so long as they remain the property of the State in order to protect the tremendous investment the State has in them. Likewise, protection of the parks against trespass, vandalism and fire must be maintained at a high level.

The events leading to the pending difficulty of operating the parks in accordance with Act No. 1047 of 1964, and within funds appropriated to the Division of State Parks for 1964-65 are as follows:

1. At the suggestion of the Budget and Control Board, no request for appropriations for the Division of State Parks for fiscal 1964-65 was given the Board at the Commission of Forestry hearing before the Board on October 31, 1963.

2. At the request of Representative J. Clator Arrants, Chairman of the House Committee to Study Present and Future Needs of State Parks, on February 18, 1964, the Commission of Forestry presented an appropriation request for fiscal 1964-65 in the amount of \$265,420 with which to maintain and protect the parks on a closed-gate, stand-by status (see column 2 of attached budget statement).

3. The appropriation of \$265,420 for the Division of State Parks passed both House and Senate without amendment and is the amount included in the Appropriation Bill for 1964-65, except that, in addition, an amount of approximately \$12,360 was also appropriated to grant personnel of the Division of State Parks a 5% salary increase effective July 1, 1964.

4. House Bill 1959 was introduced by the Ways and Means Committee and read the first time January 30, 1964. This Bill, as amended, was adopted by both the Senate and House on April 17, and was signed by the Governor on April 24, 1964. This Act, No. 1047, authorizes the Commission of Forestry to operate the state parks, restricted by certain provisions which limit or eliminate operation of certain state park facilities.



5. While under Act No. 1047 many of the facilities within the state parks may be reopened to full or restricted operation, no appropriation for operation of these facilities has been provided.

6. The Commission of Forestry, working closely with the Attorney General, has prepared an "Operating Plan - State Parks - 1964", copy of which has been given you. This Plan carefully sets forth those facilities within the parks which may be operated on a full, or restricted, basis. Generally, Act No. 1047 eliminates swimming and the operation of bathhouses, as well as the rental or use of family vacation cabins, but permits use of all other facilities in all state parks, except at Edisto Beach State Park which will remain closed, and at Santee State Park in which hiking and fishing only are permitted.

7. The Commission of Forestry has carefully considered the budget based on the appropriation of \$265,420 which was provided for the Division of Parks to maintain and protect these areas on a "stand-by" basis, and has found this appropriation to be inadequate on which to reopen the parks and operate the facilities permitted by Act No. 1047 during fiscal 1964-65.

8. The Commission of Forestry has very carefully prepared a proposed operating budget for fiscal 1964-65 which constitutes the minimum budget on which the parks may remain open and facilities operated in accordance with Act No. 1047. Full explanation of this proposed operating budget is given below.

#### Explanation of Separate Items:

##### A-1 Salaries:

The amount of \$267,631 budgeted under A-1 is for the minimum number of full-time personnel necessary to the operation of the 23 state parks. The increase of \$20,211 over the current 1963-64 budget includes the 5% salary increase to all personnel (\$12,360) and the reinstatement of two positions which were budgeted under A-2 Wages during 1963-64.

##### A-2 Wages:

Wages for extra labor (summer personnel who are employed for park maintenance and clean-up, etc.) are budgeted at \$9,025, a decrease of \$5,575 under 1963-64. This is only possible due to certain restricted operations.

No funds are budgeted for summer personnel (lifeguards, etc.) inasmuch as swimming and the use of bathhouses are not permitted under Act No. 1047. This is a reduction of \$42,125 under 1963-64.

##### A-3 Special Payments:

No funds are budgeted under this item which normally are used for payment for engineering and architectural services, inasmuch as no permanent improvements will be constructed during 1964-65.

B-2 Travel:

The principal increase under this item is an amount of \$1,500 for the Park Director inasmuch as he will furnish his own transportation on official business as opposed to using a state-owned automobile. Other minor increases are necessary in travel by work center personnel, park superintendents and members of the Commission.

B-3 Tel. and Tel.:

Expenditures in this item will continue on the same level as in 1963-64, and cannot be reduced.

B-4 Repairs:

Proposed expenditures under this item of \$9,000 are necessary for repairs to trucks, tractors and other equipment and for buildings and other installations. This is a reduction of \$2,650 under 1963-64.

B-6 Water, Heat, Lights and Power:

Expenditures are proposed at \$2,500, a reduction of \$1,150 under 1963-64.

B-7 Other Contractual Services:

Funds are budgeted in the amount of \$2,500 for contractual services in connection with park operations, repairs to wells, etc.

C-1 Food Supplies:

No funds are budgeted. Expenditures in this item usually include food supplies necessary to training schools for park personnel.

C-2 Fuel Supplies:

Funds are budgeted in the amount of \$500 for heating buildings and structures which may be used under provision of Act No. 1047. This is \$350 under the operating budget for 1963-64.

C-4 Office Supplies:

An item of \$2,800 is provided for office supplies necessary to the operation of the state parks.

C-5 Laundry Supplies:

The amount of \$3,000 is budgeted, a reduction of \$2,200 under 1963-64, for maintaining buildings and other structures and picnic tables in a sanitary condition.

C-6 Medical Supplies:

An item of \$200 is provided for needed medical supplies in all parks.

C-7 Educational Supplies:

A nominal amount of \$300 is provided for minimum needed educational supplies.

C-8 Motor Vehicle Supplies:

An amount of \$13,800, \$1,000 less than 1963-64, is proposed for essential motor vehicle supplies for trucks, tractors and power mowers required in the operation, protection and maintenance of the parks.

C-9 Agricultural Supplies:

\$1,400 is provided for normal necessary purchases of seed and fertilizer for maintenance of the state parks.

C-11 Maintenance Supplies:

\$22,000 is proposed for the purchase of necessary maintenance supplies for trucks, tractors, power mowers, buildings and other installations in order to maintain them in operable condition. This is a reduction of \$5,300 under 1963-64.

C-12 Other Supplies:

Funds are proposed in the amount of \$2,000 for other supplies necessary to the operation of the state parks, a reduction of \$350 under 1963-64.

D-1 Rents, D-2 Insurance, D-3 Contributions:

Normal amounts are proposed for expenditure under these non-fluctuating items.

G-1 Office Equipment:

An item of \$100 is proposed for office equipment, a reduction of \$400 under 1963-64.

G-3 Household Equipment:

A small amount of \$1,000, a reduction of \$2,000 under 1963-64, is proposed for necessary replacement of certain household equipment such as hot water heaters, etc., which are furnished in park superintendent residences.

G-4 Motor Vehicle Equipment:

\$6,000 is proposed for absolutely essential replacement of trucks in parks. This is a reduction of \$3,900 under 1963-64.

G-5 Agricultural Equipment:

Expenditures are proposed at \$3,000 for the necessary replacement of tractors and power mowers needed in the maintenance of the state parks. This is a reduction of \$1,500 under 1963-64.

G-8 Other Equipment:

An item of \$1,800 is proposed for the replacement of garbage disposal equipment, boats, picnic tables, etc., a reduction of \$3,101 under 1963-64.

The total proposed operating budget for 1964-65 is \$362,931, which is a reduction of \$52,865 under 1963-64.

This proposed operating budget, however, is in excess of the funds appropriated for the Division of State Parks for operation on a "stand-by" basis in the amount of \$85,151.

The Commission of Forestry respectfully urges careful consideration of this proposed budget, and respectfully requests that the Budget and Control Board give the State Commission of Forestry its approval to operate the Division of State Parks during fiscal 1964-65 under its proposed budget totaling \$362,931, with the understanding that the additional needed amount of \$85,151 will be included in the Deficiency Appropriation which will be acted upon by the 1965 General Assembly.

May 21, 1964

.. 2287



PROPOSED BUDGET

DIVISION OF STATE PARKS

1964-65

<u>Budget Classification</u>	Approved Operating Budget <u>1963-64</u>	Approved Budget Stand-by Status <u>1964-65</u>	Proposed Operating Budget <u>1964-65</u>
<b>A. PERSONAL SERVICES</b>			
A-1 Salaries:			
Director	10,100	10,100	10,605
Assistants, Operations (2)	16,600	16,600	17,325
Fiscal-Personnel Assistant	7,000	7,000	7,350
Payroll Clerk, Clerk-Steno., Bookkeeper, Tel. Opr.-Clerk.	16,420	16,420	17,241
Work Center Personnel	9,300	9,300	9,765
Park Superintendents	100,650	100,650	106,103
Park Assistants	85,250	48,000	97,037
Caretaker, Wayside Park	<u>2,100</u>	<u>2,100</u>	<u>2,205</u>
Total - A-1 Salaries	247,420	210,170	267,631
A-2 Wages:			
Extra Labor	14,600	6,000	9,025
Summer Personnel (Lifeguards, etc.)	42,125	-	- <u>/1</u>
A-3 Special Payments:			
	<u>500</u>	<u>-</u>	<u>-</u>
TOTAL - PERSONAL SERVICES	304,645	216,170	276,656
<b>B. CONTRACTUAL SERVICES</b>			
B-1 Freight, Express and Deliveries:			
	100	-	50
B-2 Travel:			
Director	500	400	2,000
Assistants, Operations (2)	2,800	2,400	2,400
Work Center Personnel (2)	400	400	550
Superintendents (23)	200	200	575
Other - Commission Members	100	100	200

/1 - If swimming permitted at any seacoast park, \$4,000 per park must be added for lifeguard services.

<u>Budget Classification</u>	<u>Approved Operating Budget 1963-64</u>	<u>Approved Budget Stand-by Status 1964-65</u>	<u>Proposed Operating Budget 1964-65</u>
B-3 Tel. and Tel. :	7,000	6,000	7,000
B-4 Repairs: Trucks, Tractors, Mowers, Buildings and Installations	11,650	5,000	9,000
B-5 Printing and Advertising:	250	-	250
B-6 Water, Heat, Lights and Power:	3,650	2,500	2,500
B-7 Other Contractual Services:	3,150	1,000	2,500
	<hr/>	<hr/>	<hr/>
TOTAL - CONTRACTUAL SERVICES	29,800	18,000	27,025
C. SUPPLIES			
C-1 Food Supplies:	300	-	-
C-2 Fuel Supplies:	850	200	500
C-4 Office Supplies:	2,800	500	2,800
C-5 Laundry Supplies:	5,200	500	3,000
C-6 Medical Supplies:	300	100	200
C-7 Educational Supplies:	500	-	300
C-8 Motor Vehicle Supplies: Trucks (38), Tractors (7), Power Mowers (42)	14,800	8,000	13,800
C-9 Agricultural Supplies:	1,400	1,400	1,400
C-10 Clothing and Dry Goods:	100	-	-
C-11 Maintenance Supplies: Trucks, Tractors, Mowers (87), Buildings and Installations	27,300	10,000	22,000
C-12 Other Supplies	2,350	500	2,000
	<hr/>	<hr/>	<hr/>
TOTAL - SUPPLIES	55,900	21,200	46,000

<u>Budget Classification</u>	<u>Approved Operating Budget 1963-64</u>	<u>Approved Budget Stand-by Status 1964-65</u>	<u>Proposed Operating Budget 1964-65</u>
D. FIXED CHARGES & CONTRIBUTIONS			
D-1 Rents:	250	250	250
D-2 Insurance:	750	750	750
D-3 Contributions:	350	350	350
	<hr/>	<hr/>	<hr/>
TOTAL - FIXED CGS. & CONTRBS.	1,350	1,350	1,350
G. EQUIPMENT			
G-1 Office Equipment:	500	500	100
G-2 Medical Equipment:	100	-	-
G-3 Household Equipment:	3,000	-	1,000
G-3a Bathhouse Equipment:	1,000	-	-
G-4 Motor Vehicle Equipment: Trucks, Replacement	9,900	6,000	6,000
G-5 Agricultural Equipment: Tractors and Power Mowers	4,500	1,200	3,000
G-7 Educational Equipment:	200	-	-
G-8 Other Equipment: Garbage disposal equipment, boats, picnic tables, etc.	4,901	1,000	1,800
	<hr/>	<hr/>	<hr/>
TOTAL - EQUIPMENT	24,101	8,700	11,900
	<hr/>	<hr/>	<hr/>
TOTAL - DIVISION OF STATE PARKS (Operating), Appropriated	415,796	265,420	362,931
For 5% Salary Increase to all Personnel		<u>12,360</u>	
		277,780	

May 21, 1964

2290



SOUTH CAROLINA  
STATE COMMISSION OF FORESTRY

JOHN R. TILLER  
STATE FORESTER

P. O. BOX 357  
COLUMBIA

May 14, 1964

The Honorable J. M. Smith  
State Auditor  
Wade Hampton State Office Building  
Columbia, South Carolina

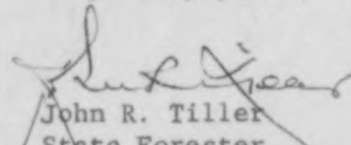
Dear Mr. Smith:

This is in reference to the May 11, 1964 letter from Forestry Commission Chairman Fulton B. Creech to the Honorable Donald S. Russell, Governor, copy to you, to which he attached a Proposed Operating Budget for Fiscal 1964-65 for the Division of State Parks totalling \$362,931.

Inadvertently, a copy of the Operating Plan, State Parks, 1964-65 and a copy of the Rules and Regulations Governing Operation and Protection of State Parks, approved on May 11, 1964 by the Commission of Forestry were not attached. They are attached for your information.

With kindest personal regards.

Very truly yours,

  
John R. Tiller  
State Forester

JRT:bd

Attachments

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S. C. State Commission of Forestry  
John R. Tiller, State Forester  
P. O. Box 357, Columbia, S. C.

News Release - 61 - 1963-64  
By: Walter T. Ahearn  
Assistant State Forester

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COLUMBIA, May 12, 1964 -- South Carolina's state parks will be reopened on or before June first on a restricted basis, according to the State Commission of Forestry.

Swimming and use of state park family vacation cabins and fishing cabins were prohibited by the 1964 General Assembly.

Facilities and activities which will be open to the general public include: picnicking, fishing, boating, park museums and relic rooms, nature trails, barbecue pits, refreshment stands, and family camping areas.

Edisto Beach State Park in Charleston County will remain closed, and Santee State Park in Orangeburg County will be open only as a nature study area and for fishing, and for no other purpose.

Organized groups may use group camp facilities, pavilions, picnic areas, amphitheatres and meeting places within the parks upon filing with the park superintendent an application at least 48 hours in advance and securing permission for such use.

An over-all operating plan and rules and regulations pertaining to the operation of the state parks under legislation passed by the 1964 General Assembly were approved at a meeting of the State Commission of Forestry on May 11.

At the conclusion of the meeting Chairman Fulton B. Creech issued the following statement:

-MORE-

2292

"The 1964 General Assembly enacted legislation which authorizes the reopening of the state parks on a highly restrictive basis. The Forestry Commission shall, to the best of its ability, operate the state parks in accordance with the provisions set forth in Act No. 1047.

"The rules and regulations governing the operation of the state parks and the over-all operating plan have been reviewed with and concurred in by the Attorney General.

"It is absolutely essential that all citizens utilizing the state parks fully understand that the provisions of Act No. 1047 are to be complied with and that under no circumstances will disorderly conduct or a disturbance of the peace be tolerated.

"Many administrative details must be completed before the parks can be reopened. However, these matters are receiving top priority attention so that the parks can be reopened to the general public on or before June 1, 1964."

NOTE TO EDITOR:

Attached is a copy of the state park operating plan and state park rules and regulations.

## OPERATING PLAN - STATE PARKS - 1964

The statutes which the Forestry Commission was enjoined from enforcing have all been changed by the new law enacted by the 1964 General Assembly so that they are effectually repealed. These statutes all related to racially segregated parks. In their place, there has been substituted the several provisions set forth in H. 1959. Therefore, all reference to segregation in the state parks has been removed by the General Assembly.

### General Authority:

Under Section 51-2.1, the State Commission of Forestry is given general authority to "control, supervise, maintain and, wherever practicable, improve all parks belonging to the State, for general recreational, educational, and forestry purposes . . . ." This is exactly the authority given to the Forestry Commission as set forth in Section 51-1 of the 1962 Code, and this new Section 51-2.1 repeats this authority - with additional authority to "control, supervise, maintain and, wherever practicable, improve all parks . . . . for . . . . forestry purposes".

### General Authority - Restrictions:

Under the provisions of Act No. 1047 of 1964, however, the general authority given the Commission of Forestry in regard to state parks is restricted by certain provisions which limit or eliminate operation of certain state park facilities.

These are described as follows:

1) Section 51-2.1 states ". . . . ., provided, however, that swimming and rental or use of park cabins shall not be allowed". This provision clearly eliminates swimming facilities as have been made available to the general public in the past as a facility which may be operated under this provision. It also clearly eliminates the rental or use of family vacation cabins or fishing cabins which heretofore have been made available to the public under a system of application and permit.

2a) Section 51-2.2 states "The Commission shall operate the parks without facilities or publicly conducted activities, exclusive of camping facilities, and all publicly owned buildings and structures within parks shall be closed to entry by the general public". This provision generally closes all buildings and structures to any use by the general public, "exclusive of camping facilities". This provision, thus, will permit the Commission to keep open and to operate all the camping facilities in all its parks which, by long-time definition and operation, include both family camping and group camping, with all usual appurtenant facilities which have historically been part of such camping in state parks.

2b) Section 51-2.2 further states "Provided, however, that organized groups may use the pavilions, picnic areas, and meeting places within the parks,

upon filing with the Park Superintendent of the park involved an application to be allowed to use the particular park facilities at least forty-eight hours in advance of the proposed use, and securing permission for such use from the Superintendent, who shall not give such permission to any two or more groups for use of the same area and buildings at the same time". This, then, opens certain publicly owned buildings and structures within the parks to use by the general public, but only under certain prescribed conditions.

2c) Section 51-2.2 further provides "That any museum or relic room located in any park shall remain open". These facilities will be open, and available to the general public without restriction.

2d) Section 51-2.2 also provides "That where a park is located on any seacoast in this State, a request to the State Commission of Forestry from a majority of the legislative delegation, including the Senator, of the particular county concerned to permit additional activities and the use of additional facilities or to eliminate camping in a park located in the county, shall be granted". Under the terms of this provision, any activity or any facility located within any seacoast park may be opened or made available to the general public, or camping may be eliminated, under certain prescribed conditions. Seacoast parks, however, shall be operated precisely in the same manner as all other parks unless, by request of the legislative delegation as set forth above, additional facilities are made available or camping eliminated.

3) Section 51-2.4 provides that "notwithstanding any other provision of law, Edisto Beach State Park shall remain closed until further action by the General Assembly; and Santee Park in Orangeburg County shall be open only as a nature trail or a place to be visited and for fishing and for no other purpose". This provision is clearly defined within itself.

#### Operation of Facilities

The several different types of facilities within the state parks are defined below and such use as may (or may not) be made of them is stated.

##### Picnic Areas:

1) Sheds, picnic shelters, pavilions, or other buildings or structures where picnic tables are made available for the purpose of eating.

These facilities are, under Section 51-2.2 (2a and b, above) closed to entry by the general public.

These facilities may be used under the following conditions:

a) They may be used only by organized groups.

b) Such groups must make application for such use to the Superintendent at least forty-eight hours prior to the proposed use.



c) The Superintendent will issue a permit to cover the specific intended use only.

d) Permits shall not be granted to any two or more groups for the use of the same area and buildings at the same time.

2) Picnic tables, either single or in groups, which are not located within any building, shed, pavilion, shelter or other structure, and which are made available for eating.

These facilities are made available to the general public, except under the following condition:

An organized group may make application for one or more tables, in which case the organized group shall have exclusive use of the picnic table or tables, and the area in which they are located, granted under permit by the Superintendent.

#### Barbecue Pits:

Pits, covered by a shelter of some type, which are made available for the purpose of barbecuing, grilling, roasting or other type of cooking.

These facilities, not specifically covered by statute, may be used under the following condition:

By an organized group who may make application to the Superintendent who shall grant a permit for the exclusive use of the specific facility to the said group.

#### Swimming:

Swimming facilities, such as lakes, ponds, pools or surf as have been made available to the general public in the state parks are, under Section 51-2.1 (1, above), closed, and swimming shall not be allowed, except that at any sea-coast park, a request of a majority of the legislative delegation, including the Senator, can require the Commission to make this facility available to the general public.

#### Bathhouses:

Bathhouse facilities, as have been made available in the state parks for the purpose of dressing, undressing, showering, etc., in connection with swimming shall, under the terms of Section 51-2.2 (1 and 2a, above), be closed to entry by the general public, with the following exception:

Where sanitary facilities are housed in these bathhouses, these may be made available to the public, properly regulated, provided these facilities are sealed off from the remainder of the bathhouse building.

Boating:

Boating, as a facility which has been made available in state parks, is not specifically covered by statute and may be used by the general public, subject to any or all laws, or rules and regulations regarding boating formulated by the Commission of Forestry.

Fishing:

Fishing, as a facility which has been made available in state parks, is not specifically covered by statute and may be used by the general public, subject to any or all laws, or rules and regulations regarding fishing formulated by the Commission of Forestry.

Family Vacation Cabins:

Family vacation cabins as have been made available in state parks are, under Section 51-2.1 (1, above), closed to any rental or use.

Fishing Cabins:

Fishing cabins as have been made available in state parks are, under Section 51-2.1 (1, above), closed to any rental or use.

Group Camps:

Group camps, a facility which has been made available in certain state parks for a long number of years, are, under Section 51-2.2 (2a, above), closed to entry by the general public.

These facilities, defined as a self-contained encampment consisting of kitchen and mess hall, recreation hall, infirmary, counselors quarters, arts and crafts shelters, and huts, with all usual appurtenant facilities which have historically been a part of such camping in state parks, except swimming which, by law is specifically denied, may be used under the following conditions:

- a) They may be used only by organized groups.
- b) Such groups must make application for such use to the State Commission of Forestry at least forty-eight hours prior to the proposed use.
- c) The Commission will issue a permit to cover the specific intended use only.
- d) Permits shall not be granted to any two or more groups for the use of the same area and buildings at the same time.
- e) In accordance with the law, swimming in any lake or pond on any state park in connection with group camping is prohibited.

Family Camping:

Family camping, a facility which has been made available in certain state parks and which is defined as an area on which a tent or other temporary structure may be placed, or a trailer parked, may, under Section 51-2.2 (2a, above), be made available, together with the privilege of using all usual appurtenant facilities usually made a part of this type of camping in state parks; subject, of course, to such rules and regulations as may be formulated by the Commission in regard to family camping.

Fishing Pier:

See general provisions under Fishing, above.

Recreation Buildings:

Recreation buildings as are made available in certain state parks are, under the terms of Section 51-2.2 (2a and 2b, above), closed to the general public.

These facilities may be used under the following conditions:

- a) They may be used only by organized groups.
- b) Such groups must make application for such use to the Superintendent at least forty-eight hours prior to the proposed use.
- c) The Superintendent will issue a permit to cover the specific intended use only.
- d) Permits shall not be granted to any two or more groups for the use of the same building at the same time.

Tea Rooms - Grills:

Tea rooms or grills as have been made available in certain state parks to the general public, located in all or part of any building on a state park and into which the general public must enter to be served and to eat, are, under the terms of Section 51-2.2 (2a and 2b, above), closed to entry by the general public.

These facilities may be used under the following conditions:

- a) They may be used only by organized groups.
- b) Such groups must make application for such use to the Superintendent at least forty-eight hours prior to the proposed use.
- c) The Superintendent will issue a permit to cover the specific intended use only.
- d) Permits shall not be granted to any two or more groups for the use of the same facility at the same time.

Refreshment Stands:

Refreshment stands as have been provided in state parks are located in a separate structure or a part of a larger structure or building, up to which the general public walks - but does not enter - for the purpose of buying sandwiches, cold drinks, candy, sun glasses, cigarettes, matches, and other such goods.

Since these structures are not open to or available to the general public, they may be operated for the benefit of the general public who may enter the parks in accordance with the law and the rules and regulations of the Commission.

Amphitheaters:

Amphitheaters are facilities which are made available in certain state parks. These facilities, open areas of certain special topography, design and construction, are not specifically covered by statute and are available to the general public, except under the following condition:

An organized group may make application for use of an amphitheater in which case such organized group shall have exclusive use of the amphitheater granted under permit by the Superintendent.

Nature Trails:

Nature trails are facilities which are made available in state parks for the purpose of study of flora, fauna, soil, etc., of the area.

These facilities, not specifically covered by statute, are available to the general public.

Museums:

Museums are facilities which are made available in certain state parks.

These facilities, under the terms of Section 51-2.2 (2c, above), shall remain open to the general public.

General:

The operation of any or all facilities in state parks shall be subject to the provisions of the law, and to any or all rules and regulations which are, or may be, formulated by the Commission of Forestry governing the operation and/or use and protection of said facilities as are provided for in Section 51-3, Rules and Regulations for Protection, Operation, etc., of State Parks, which states "The State Commission of Forestry may make such rules and regulations as it deems advisable for the protection, preservation, operation, use and maintenance and for the most beneficial service to the general public of the state parks in this State and as may be necessary to carry out the purposes of this chapter".



RULES AND REGULATIONS  
GOVERNING  
PROTECTION, OPERATION, ETC., OF STATE PARKS

1. PERSONAL CONDUCT: It shall be unlawful for any person or persons to conduct themselves in a disorderly manner of any kind. The consuming or displaying in public of any beverage of alcoholic content shall be considered disorderly conduct. State parks are quiet areas, and no noises shall be tolerated which result in the annoyance of others.
2. STATE PROPERTY: It shall be unlawful to destroy, injure, deface, remove or disturb in any way any state park building, sign, marker, fence, gate or other structure or equipment; or any tree, flower, vegetation, rock, mineral formation; or any animal, bird or wildlife. If the removal of noxious or poisonous growth is necessary, a park employee shall be notified.
3. FIRES: Building of fires is prohibited except at designated places in regular fireplaces, pits or stoves. No lighted match, cigarette, cigar, pipe heel or other burning material shall be thrown or dropped in any grass, leaves, twigs or other combustible material.
4. SANITATION: It shall be unlawful to dispose of any garbage, bottles, cans or other refuse or contaminating material other than by placing in receptacles provided for such purpose; except primitive camping groups may receive special instructions from park superintendents. Comfort stations shall be used in a clean and sanitary manner. Pollution of the water supply, streams or lakes in a state park is prohibited.
5. FIREARMS: It shall be unlawful for any person or persons other than officers of the law to have in their possession or under their control any firearms, air guns, explosives, traps or nets with the exception of firearms which are unloaded both in barrels and magazines and duly sealed by an authorized park attendant or kept in a carrying case.
6. DOGS AND CATS: Dogs and cats running at large are prohibited in the parks. Dogs may be kept on short leash; except that no dogs or other pets are permitted in any building. Employees may be authorized by the director to keep dogs at their official residence.
7. WILDLIFE: State parks are wildlife sanctuaries. No person shall take, kill, hunt, pursue, disturb or molest any wild bird or animal at any time in any state park.
8. PICNICKING: Picnicking or eating of lunches shall be confined to buildings, structures, and areas provided as assigned by the superintendent or park official, and provided for such use. Refuse and litter shall be properly disposed of before leaving.
9. SWIMMING: Swimming within the state parks is prohibited.

10. CHANGING OF CLOTHES: Changing of clothes in toilets, automobiles or in any place within the state park other than a designated building is strictly prohibited.
11. FISHING: The laws of the State in regard to seasons, limits and methods of fishing shall be in force in the state parks. There shall be no bank fishing.
12. VEHICLES: The operation of motor vehicles in excess of the posted speed limits is prohibited. Motor vehicles shall not be operated on any but regular park roads provided for the purpose. Parking shall be limited to regularly designated areas provided for the purpose.
13. BOATS: Use of privately owned boats on lakes or streams within the state parks is prohibited, except upon written permit issued by the director. Motor boats are prohibited on all waters lying wholly within state park areas, except that electric motors may be used under written permit from the park superintendent.
14. PRIVATE OPERATIONS AND ADVERTISEMENTS: No person, association or corporation shall engage in or solicit any business within state parks except as authorized by a duly executed written agreement or permit. Private notices or advertisements shall not be posted, distributed, or displayed in any state park.
15. HOURS OF OPERATION: The use of the state parks shall be the daylight hours from 9:00 A.M. to 8:00 P.M., E.S.T., when the park gate shall be closed and locked. No individual or group may remain in the park past the closing hour except registered paying guests with written permit from the park superintendent, and except that parks may be closed temporarily during periods of high fire danger, in the event of an emergency, or for repairs.

May 11, 1964

2301

May 28, 1964

REGULATIONS BY THE STATE BUDGET AND CONTROL BOARD

No. 22

RELATING TO THE USE OF STATE-OWNED AUTOMOBILES

- o -

1. Each State-wide, elective official shall be allotted an automobile of appropriate model and shall be entitled to have same maintained and serviced as a perquisite of his office.
2. The head of any State Institution, upon written request of its governing body to the State Budget and Control Board for approval, and if such approval is granted, may be provided with a State-owned and operated automobile for his or her official use.
3. Additional State-owned and operated automobiles may be assigned to designated positions at such State Institutions with approval of the State Budget and Control Board after written request therefor, and specific justification thereof, has been made by the institution.
4. The State Budget and Control Board may in its discretion, and upon the written request and specific justification of a departmental head or governing body, approve the assignment of a State-owned automobile for official use only of such department head.
5. Additional State-owned automobiles may be allotted to a State department by the State Budget and Control Board, upon a showing that official use of such automobile will involve official travel of not less than 12,000 miles per year, or that other specified factors distinctly and clearly justify the use of a State-owned automobile.
6. Unassigned State-owned automobiles may be maintained as a Motor Pool by State Institutions or Departments, upon plans and operating procedures approved by the State Budget and Control Board, but quarterly reports of such pool operations shall be submitted to the Budget and Control Board, in such detail as shall be required by the Board, justifying such activity from a cost standpoint.
7. With the exception of the officials designated in Item 1 hereof, each Department and Institution head shall be required to certify to the State Budget and Control Board, quarterly, the mileage travelled by each automobile, pooled or otherwise assigned to such Department or Institution; that such mileage was on official State business; the operating expenditures of such vehicle; and any other information that may be required in such report by the State Budget and Control Board. Such reports shall be considered as public records.
8. The make, model and accessories of State-owned automobiles, pooled or otherwise assigned to any State Department or Institution, shall be subject to approval by the State Budget and Control Board and all such cars shall be purchased on competitive bids through the State Purchasing Agency.
9. Any State employee, now operating a State-owned automobile, who may be disqualified from such by these regulations, may purchase such State-owned automobile and pay for same in installments through the Division of Sinking Funds and Property of the State Budget and Control Board without interest. The price to be paid by the employee shall be the cost to the State, less depreciation thereon computed in accordance with the depreciation schedule of the Blue Book as applied to such cost to the State.
10. The State Highway Patrol, the Governor's State Constabulary, and Game Wardens are exempted from the requirements of these regulations.
11. These regulations shall take effect as to the disposition of presently State-owned and operated automobiles on September 1, 1964. As to acquisition of additional automobiles the regulations are effective as of now.

AGENDA MATERIALS  
AND SUPPORTING DOCUMENTS  
FOR THE MEETING OF  
MAY 28, 1964



PERMANENT IMPROVEMENTS

- o -

University of South Carolina

- ✓ 1. Men's Dormitories - \$2 000 000 00  
2 Twin 7-story veiled block  
units, located in area of  
other dormitories of this type.

For 250 students each.

- ✓ 2. Women's Dormitory - 1 420 000 00  
20-story unit, to be located  
near recently built multi-story  
dormitory.

For 391 students.

The above projects are to be financed by the issuance of University Housing Bonds, as authorized by legislation.

Rental income from existing facilities is sufficient to provide the 125% coverage required by the Board, based on 20 year, 4½% bonds.

✓ The University proposes to finance these buildings through the Housing and Home Finance Agency (Federal) over 40 years at 3.625%.

- ✓ 3. Land Acquisition, 600 Main Street - 150 000 00  
Lot and Commercial Building, owned by  
Mehlman's, Inc. Needed for site for  
proposed men's dormitories.

Property is under condemnation proceedings.  
This amount must be deposited with the court  
by the University.

To be paid from proceeds of bond issue of  
May 1, 1962.

4. Acquisition of Booker T. Washington High School - 1 700 000 00  
The University has negotiated arrangements  
with Columbia City Schools for the purchase  
of this property, located adjoining the  
dormitory area of the University campus.

The School Board has an option on a site for  
a new school, pending approval of this property  
sale to the University.

To be financed by issuance of State Institution  
Bonds. University meets the tuition coverage  
requirement. Actual issuance of bonds would have  
to be scheduled over a period of time, in view of

*Comment, due to  
25 M. limit*

the \$25,000,000 ceiling on the total amount of State Institution Bonds that may be outstanding.

(The University and City School Board are particularly anxious that this proposal not be given any publicity at this time.)

- ✓ 5. Development of Urban Renewal Area - 180 000 00  
Project involves resurfacing of streets, curbing, sidewalks, storm drainage, etc., in the 22 acre Urban Renewal Area.

To be financed out of proceeds of bond issue of May 1, 1962.

(Copies of the above University proposals are attached.)

The Citadel

- ✓ 1. Repairs to Chapel Organ and Building Renovations - 65 000 00  
Project involves repairs to organ in Summerall Chapel, due to age and deterioration, and exterior walk on the Faculty Apartment House.

To be financed by issuance of State Institution Bonds. Tuition coverage requirements can be met.

- ✓ 2. Extensions and Additions at Beach Club - 22 000 00  
Project involves the provision of additional facilities at the Beach Club property on Sullivan's Island. Garage to be added, extend housing accommodations for Club manager, and enlarge kitchen and ladies' lounge.

To be financed by balances remaining from bond issues (\$7,100), balance from operational funds.

Winthrop College

- ✓ 1. Student Union Building - 800 000 00  
College does not now have a central facility for such activities as book store, post office, canteen, and other student services.

To be financed by issuance of State Institution Bonds. College can meet tuition coverage requirements.

2305

Ports Authority

- |   |   |   |            |
|---|---|---|------------|
| ✓ | ✓ | 1. <u>Reconstruction of Berth 2 at State Pier 15</u> -            | 350 000 00 |
| ✓ | ✓ | 2. <u>Construction of Export Packing Plant at State Pier 15</u> - | 140 000 00 |
| ✓ | ✓ | 3. <u>Construction of Lumber Shed Addition at State Pier 15</u> - | 28 000 00  |

Above projects to be financed from funds now available to the Authority for this purpose.

John G. Richards Industrial School

- |   |   |   |           |
|---|---|---|-----------|
| ✓ | ✓ | 1. <u>Remodel Kitchen and Cafeteria</u> - | 93 000 00 |
| ✓ | ✓ | 2. <u>New Dormitory and Equipment</u> -   | 84 000 00 |

To be financed by issuance of State Notes, as authorized by 1964 General Assembly.

Wildlife Resources Department

- |   |                                       |          |
|---|---------------------------------------|----------|
| ✓ | 1. <u>Lake Oliphant Access Path</u> - | 3 275 98 |
|   | (Chester County)                      |          |
| ✓ | 2. <u>Alljoy Access Area</u> -        | 7 880 00 |
|   | (Beaufort County)                     |          |

To be financed by Federal funds ( $\frac{1}{2}$ ) and State funds ( $\frac{1}{2}$ ).

Mental Health Commission

Renovation of Electrical Distribution Systems:

- |   |   |                              |           |
|---|---|------------------------------|-----------|
| ✓ | ✓ | 1. Palmetto State Hospital - | 20 350 00 |
| ✓ | ✓ | 2. S. C. State Hospital -    | 29 225 00 |

Proposals are based on a recent engineering study of electrical systems. This is the first of a series of recommended improvements.

To be financed by issuance of State Notes, as authorized by legislation.

Adjutant General

- ✓✓ 1. Anderson Armory -  
New Armory.

230 500 00

To be financed by Federal funds,  
issuance of State Notes authorized  
by 1964 General Assembly, and funds  
from sale of old armory.



✓ FORESTRY COMMISSION

*No action till Fall*  
The Forestry Commission has submitted a revised budget for the operation of State Parks for 1964-65 based on the special legislation dealing with Park operations. The Commission has figured that an additional \$85,151.00 will be necessary. (See attached letter and other material.)

✓ INDUSTRIAL COMMISSION *Deferred*

The Industrial Commission has requested an allocation of \$4,000.00 from the Civil Contingent Fund for the purchase of an automobile for the additional Commissioner added by the last session of the Legislature.

✓ CHERAW AIRPORT *No - not appn by Leg*

Mayor Ingram, of Cheraw, Senator Leppard and other citizens of Chesterfield County have requested an allocation of \$21,000.00 from the Civil Contingent Fund for construction of an airport at Cheraw. If such funds are not available from the Contingent Fund, the group would like such other assistance in the matter as the Board may be able to give them.

✓ MEDICAL COLLEGE

*N* The Medical College has requested the Board's approval of an increase in the salary of Dr. T. G. Bernthal from \$18,000.00 to \$22,000.00 per year. The request is based on supplementary funds available through a research grant.

✓ STATE TREASURER'S OFFICE

*N* The Appropriations Act for 1964-65 makes the following provision for debt service on the \$100,000.00 of State Notes recently issued for the South Carolina School for Boys:

July 1, 1964	Interest	\$2,250.00
January 1, 1965	Principal	6,000.00
January 1, 1965	Interest	2,250.00

These items were inserted in the Appropriations bill in anticipation of the issuance of the notes. When the notes were actually issued the maturity 2308

dates are not the same as indicated above. The correct maturity dates and amounts are as follows:

July 1 1964	Principal	\$6,000.00
July 1 1964	Interest	2,250.00
January 1 1965	Interest	2,115.00

The Board is requested to approve the necessary transfers to correct the above error.

#### STATE-OWNED AUTOMOBILES

The Board will be asked to consider certain proposed regulations regarding State-owned automobiles.

#### CONSOLIDATION OF LUMP SUM APPROPRIATIONS

The Board will be asked to consider consolidating the appropriations to so-called lump sum institutions for 1964-65. (This is the same action taken by the Board with respect to these appropriations the past two fiscal years.)

#### AREA TRADE SCHOOL

Superintendent of Education Jesse T. Anderson has requested the Board's approval of the purchase, for \$1,100.00, of a small tract of land by the Area Trade School in Denmark. The tract adjoins property now owned by the School and is needed for construction of additional shop facilities.

The land would be paid for out of tuition revenue of the School. The Appropriations Act authorizes the use of tuition revenue for permanent improvements when approved by the Budget and Control Board.

#### BOARD OF CORRECTIONS

1. For the information of the Board there is attached a copy of a letter from Ellis MacDougall indicating certain changes made by the Board of Corrections in the use of its facilities.

2. The Board of Corrections has requested the Board to approve a revision in the maturity schedule of certain indebtedness due by the Department

to the Division of Sinking Funds and Property.

A balance of \$67,000.00 will be due July 10, 1964 on a loan made to the Department August 1958. The Department requests that this balance be extended to become due over the next four years as follows:

July 10, 1964	\$17,000.00
July 10, 1965	10,000.00
July 10, 1966	20,000.00
July 10, 1967	20,000.00

This indebtedness is payable from revenue from Prison Industries. It is felt that this extension is needed to relieve the Prison Industries Division of an excessive amount of indebtedness at this time.

#### GENERAL SERVICES

The Board will be asked to consider a budget for the operation of the proposed General Services Division for 1964-65.

TO HEADS OF ALL STATE AGENCIES:

The 1964 General Assembly authorized the State Budget and Control Board to establish a system of Records Management under the operational control of the Board's Division of General Services. The purpose of this system is to assist State agencies in providing for the application of efficient and economical management methods of official State records to include the use of personnel, space, equipment, and supplies employed in the creation, maintenance, retention, preservation, and the destruction or disposal of records.

Governmental agencies create an increasingly large quantity of records and paper work at a great cost to the taxpayers of the State. The cost of creating and storing these records challenges all State officials to practice economies wherever possible without sacrificing good government, and it is to this end that the Records Management Program is directed.

While assistance will be given to agencies on any urgent records problems, the initial emphasis of the program will be upon the prompt disposal of inactive records in order to conserve filing equipment and space. Records that have no continuing value should be destroyed; those that are infrequently referred to should be transferred to the State's Records Center which is being provided at the recently acquired Esso property on Gervais Street here in Columbia. Some records may be microfilmed by the Division of General Services when this procedure is determined to be more economical than preservation of the original records. Records of lasting historical value should be transferred to the State Archives.

In order to initiate this program of Records Management, the Budget and Control Board at its meeting on May 28, 1964, instructed that I request each agency head to designate in writing by June 5, 1964, to the Director of General Services a responsible person to be Records Officer for his agency. The Records Officer will provide the necessary liaison between each agency and the Division of General Services of the Budget and Control Board. This person should be an employee on the administrative level who knows the overall functions and records of the agency. His duties will be in addition to his usual responsibilities.

As soon as agency records officers are designated, the Director of the Division of General Services has been instructed to call a meeting of all records officers and review with them the Records Management Program. This meeting will be held in the Hearing Room of the Public Service Commission (Room 318, Wade Hampton Office Building) on June 15, 1964, at 10 a.m. At this meeting forms and instructions to assist agencies in inventorying, classifying, and scheduling their records for retention, storage in the State's Records Center, microfilmed, or destroyed will be distributed and discussed.



TO HEADS OF ALL STATE AGENCIES

.2.

(Date)

Other phases of the Records Management System will be undertaken as soon as this initial phase of disposing of inactive records is accomplished. In the meantime, however, do not hesitate to call upon the Division of General Services for assistance if particular problems develop.

X ( I, as your Governor, and the Budget and Control Board strongly support this program, and I solicit your cooperation and assistance as a means of bringing about greater economy and efficiency in State Government.

*To be transmitted by Sec. of Adm.)*

State of South Carolina

## South Carolina Tax Commission

COLUMBIA

OTIS W. LIVINGSTON  
CHAIRMANSAM N. BURTS  
JAMES A. CALHOUN, JR.  
OTIS W. LIVINGSTON  
HAROLD F. MURPH  
ROBERT C. WASSON  
COMMISSIONERS

May 12, 1964

IN REPLY REFER  
TOState Budget & Control Board,  
Sinking Fund Division,  
Hampton Office Building,  
Columbia, S. C.F.U. 6-1-64  
AUDIT DEPARTMENT  
AUDIT NUMBER A1074920  
LICENSE NO. 40-70544-903

Gentlemen:

Attached schedules represent results of a recent audit of your firm, showing additional tax due (penalty and interest included where applicable) in the amount of \$1,998.76. A check mark has been placed opposite the paragraph or paragraphs below which apply to you.

(X) Records in this office (supported by the aforesaid schedules) indicate you have not filed returns for the ~~month/quarters covered~~ period July 1, 1951 through September 30, 1963.

Even though an audit has been made, you are required by law to file a separate return for each period for which you have not previously filed returns. A penalty (25% of tax) and interest ( $\frac{1}{2}$  of 1% of tax) has been added to the figures on our schedule since these returns are now delinquent. If said returns are not filed within twenty (20) days from date of this letter, the penalty will be increased to 50% and interest to 1% for each month or fraction thereof from "date tax due" to "date paid." This is in accordance with the provisions of Sections 65-1432.1 and 65-1463, respectively, Code of Laws 1952 and Acts Amendatory Thereto.

( ) Proposed adjustments of additional tax or credit are indicated on attached schedules of periods for which returns were filed and paid. If no protest or payment is received within thirty (30) days, adjustments will be made as indicated and this office compelled to proceed with collection under assessment provisions of the Code of Laws 1952 and Acts Amendatory Thereto.

Should you protest, the protest, together with any additional statements of fact must be submitted in duplicate, under oath, to this office within thirty (30) days of date of this letter, and should contain the following information:

- a - Name and address of taxpayer.
- b - Audit number.
- c - License or registration number.
- d - Period or periods involved.
- e - An itemized schedule of the findings to which taxpayer takes exceptions.
- f - A summary statement of the grounds upon which taxpayer relies in connection with each exception.
- g - In the event taxpayer desires a conference with members of this Division, or hearing before the Commission, a statement to that effect, setting forth items he desires to discuss.

Yours very truly,

SOUTH CAROLINA TAX COMMISSION  
SALES AND USE TAX DIVISION  
JOE L. ALLEN, JR., DIRECTOR

 A handwritten signature in dark ink, appearing to read "Peter A. Wiehrs".
   
Peter A. Wiehrs, Field Supervisor


2313

**State of South Carolina**  
**SOUTH CAROLINA TAX COMMISSION**

SALES AND USE TAX DIVISION

COLUMBIA 1, S. C.

RETURN REQUESTED

ALWAYS REFER TO THIS NUMBER  
 WHEN WRITING THE DIVISION  
 REGISTRATION NO. 




**USE TAX RETURN**

For Quarterly Period Ended

OWNER NAME AND LOCATION

**IMPORTANT**  
 This return **DUE** on the 1st day of  
 month following period covered by the  
 return, and becomes  
**DELINQUENT** on 21st day

**MAKE ALL REMITTANCES  
 PAYABLE TO  
 S. C. TAX COMMISSION  
 DO NOT SEND CASH  
 STAMPS NOT ACCEPTED**

COMPUTATION OF USE TAX		For Taxpayer's Use	Do Not Use This Column
1. TOTAL proceeds of sales or gross receipts (to include rentals)			
2. TOTAL COST PRICE of all tangible personal property purchased by you outside this State or in interstate commerce, for consumption, storage or use in the State of South Carolina, including transportation charges. Also include in this total any deductions to be made on such items on line -- 5.			
3. TOTAL COST PRICE of all tangible personal property purchased by you within this State under an exemption certificate (or otherwise) on which the South Carolina Sales or Use Tax was not paid at the time of purchase. Also include in this total any deductions to be made from such items on line -- 5.			
4. Total (Lines 1, 2 and 3) 			
5. LESS ALLOWABLE DEDUCTIONS (Must be itemized on reverse side)			
6. Net taxable total (Line 4 minus Line 5)			
7. Use Tax Due (3% of Line 6)			
8. LESS TAXPAYER'S DISCOUNT—(Deductible only when amount of Tax due is not delinquent at time of payment) 			
IF LINE 7 IS LESS THAN \$100.00 —DEDUCT 3%			
IF LINE 7 IS \$100.00 BUT LESS THAN \$1,000.00 —DEDUCT 2%			
IF LINE 7 IS \$1,000.00 OR MORE —DEDUCT 1%			
9. NET AMOUNT OF TAX PAYABLE (Line 7 minus Line 8)			
Add the following penalty and interest if return or remittance is late			
10. Specific Penalty: 25% of tax \$			
11. Interest: 1/2 of 1% per month from due date until paid \$			
TOTAL PENALTY AND INTEREST 			
12. TOTAL OF TAX, PENALTY AND INTEREST			
13. SUBTRACT Credit Memo			
14. TOTAL AMOUNT DUE			

I certify that this return, including the accompanying schedules or statements, has been examined by me and is to best of my knowledge and belief, a true and complete return, made in good faith, for the period stated, pursuant to the provisions of the Code of Laws 1952, and Acts Amendatory Thereto.

URGENT—SEE THAT LICENSE NUMBER IS ON RETURN

Signature \_\_\_\_\_  
 Owner, partner or title \_\_\_\_\_ Date \_\_\_\_\_

Division Use Only

2311

Return must be signed by owner, partner, or If corporation, authorized person.



South Carolina Department of Archives and History  
1430 Senate Street  
Columbia, S. C.

P. O. Box 11,669  
Capitol Station 29211  
803 — 758-5816

CERTIFICATE OF CORRECTION

In order to correct an error in, or improve the quality  
of the original microfilm, it was necessary to rephotograph  
and replace the following page (s) of this record:

*Fiscal year 64-65 pp. 2314-2316*

*May 14, 1981*  
Date

*Carolyn P. Smith*  
Camera Operator



State of South Carolina  
SOUTH CAROLINA TAX COMMISSION

SALES AND USE TAX DIVISION

COLUMBIA 1, S. C.

RETURN REQUESTED

ALWAYS REFER TO THIS NUMBER  
WHEN WRITING THE DIVISION  
REGISTRATION NO.

USE TAX RETURN

For Quarterly Period Ended

OWNER NAME AND LOCATION

**IMPORTANT**  
This return DUE on the 1st day of  
month following period covered by the  
return, and becomes  
DELINQUENT on 21st day

MAKE ALL REMITTANCES  
PAYABLE TO  
S. C. TAX COMMISSION  
DO NOT SEND CASH  
STAMPS NOT ACCEPTED

COMPUTATION OF USE TAX		For Taxpayer's Use		Do Not Use This Column	
1. TOTAL proceeds of sales or gross receipts (to include rentals)					
2. TOTAL COST PRICE of all tangible personal property purchased by you outside this State or in interstate commerce, for consumption, storage or use in the State of South Carolina, including transportation charges. Also include in this total any deductions to be made on such items on line -- 5.					
3. TOTAL COST PRICE of all tangible personal property purchased by you within this State under an exemption certificate (or otherwise) on which the South Carolina Sales or Use Tax was not paid at the time of purchase. Also include in this total any deductions to be made from such items on line -- 5.					
4. Total (Lines 1, 2 and 3)					
5. LESS ALLOWABLE DEDUCTIONS (Must be itemized on reverse side)					
6. Net taxable total (Line 4 minus Line 5)					
7. Use Tax Due (3% of Line 6)					
8. LESS TAXPAYER'S DISCOUNT--(Deductible only when amount of Tax due is not delinquent at time of payment)					
IF LINE 7 IS LESS THAN \$100.00	—DEDUCT 3%				
IF LINE 7 IS \$100.00 BUT LESS THAN \$1,000.00	—DEDUCT 2%				
IF LINE 7 IS \$1,000.00 OR MORE	—DEDUCT 1%				
9. NET AMOUNT OF TAX PAYABLE (Line 7 minus Line 8)					
Add the following penalty and interest if return or remittance is late					
10. Specific Penalty: 25% of tax	\$				
11. Interest: ½ of 1% per month from due date until paid	\$				
TOTAL PENALTY AND INTEREST					
12. TOTAL OF TAX, PENALTY AND INTEREST					
13. SUBTRACT Credit Memo					
14. TOTAL AMOUNT DUE					

I certify that this return, including the accompanying schedules or statements, has been examined by me and is to best of my knowledge and belief, a true and complete return, made in good faith, for the period stated, pursuant to the provisions of the Code of Laws 1952, and Acts Amendatory Thereto.

URGENT—SEE THAT LICENSE NUMBER IS ON RETURN

Form ST-7 Revised 9-62

Signature

Owner, partner or title

Date

Division Use Only

2314

Return must be signed by owner, partner, or if corporation, authorized person.

# ALLOWABLE DEDUCTIONS

All deductions taken must have been included on Lines 1, 2, and 3 of this or previous return.

Sales for resale and/or further processing

Cash discount where tax paid on gross

Returned merchandise where tax has been paid to state and refunded to purchaser

Any other deductions authorized by law (must be explained in space to right)

Total deductions on Line 5.

# IMPORTANT

The deductions taken on Line 5 on the face of this return must be itemized. The total of these itemized deductions must agree with the total figure shown on Line 5.

DETACH AT FOLD ALONG PERFORATION

[ 2315

THIS COPY OF YOUR USE TAX RETURN WITH REMITTANCE TO BE FORWARDED TO THE S. C. TAX COMMISSION, DRAWER 420, COLUMBIA 1, S. C.

THE ATTACHED COPY, MARKED TAXPAYER'S COPY SHOULD BE RETAINED BY TAXPAYER FOR HIS RECORD.

State of South Carolina  
SOUTH CAROLINA TAX COMMISSION  
SALES AND USE TAX DIVISION  
COLUMBIA 1, S. C.

ALWAYS REFER TO THIS NUMBER  
WHEN WRITING THE DIVISION

REGISTRATION NO.

USE TAX RETURN

For Quarterly Period Ended

OWNER NAME AND LOCATION

**IMPORTANT**  
This return **DUE** on the 1st day of  
month following period covered by the  
return, and becomes  
**DELINQUENT** on 21st day

**MAKE ALL REMITTANCES  
PAYABLE TO  
S. C. TAX COMMISSION  
DO NOT SEND CASH  
STAMPS NOT ACCEPTED**

COMPUTATION OF USE TAX

For Taxpayer's  
Use

Do Not Use  
This Column

1. TOTAL proceeds of sales or gross receipts (to include rentals)
2. TOTAL COST PRICE of all tangible personal property purchased by you outside this State or in interstate commerce, for consumption, storage or use in the State of South Carolina, including transportation charges. Also include in this total any deductions to be made on such items on line -- 5.
3. TOTAL COST PRICE of all tangible personal property purchased by you within this State under an exemption certificate (or otherwise) on which the South Carolina Sales or Use Tax was not paid at the time of purchase. Also include in this total any deductions to be made from such items on line -- 5.
4. Total (Lines 1, 2 and 3)
5. LESS ALLOWABLE DEDUCTIONS (Must be itemized on reverse side)
6. Net taxable total (Line 4 minus Line 5)
7. Use Tax Due (3% of Line 6)
8. LESS TAXPAYER'S DISCOUNT (Deductible only when amount of Tax due is not delinquent at time of payment)
  - IF LINE 7 IS LESS THAN \$100.00 — DEDUCT 3%
  - IF LINE 7 IS \$100.00 BUT LESS THAN \$1,000.00 — DEDUCT 2%
  - IF LINE 7 IS \$1,000.00 OR MORE — DEDUCT 1%
9. NET AMOUNT OF TAX PAYABLE (Line 7 minus Line 8)
- Add the following penalty and interest if return or remittance is late
10. Specific Penalty: 25% of tax
11. Interest:  $\frac{3}{2}$  of 1% per month from due date until paid
- TOTAL PENALTY AND INTEREST
12. TOTAL OF TAX, PENALTY AND INTEREST
13. SUBTRACT Credit Memo
14. TOTAL AMOUNT DUE

I certify that this return, including the accompanying schedules or statements, has been examined by me and is to best of my knowledge and belief, a true and complete return, made in good faith, for the period stated, pursuant to the provisions of the Code of Laws 1952, and Acts Amendatory Thereto.

URGENT—SEE THAT LICENSE NUMBER IS ON RETURN

TAXPAYER'S COPY

Signature

THIS COPY RETAINED BY TAXPAYER FOR HIS RECORDS

Owner, partner or title

Date


Return must be signed by owner, partner, or if corporation, authorized person.

Division Use Only

2316

State of South Carolina  
SOUTH CAROLINA TAX COMMISSION  
SALES AND USE TAX DIVISION  
COLUMBIA 1, S. C.

ALWAYS REFER TO THIS NUMBER  
WHEN WRITING THE DIVISION

REGISTRATION NO. 

**USE TAX RETURN**

For Quarterly Period Ended \_\_\_\_\_

**IMPORTANT**  
This return DUE on the 1st day of  
month following period covered by the  
return, and becomes  
**DELINQUENT** on 21st day

OWNER NAME AND LOCATION

MAKE ALL REMITTANCES  
PAYABLE TO  
S. C. TAX COMMISSION  
DO NOT SEND CASH  
STAMPS NOT ACCEPTED

COMPUTATION OF USE TAX		For Taxpayer's Use	Do Not Use This Column
1. TOTAL proceeds of sales or gross receipts (to include rentals)			
2. TOTAL COST PRICE of all tangible personal property purchased by you outside this State or in interstate commerce, for consumption, storage or use in the State of South Carolina, including transportation charges. Also include in this total any deductions to be made on such items on line - 5.			
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10. Specific Penalty: 25% of tax	\$		
11. Interest: 1/2 of 1% per month from due date until paid	\$		
TOTAL PENALTY AND INTEREST			
12. TOTAL OF TAX, PENALTY AND INTEREST			
13. SUBTRACT Credit Memo			
14. TOTAL AMOUNT DUE			

I certify that this return, including the accompanying schedules or statements, has been examined by me and is to best of my knowledge and belief, a true and complete return, made in good faith, for the period stated, pursuant to the provisions of the Code of Laws 1952, and Acts Amendatory Thereto.

URGENT—SEE THAT LICENSE NUMBER IS ON RETURN

**TAXPAYER'S COPY**

Signature

THIS COPY RETAINED BY TAXPAYER FOR HIS RECORDS

Owner, partner or title

Date

Return must be signed by owner, partner, or if corporation, authorized person.

Division Use Only

1234



**ALLOWABLE DEDUCTIONS**

All deductions taken must have been included on Lines 1, 2, and 3 of this or previous return.

Sales for resale and/or further processing

Cash discount where tax paid on gross

Returned merchandise where tax has been paid to state and refunded to purchaser

Any other deductions authorized by law (must be explained in space to right)

Total deductions on Line 5.

**IMPORTANT**

The deductions taken on Line 5 on the face of this return must be itemized. The total of these itemized deductions must agree with the total figure shown on Line 5.

DETACH AT FOLD ALONG PERFORATION

2317

**TAXPAYER'S COPY**

THIS COPY TO BE RETAINED BY TAXPAYER FOR HIS RECORDS

**ALLOWABLE DEDUCTIONS**

All deductions taken must have been included on Lines 1, 2, and 3 of this or previous return.

Sales for resale and/or further processing

Cash discount where tax paid on gross

Returned merchandise where tax has been paid to state and refunded to purchaser

Any other deductions authorized by law (must be explained in space to right)

Total deductions on Line 5.

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The deductions taken on Line 5 on the face of this return must be itemized. The total of these itemized deductions must agree with the total figure shown on Line 5.

DETACH AT FOLD ALONG PERFORATION

2317

**TAXPAYER'S COPY**

THIS COPY TO BE RETAINED BY TAXPAYER FOR HIS RECORDS

SOUTH CAROLINA TAX COMMISSION  
SALES AND USE TAX DIVISION

## REPORT OF FIELD AUDIT — SALES AND USE TAX DIVISION

NAME State Agency LICENSE OR REGISTRATION NO. 40-70544  
 DBA State Budget Control Board - Sinking Fund Div. PERIOD FROM 7-1-1951  
 MAILING ADDRESS Wagner Office Bldg Columbia SC THRU 9-30-1963  
 BUSINESS ADDRESS - Same - DATE OF AUDIT 11-6-1963

SUMMARY BY Lump

— ADDITIONAL LIABILITY (OR CREDIT) ESTABLISHED BY AUDIT:

PERIOD ENDED	MEASURE OF TAX	ADDITIONAL TAX		INTEREST			DISCOUNT	ADJUSTMENT TAXPAYER'S DISCOUNT				TOTAL ADJUSTMENT	PENALTY		TOTAL	REMARKS
		RATE	AMOUNT	RATE	NO. MO.	AMOUNTS		RATE	AMOUNT	RATE	AMOUNT		RATE	AMOUNT		
7-1-51 ~ 9-30-63	46348.02	3%	1390.44	9 3/4	68	260.71							25%	347.61	1998.76	
	46348.02		1390.44			260.71								347.61	1998.76	

ANALYSIS OF MEASURE OF TAX BY CLASS OF TRANSACTION:

- 1.
  - 2.
  3. Use Tax Understated: 46 348.02
- Total 46 348.02

NO RETURN FILED  
 ADDITIONAL TAX  
 PER AUDIT

COMMENTS:



SOUTH CAROLINA TAX COMMISSION  
SALES AND USE TAX DIVISIONNAME State AgencyLICENSE OR  
REGISTRATION NO. N.H.PERIOD  
FROM 7-1-51 THRU 9-30-63DBA State Budget - Control Bd. - Div. of Printing FundPREPARED  
BY UBG:R220ADDRESS White Hampton Bldg - Columbia - SC  
(NO. AND STREET) (CITY AND STATE)DATE  
PREPARED 11-6-1963

## TRANSCRIPT OF RETURNS

## AUDIT ADJUSTMENTS

PERIOD ENDED	GROSS PROCEEDS OF SALES	WITHDRAWALS AND USE TAX	DEDUCTIONS	TAXABLE TOTAL	TAX DUE	DISCOUNT TAKEN	TAX PAID	ADJUSTMENTS TO SALES (SCHEDULE _____)	ADJUSTMENTS TO WITHDRAWALS AND USE TAX (SCHEDULE <u>333</u> )	ADJUSTMENTS TO DEDUCTIONS (SCHEDULE _____)	ERRORS IN CALCULATING RETURNS (SCHEDULE _____)	TOTAL ADJUSTMENTS
<u>Adlt Recd</u> <u>7/51-9/63</u>			<u>No Return Filed</u>									
(1)									42,975.41			42,975.41
(2)									3,372.61			3,372.61
TOTALS			<u>No Return Filed</u>						46,348.02			46,348.02

STATE OFFICE NOTES:



SOUTH CAROLINA TAX COMMISSION  
SALES AND USE TAX DIVISION

State Budget & Control Board  
Hampton Office Bldg.  
Columbia  
S.C.

SCHEDULE 23- PAGE 1  
LICENSE OR  
REGISTRATION NO. N.H.  
AUDITOR Greer-Richardson  
DATE 11-6-63

3-59	Elmer T. Herbert	WN 331	Hardware	7823
6-59	West Publishing	WN 412	Low Books	232750
7-59	Firth Industries	WN 472	Carpet	205586
2-59	Lantin-Farhad	37056	Plates	12000
1-59	William Pahlman	6745	Carpet	98705
1-59	William Pahlman	6794	O. Furniture	729600
12-58	Elmer T. Herbert	29767	Hardware	92456
1-59	Ashley Kent Ltd.	36414	Desk	160000
1-59	✓ ✓ ✓	22457	Office Furniture	1400
1-59	✓ ✓ ✓	22480	✓ ✓	271667
1-59	✓ ✓ ✓	22488	✓ ✓	8500
1-59	✓ ✓ ✓	22489	✓ ✓	5000
1-59	R. E. Werner	6620	✓ ✓	24700
1-59	Wood Hogan	4073	✓ ✓	80600
1-59	Ann Marks Antiques	6756	✓ ✓	25000
1-59	Symons	-	✓ ✓	490100
1-59	Charles Antiques	227	✓ ✓	4500
12-58	Schmieg-Holzman	3182	✓ ✓	128500
1-59	Beatrice O'Brien	0354	✓ ✓	9000
1-59	Needhams Antiques	B 36726	✓ ✓	42750
12-58	William Pahlman	6730	✓ ✓	61342
1-59	Wood-Hogan	4074	✓ ✓	29450
1-59	Joseph Grannoke	13367	✓ ✓	61090
1-59	✓ ✓	13366	✓ ✓	119000
1-59	✓ ✓	13365	✓ ✓	142000
1-59	✓ ✓	13364	✓ ✓	104000
1-59	Wood Hogan	B 36045	✓ ✓	333733
1-59	Warren Hessler	168	✓ ✓	18533
1-59	David Weiss	G- 3763	✓ ✓	18000
1-59	✓ ✓	3726	✓ ✓	100500
12-58	M. Fowler	11777	✓ ✓	49133
12-58	Kent Castigan	19356	✓ ✓	185000
1-59	Tiffany	B- 36746	✓ ✓	135000
12-58	Beacon Print	858	✓ ✓	35467
12-58	Laminating Co.	147-1	✓ ✓	46656
2-59	Nestles	286	✓ ✓	228000

4297541

SOUTH CAROLINA TAX COMMISSION  
SALES AND USE TAX DIVISION

State Budget Control Board  
 Hampton Office Bldg.  
 Columbia  
 S.C.

SCHEDULE 23 PAGE 2-  
 LICENSE OR REGISTRATION NO. N.H.  
 AUDITOR Greer-Richardson  
 DATE 11-6-63

## (Sinking Fund)

8-59	Colgate-Palmolive	133	Ox	2785
10-59	Bridges Co.	365	Brush	1600
3-60	Chicago Pump	940	Pump	37474
4-60	E. F. Houser mann	1045	Door rubber	42000
6-60	Nat'l Chemical	1208	Tite	3101
6-60	Chicago Pump	1329	Circ. pump	64600
6-52	Ort Flag Bronze	655	Supplies C-N	9240
5-53	E. F. Houser mann	592	Repair jet-B-4	14832
4-54	E. F. Houser mann	687	Repair jet-B-4	73461
6-61	Chicago Pump	1122	Pump-	88168
Total				337261

State of South Carolina

## South Carolina Tax Commission

COLUMBIA

OTIS W. LIVINGSTON  
CHAIRMANSAM N. BURTS  
JAMES A. CALHOUN, JR.  
OTIS W. LIVINGSTON  
HAROLD F. MURPH  
ROBERT C. WASSON  
COMMISSIONERS

May 12, 1964

IN REPLY REFER  
TOF.U. 6-1-64  
AUDIT DEPARTMENT  
AUDIT NUMBER A1014919  
LICENSE NO. 40-88404-909State Budget & Control Board,  
Finance Division,  
Wade Hampton Office Building,  
Columbia, S. C.

Gentlemen:

Attached schedules represent results of a recent audit of your firm, showing additional tax due (penalty and interest included where applicable) in the amount of \$2,888.54. A check mark has been placed opposite the paragraph or paragraphs below which apply to you.

(20) Records in this office (supported by the aforesaid schedules) indicate you have not filed returns for the ~~months/quarters/years~~ period July 1, 1951 through September 30, 1963.

Even though an audit has been made, you are required by law to file a separate return for each period for which you have not previously filed returns. A penalty (25% of tax) and interest ( $\frac{1}{2}$  of 1% of tax) has been added to the figures on our schedule since these returns are now delinquent. If said returns are not filed within twenty (20) days from date of this letter, the penalty will be increased to 50% and interest to 1% for each month or fraction thereof from "date tax due" to "date paid." This is in accordance with the provisions of Sections 65-1432.1 and 65-1463, respectively, Code of Laws 1952 and Acts Amendatory Thereto.

( ) Proposed adjustments of additional tax or credit are indicated on attached schedules of periods for which returns were filed and paid. If no protest or payment is received within thirty (30) days, adjustments will be made as indicated and this office compelled to proceed with collection under assessment provisions of the Code of Laws 1952 and Acts Amendatory Thereto.

Should you protest, the protest, together with any additional statements of fact must be submitted in duplicate, under oath, to this office within thirty (30) days of date of this letter, and should contain the following information:

- a - Name and address of taxpayer.
- b - Audit number.
- c - License or registration number.
- d - Period or periods involved.
- e - An itemized schedule of the findings to which taxpayer takes exceptions.
- f - A summary statement of the grounds upon which taxpayer relies in connection with each exception.
- g - In the event taxpayer desires a conference with members of this Division, or hearing before the Commission, a statement to that effect, setting forth items he desires to discuss.

Yours very truly,

SOUTH CAROLINA TAX COMMISSION  
SALES AND USE TAX DIVISION  
JOE L. ALLEN, JR., DIRECTOR

  
Peter A. Wiehrs, Field Supervisor

2322



State of South Carolina  
SOUTH CAROLINA TAX COMMISSION

SALES AND USE TAX DIVISION

COLUMBIA 1, S. C.

RETURN REQUESTED

ALWAYS REFER TO THIS NUMBER  
WHEN WRITING THE DIVISION

REGISTRATION NO.

USE TAX RETURN

For Quarterly Period Ended

OWNER NAME AND LOCATION

**IMPORTANT**  
This return DUE on the 1st day of  
month following period covered by the  
return, and becomes  
**DELINQUENT** on 21st day

MAKE ALL REMITTANCES  
PAYABLE TO  
S. C. TAX COMMISSION  
**DO NOT SEND CASH**  
STAMPS NOT ACCEPTED

COMPUTATION OF USE TAX

For Taxpayer's  
Use

Do Not Use  
This Column

1. TOTAL proceeds of sales or gross receipts (to include rentals)

2. TOTAL COST PRICE of all tangible personal property purchased by you outside this State or in interstate commerce, for consumption, storage or use in the State of South Carolina, including transportation charges. Also include in this total any deductions to be made on such items on line - 5.

3. TOTAL COST PRICE of all tangible personal property purchased by you within this State under an exemption certificate (or otherwise) on which the South Carolina Sales or Use Tax was not paid at the time of purchase. Also include in this total any deductions to be made from such items on line - 5.

4. Total (Lines 1, 2 and 3)

5. LESS ALLOWABLE DEDUCTIONS (Must be itemized on reverse side)

6. Net taxable total (Line 4 minus Line 5)

7. Use Tax Due (3% of Line 6)

8. LESS TAXPAYER'S DISCOUNT—(Deductible only when amount of Tax due is not delinquent at time of payment)

IF LINE 7 IS LESS THAN \$100.00

—DEDUCT 3%

IF LINE 7 IS \$100.00 BUT LESS THAN \$1,000.00

—DEDUCT 2%

IF LINE 7 IS \$1,000.00 OR MORE

—DEDUCT 1%

9. NET AMOUNT OF TAX PAYABLE (Line 7 minus Line 8)

Add the following penalty and interest if return or remittance is late

10. Specific Penalty: 25% of tax \$

11. Interest: 1/2 of 1% per month from due date until paid \$

TOTAL PENALTY AND INTEREST

12. TOTAL OF TAX, PENALTY AND INTEREST

13. SUBTRACT Credit Memo

14. TOTAL AMOUNT DUE

I certify that this return, including the accompanying schedules or statements, has been examined by me and is to best of my knowledge and belief, a true and complete return, made in good faith, for the period stated, pursuant to the provisions of the Code of Laws 1952, and Acts Amendatory Thereto.

URGENT—SEE THAT LICENSE NUMBER IS ON RETURN

Division Use Only

Signature

2323

Owner, partner or title

Date

Return must be signed by owner, partner, or if corporation, authorized person.



**State of South Carolina**  
**SOUTH CAROLINA TAX COMMISSION**

SALES AND USE TAX DIVISION

COLUMBIA 1, S. C.

RETURN REQUESTED

ALWAYS REFER TO THIS NUMBER  
 WHEN WRITING THE DIVISION  
 REGISTRATION NO.

**USE TAX RETURN**

For Quarterly Period Ended

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 S. C. TAX COMMISSION  
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**STAMPS NOT ACCEPTED**

**COMPUTATION OF USE TAX**

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11. Interest: 1/2 of 1% per month from due date until paid \$  
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12. TOTAL OF TAX, PENALTY AND INTEREST
13. SUBTRACT Credit Memo
14. TOTAL AMOUNT DUE.

I certify that this return, including the accompanying schedules or statements, has been examined by me and is to best of my knowledge and belief, a true and complete return, made in good faith, for the period stated, pursuant to the provisions of the Code of Laws 1952, and Acts Amendatory Thereto.

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Signature

Owner, partner or title

Date

Return must be signed by owner, partner, or if corporation, authorized person.

Division Use Only

**2323**

State of South Carolina  
SOUTH CAROLINA TAX COMMISSION

SALES AND USE TAX DIVISION

COLUMBIA 1, S. C.

RETURN REQUESTED

ALWAYS REFER TO THIS NUMBER  
WHEN WRITING THE DIVISION  
REGISTRATION NO.



USE TAX RETURN

For Quarterly Period Ended

OWNER NAME AND LOCATION

**IMPORTANT**  
This return DUE on the 1st day of  
month following period covered by the  
return, and becomes  
**DELINQUENT** on 21st day

MAKE ALL REMITTANCES  
PAYABLE TO  
S. C. TAX COMMISSION  
**DO NOT SEND CASH**  
STAMPS NOT ACCEPTED

COMPUTATION OF USE TAX

For Taxpayer's  
Use

Do Not Use  
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10. Specific Penalty: 25% of tax \_\_\_\_\_ \$
11. Interest: 1/2 of 1% per month from due date until paid \_\_\_\_\_ \$  
 TOTAL PENALTY AND INTEREST →
12. TOTAL OF TAX, PENALTY AND INTEREST \_\_\_\_\_
13. SUBTRACT Credit Memo \_\_\_\_\_
14. TOTAL AMOUNT DUE \_\_\_\_\_

I certify that this return, including the accompanying schedules or statements, has been examined by me and is to best of my knowledge and belief, a true and complete return, made in good faith, for the period stated, pursuant to the provisions of the Code of Laws 1952, and Acts Amendatory Thereto.

URGENT—SEE THAT LICENSE NUMBER IS ON RETURN

Signature

Owner, partner or title

Date

Return must be signed by owner, partner, or if corporation, authorized person.

Division Use Only

F. 2323

# ALLOWABLE DEDUCTIONS

All deductions taken must have been included on Lines 1, 2, and 3 of this or previous return.

Sales for resale and/or further processing	
Cash discount where tax paid on gross	
Returned merchandise where tax has been paid to state and refunded to purchaser	
Any other deductions authorized by law (must be explained in space to right)	
Total deductions on Line 5.	

# IMPORTANT

The deductions taken on Line 5 on the face of this return must be itemized. The total of these itemized deductions must agree with the total figure shown on Line 5.

DETACH AT FOLD ALONG PERFORATION

2321

THIS COPY OF YOUR USE TAX RETURN WITH REMITTANCE TO BE FORWARDED TO THE S. C. TAX COMMISSION, DRAWER 420, COLUMBIA 1, S. C.

THE ATTACHED COPY, MARKED TAXPAYER'S COPY SHOULD BE RETAINED BY TAXPAYER FOR HIS RECORD.

# ALLOWABLE DEDUCTIONS

All deductions taken must have been included on Lines 1, 2, and 3 of this or previous return.

Sales for resale and/or further processing

Cash discount where tax paid on gross

Returned merchandise where tax has been paid to state and refunded to purchaser

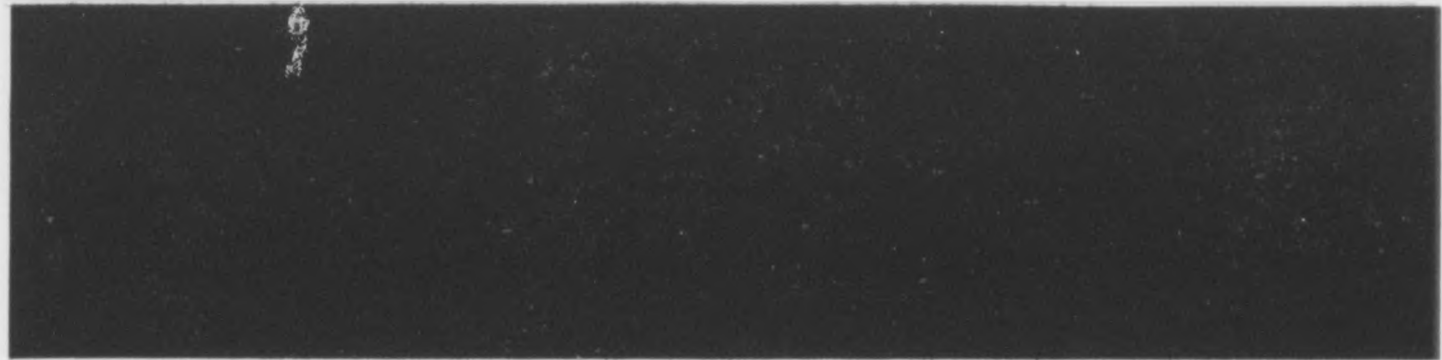
Any other deductions authorized by law (must be explained in space to right)

Total deductions on Line 5.

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State of South Carolina  
SOUTH CAROLINA TAX COMMISSION  
SALES AND USE TAX DIVISION  
COLUMBIA 1, S. C.

ALWAYS REFER TO THIS NUMBER  
WHEN WRITING THE DIVISION

REGISTRATION NO.

USE TAX RETURN

For Quarterly Period Ended

OWNER NAME AND LOCATION

**IMPORTANT**  
This return DUE on the 1st day of  
month following period covered by the  
return, and becomes  
DELINQUENT on 21st day

MAKE ALL REMITTANCES  
PAYABLE TO  
S. C. TAX COMMISSION  
DO NOT SEND CASH  
STAMPS NOT ACCEPTED

COMPUTATION OF USE TAX

For Taxpayer's  
Use

Do Not Use  
This Column

1. TOTAL proceeds of sales or gross receipts (to include rentals)
2. TOTAL COST PRICE of all tangible personal property purchased by you outside this State or in interstate commerce, for consumption, storage or use in the State of South Carolina, including transportation charges. Also include in this total any deductions to be made on such items on line - 5.
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4. Total (Lines 1, 2 and 3)
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6. Net taxable total (Line 4 minus Line 5)
7. Use Tax Due (3% of Line 6)
8. LESS TAXPAYER'S DISCOUNT (Deductible only when amount of Tax due is not delinquent at time of payment)
  - IF LINE 7 IS LESS THAN \$100.00 — DEDUCT 3%
  - IF LINE 7 IS \$100.00 BUT LESS THAN \$500.00 — DEDUCT 2%
  - IF LINE 7 IS \$500.00 OR MORE — DEDUCT 1%
9. NET AMOUNT OF TAX PAYABLE (Line 7 minus Line 8)
- Add the following penalty and interest if return or remittance is late
10. Specific Penalty: 25% of tax \$
11. Interest:  $\frac{1}{2}$  of 1% per month from due date until paid \$
- TOTAL PENALTY AND INTEREST
12. TOTAL OF TAX, PENALTY AND INTEREST
13. SUBTRACT Credit Memo
14. TOTAL AMOUNT DUE

I certify that this return, including the accompanying schedules or statements, has been examined by me and is to best of my knowledge and belief, a true and complete return, made in good faith, for the period stated, pursuant to the provisions of the Code of Laws 1952, and Acts Amendatory Thereto.

URGENT—SEE THAT LICENSE NUMBER IS ON RETURN

TAXPAYER'S COPY

Signature

THIS COPY RETAINED BY TAXPAYER FOR HIS RECORDS

Owner, partner or title

Date


Return must be signed by owner, partner, or if corporation, authorized person.

Division Use Only

2325

State of South Carolina  
SOUTH CAROLINA TAX COMMISSION  
SALES AND USE TAX DIVISION  
COLUMBIA 1, S. C.

ALWAYS REFER TO THIS NUMBER  
WHEN WRITING THE DIVISION

REGISTRATION NO. 

**USE TAX RETURN**

For Quarterly Period Ended

**IMPORTANT**  
This return **DUE** on the 1st day of  
month following period covered by the  
return, and becomes  
**DELINQUENT** on 21st day

OWNER NAME AND LOCATION

MAKE ALL REMITTANCES  
PAYABLE TO  
S. C. TAX COMMISSION  
DO NOT SEND CASH  
STAMPS NOT ACCEPTED

COMPUTATION OF USE TAX		For Taxpayer's Use		Do Not Use This Column	
1. TOTAL proceeds of sales or gross receipts (to include rentals)					
2. TOTAL COST PRICE of all tangible personal property purchased by you outside this State or in interstate commerce, for consumption, storage or use in the State of South Carolina, including transportation charges. Also include in this total any deductions to be made on such items on line -- 5.					
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IF LINE 7 IS LESS THAN \$100.00	DEDUCT 3%				
IF LINE 7 IS \$100.00 BUT LESS THAN \$1,000.00	DEDUCT 2%				
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9. NET AMOUNT OF TAX PAYABLE (Line 7 minus Line 8)					
Add the following penalty and interest if return or remittance is late					
10. Specific Penalty: 25% of tax	\$				
11. Interest: 1/2 of 1% per month from due date until paid	\$				
TOTAL PENALTY AND INTEREST					
12. TOTAL OF TAX, PENALTY AND INTEREST					
13. SUBTRACT Credit Memo					
14. TOTAL AMOUNT DUE					

I certify that this return, including the accompanying schedules or statements, has been examined by me and is to best of my knowledge and belief, a true and complete return, made in good faith, for the period stated, pursuant to the provisions of the Code of Laws 1952, and Acts Amendatory Thereto.

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**TAXPAYER'S COPY**

Signature  
THIS COPY RETAINED BY TAXPAYER FOR HIS RECORDS

Owner, partner or title

Date

Return must be signed by owner, partner, or if corporation, authorized person.

Division Use Only

2325

**ALLOWABLE DEDUCTIONS**

All deductions taken must have been included on Lines 1, 2, and 3 of this or previous return.

Sales for resale and/or further processing

Cash discount where tax paid on gross

Returned merchandise where tax has been paid to state and refunded to purchaser

Any other deductions authorized by law (must be explained in space to right)

Total deductions on Line 5.

**IMPORTANT**

The deductions taken on Line 5 on the face of this return must be itemized. The total of these itemized deductions must agree with the total figure shown on Line 5.

DETACH AT FOLD ALONG PERFORATION

2326

**TAXPAYER'S COPY**

THIS COPY TO BE RETAINED BY TAXPAYER FOR HIS RECORDS

**ALLOWABLE DEDUCTIONS**

All deductions taken must have been included on Line 1, 2, and 3 of this or previous return.

Sales for resale and/or further processing

Cash discount where tax paid on gross

Returned merchandise where tax has been paid to state and refunded to purchaser

Any other deductions authorized by law (must be explained in space to right)

Total deductions on Line 5.

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2326

**TAXPAYER'S COPY**

THIS COPY TO BE RETAINED BY TAXPAYER FOR HIS RECORDS



SOUTH CAROLINA TAX COMMISSION  
SALES AND USE TAX DIVISION

## REPORT OF FIELD AUDIT — SALES AND USE TAX DIVISION

NAME State Agency LICENSE OR REGISTRATION NO. N.H. 909  
 DBA State Budget Control Board - Finance Division PERIOD: FROM 7-1-1951  
 MAILING ADDRESS Hampton Office Bldg - Columbia, SC THRU 9-30-1963  
 BUSINESS ADDRESS Same DATE OF AUDIT 11-6-1963

SUMMARY BY hwp — ADDITIONAL LIABILITY (OR CREDIT) ESTABLISHED BY AUDIT:

PERIOD ENDED	MEASURE OF TAX	ADDITIONAL TAX		INTEREST			ADJUSTMENT TAXPAYER'S DISCOUNT								PENALTY		TOTAL	REMARKS
				TO			DISCOUNT	INTEREST		PENALTY		TOTAL ADJUSTMENT						
		RATE	AMOUNT	RATE	NO. MO.	AMOUNTS		RATE	AMOUNT	RATE	AMOUNT		RATE	AMOUNT				
* 7/51 — 9/63	6065168	3%	181955	33 <sup>3</sup>	128	61410									25%	45489	2888.54	

ANALYSIS OF MEASURE OF TAX BY CLASS OF TRANSACTION:

- 1.
- 2.
- 3 Use Tax Understated: 60 651 68

Total \* NO RETURN FILED 60 651.68  
 ADDITIONAL TAX  
 PER AUDIT

COMMENTS:

2327

SOUTH CAROLINA TAX COMMISSION  
SALES AND USE TAX DIVISIONNAME State AgencyLICENSE OR  
REGISTRATION NO. N.A.  
PERIOD FROM 7-1-51 THRU 9-30-63DBA State Budget Control Board - Finance Div.PREPARED BY W.B. GreerADDRESS Hampton Office Bldg. - Columbia, SC  
(NO. AND STREET) (CITY AND STATE)DATE PREPARED 11-6-63

## TRANSCRIPT OF RETURNS

## AUDIT ADJUSTMENTS

PERIOD ENDED	GROSS PROCEEDS OF SALES	WITHDRAWALS AND USE TAX	DEDUCTIONS	TAXABLE TOTAL	TAX DUE	DISCOUNT TAKEN	TAX PAID	ADJUSTMENTS TO SALES (SCHEDULE _____)	ADJUSTMENTS TO WITHDRAWALS AND USE TAX (SCHEDULE <u>2-3</u> )	ADJUSTMENTS TO DEDUCTIONS (SCHEDULE _____)	ERRORS IN CALCULATING RETURNS (SCHEDULE _____)	TOTAL ADJUSTMENTS
7/51- 9/63		-	No Return Filed						6065168			6065168
TOTALS			No Return Filed						6065168			6065168

STATE OFFICE NOTES:



SOUTH CAROLINA TAX COMMISSION  
SALES AND USE TAX DIVISION

State Budget & Control Board  
 Hampton Office Bldg.  
 Columbia  
 S.C.

SCHEDULE 23 PAGE 1  
 LICENSE OR  
 REGISTRATION NO. N.H.  
 AUDITOR GREER-Rich-  
 DATE 11-6-63

7-63	Scalmondee Sills	EA 59104	Governor's House Mob.	38720
	W.H.S. Lloyd Co.	11303		7260
	A.L. Diament	B 51133		11341
	Arthur H. Lee Sons	7925		27675
	Old Stone Mill Corp.	57117		12000
8-63	Conso Products	965468		9775
	J.H. Thorpe	15986		2750
	Joseph Sarno	B 51392		18000
	Conso Products	165142		22800
	Paul Associates	13535		11626
	Lumiere	4934		22075
	Window Shop	15263		5200
9-63	Ben Feibush	B 2147		41000
	William Rahlmann	571		37940
	Conso Products	166229		152742
	Constant-Test	B 51134		13370
	Constant-Test	B 51542		3820

Sub-total

438094

1-63	N.S. Meyer Co.	211-84952	Service Medals	283338
4-63	Fischer-Jirochi	141	Pension Services	76800
2-59	Froelich Leather	8187-91-571	Office Furniture	43161
3-59	Gen. Motors Corp.	M-6783	Cadillac Limousine	816725
1-55	Cadillac Motor	01766	Automobile	429613
3-53	Gen. Motors	03371	Automobile	541509
12-53	Old Press Fed.	-	Sty. case printing	1735928
4-54	Michie Co.	-	S.C. Coll-1953	1700000

Total

6065168



SOUTH CAROLINA  
STATE COMMISSION OF FORESTRY

P. O. BOX 357

COLUMBIA

JOHN R. TILLER  
STATE FORESTER

May 11, 1964

The Honorable Donald S. Russell  
Governor of South Carolina  
Columbia, S. C.

Dear Governor Russell:

This is in regard to the operating budget for the Division of State Parks, S. C. State Commission of Forestry, for which \$265,420 was appropriated by the 1964 General Assembly, not including \$12,360 which was appropriated to the Commission for granting a 5% salary increase to personnel of its Division of State Parks, effective July 1, 1964.

This appropriation of \$465,420 was made for the purpose of maintaining and protecting the state parks on a closed-gate basis, and included no funds for the operation of any facilities within the parks. With the passage of Act No. 1047, which opens the parks to practically every previous use with the exception of the rental of vacation cabins and swimming, and based on the Plan of Operation which has been approved by the Commission of Forestry and from a legal standpoint by the Attorney General, it is absolutely essential that additional funds be made available from some source to cover the cost of operating these facilities.

I am attaching a budget proposal which we feel is the minimum budget under which we can possibly operate during the 1964-65 fiscal year. This budget totals \$362,931 which is \$97,511 more than the \$265,420 appropriated by the 1964 General Assembly. Discounting the \$12,360, which is the amount granted the Commission for a 5% salary increase to state park employees and which is included in the proposed budget, there is a total proposed deficit of \$85,151.

We therefore respectfully request that the Budget and Control Board give the State Commission of Forestry its approval to operate the Division of State Parks under its proposed budget totaling \$362,931, with the understanding that the additional needed amount of \$85,151 will be included in the deficiency appropriation will be acted upon by the 1965



The Hon. Donald S. Russell

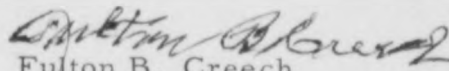
- 2 -

May 11, 1964

General Assembly. We are proceeding with the understanding that this will be done.

Of course, there is anticipated some revenue from the operation of the parks but how much that will be is problematical at this time. It may run as high as \$50,000 or be considerably less. Whatever it should be, however, would be revenue to be deducted from the \$85,151 referred to above.

Sincerely yours,

  
Fulton B. Creech  
Chairman

cc: Mr. J. M. Smith, Secretary  
State Budget and Control Board

2331

PROPOSED BUDGET

DIVISION OF STATE PARKS

1964-65

<u>Budget Classification</u>	<u>Proposed Budget Operating</u>
A. PERSONAL SERVICES	
A-1 Salaries:	
State Park Director	\$ 10,605
Assistants, Operations (2)	17,325
Fiscal-Personnel Assistant	7,350
Payroll Clerk, Clerk-Steno., Bookkeeper, Tel. Opr.-Clerk	17,241
Work Center Personnel	9,765
Park Superintendents	106,103
Park Assistants	97,037
Caretaker, Wayside Park	<u>2,205</u>
TOTAL - SALARIES	267,631
A-2 Wages:	
Extra Labor	9,025
Summer Personnel (Lifeguards, etc.)	- <u>/1</u>
TOTAL - PERSONAL SERVICES	<u>276,656</u>
B. CONTRACTUAL SERVICES	
B-1 Freight:	50
B-2 Travel:	
State Park Director	2,000
Assistants, Operations (2)	2,400
Work Center (2)	550
Superintendents (23)	575
Other - Commission Members	200
B-3 Tel. and Tel. :	7,000
B-4 Repairs:	
Trucks, Tractors, Mowers, Buildings and Installations	9,000

/1 - If swimming is permitted at any seacoast park, \$4,000 per park  
must be added for lifeguard service.

<u>Budget Classification</u>	<u>Proposed Budget Operating</u>
B-5 Printing and Advertising:	\$ 250
B-6 Water, Heat, Lights and Power:	2,500
B-7 Other Contractual Services:	2,500
	<hr/>
TOTAL - CONTRACTUAL SERVICES	27,025
C. SUPPLIES	
C-2 Fuel Supplies:	500
C-4 Office Supplies:	2,800
C-5 Laundry Supplies:	3,000
C-6 Medical Supplies:	200
C-7 Educational Supplies:	300
C-8 Motor Vehicle Supplies:	
Trucks (38), Tractors (7), Power Mowers (42)	13,800
C-9 Agricultural Supplies:	1,400
C-11 Maintenance Supplies:	
Trucks, Tractors, Mowers (87), Buildings and Installations	22,000
C-12 Other Supplies:	2,000
	<hr/>
TOTAL - SUPPLIES	46,000
D. FIXED CHARGES & CONTRIBUTIONS	
D-1 Rents:	250
D-2 Insurance:	750
D-3 Contributions:	350
	<hr/>
TOTAL - FIXED CGS. & CONTRBS.	1,350

<u>Budget Classification</u>	<u>Proposed Budget Operating</u>
G. EQUIPMENT	
G-1 Office Equipment:	\$ 100
G-3 Household Equipment:	1,000
G-4 Motor Vehicle Equipment: Trucks, Replacement	6,000
G-5 Agricultural Equipment: Tractors and Power Mowers	3,000
G-8 Other Equipment: Garbage disposal equipment, boats, picnic tables, etc.	1,800
	<hr/>
TOTAL - EQUIPMENT	11,900
	<hr/> <hr/>
GRAND TOTAL - DIVISION OF STATE PARKS (Operating)	\$ 362,931

May 11, 1964

2331



# The South Carolina Industrial Commission

ADMINISTERING THE WORKMEN'S COMPENSATION ACT  
1015 MAIN STREET

PAUL M. MACMILLAN, JR., CHAIRMAN  
LOUISE B. WIDEMAN  
JAMES J. REID  
T. M. NELSON  
J. DAWSON ADDIS



LEONARD E. DRUMMOND  
ADMINISTRATIVE ASSISTANT

Columbia, S. C. 29201

May 22, 1964

Doctor Jim Smith  
State Auditor's Office  
Wade Hampton Office Building  
Columbia, South Carolina

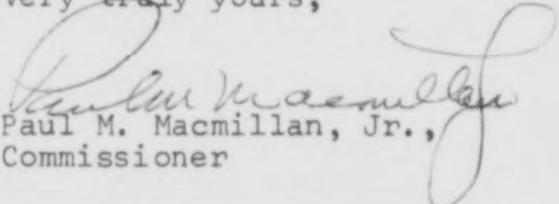
Dear Doctor Smith:

This is in regards to our telephone conversation this morning concerning an automobile for the new Commissioner who is to take office on July 1, 1964.

It is my understanding that at the time the Supplemental Appropriations Bill was discussed in the Ways and Means Committee, up to \$4,000.00 was to be used by this Department to purchase an automobile for the new Commissioner. This has been confirmed by Commissioner Addis in conversation with your Assistant, Mr. Pat Smith.

This is our request, that we be authorized to secure bids for an automobile for Commissioner Holmes Dreher with funds from the Civil and Continugent Fund as soon as possible.

Very truly yours,

  
Paul M. Macmillan, Jr.,  
Commissioner

PMM,Jr./js

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*"Always Be Careful"*



State of South Carolina  
Executive Department  
Columbia

DONALD RUSSELL  
GOVERNOR

May 14, 1964

MEMORANDUM TO DR. JIM SMITH

I have just had a conference with Senator Leppard, Mayor Ingram of Cheraw and a number of others. These gentlemen wish to request a grant of approximately \$21,000.00 out of the contingent fund for the coming year to finance certain airport construction at Cheraw. I indicated to them that there might be considerable doubt as to whether the Budget and Control Board would do this, but the Budget and Control Board would be happy to give consideration to their project and might be able to recommend the project for inclusion in the Appropriations Bill for next year. With such promise the committee might be in a position to borrow funds.

Mr. Merchant, who was with them, is to prepare a memorandum which can be considered at the next meeting of the Budget and Control Board. Would you please put this item down for inclusion on the agenda for the next meeting.

Sincerely,

A large, stylized handwritten signature in dark ink, likely belonging to Donald Russell, the Governor.

DR:hc

2336

# SOUTH CAROLINA

# *Aeronautics*

## COMMISSION

COMMISSIONERS  
JOHN GREGG McMASTER  
CHAIRMAN, COLUMBIA, S. C.  
VARDRY D. RAMSEUR, JR.  
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LEWIS B. HYMAN, DILLON, S. C.  
JOE WILDER, BARNWELL, S. C.

TELEPHONE AL 3-7543  
P. O. BOX 1176  
COLUMBIA  
SOUTH CAROLINA



G. C. MERCHANT, JR., DIRECTOR

May 19, 1964

His Excellency  
Governor Donald S. Russell  
Governor of South Carolina  
Columbia, South Carolina

Dear Governor Russell:

Reference our conversation last Thursday concerning the proposed paving and lighting of the Cheraw Airport, it is the recommendation of the Aeronautics Commission that the Budget and Control Board seriously consider the endorsement of this project. This facility is eligible for federal aid on a fifty percent matching fund basis and it is our further recommendation that it be made eligible for twenty five percent state aid, according to the accepted formula. Land acquisition is not involved in this case, although the State does not participate in land purchase in any of the state-aid projects.

As with all of the state-aid airport program, industrial use of the Cheraw Airport is involved. Industry now located in the Cheraw area makes very frequent use of the airport at Rockingham, N. C., in commuting to Cheraw. This is not good.

You will recall that Senator Leppard and Mayor Ingram advised us that the county and city are unable to finance beyond twenty five percent of the estimated project cost of \$84,000.00. They are seeking \$21,000.00 in order to realize the expedient start of construction, of which the concerned industries are in urge.

It is believed that any consideration given by the Budget and Control Board towards assisting in any way the financing of this project, would be with very justifiable merit.

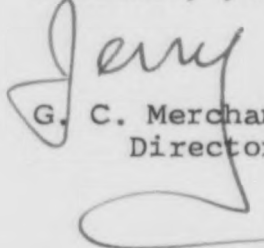
Money that South Carolina has advanced in airport development has returned many fold. This will continue to be the case under the sponsorship of the Aeronautics Commission. A recent nationwide survey reflects that seventy percent of industry demand close proximity of airports to plants. This figure will expand. It is

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our belief now that South Carolina's industrial posture is considerably in excess of this seventy percentum.

For your information we enclose a report of the preliminary engineering estimate of this project.

Sincerely yours,

  
G. C. Merchant, Jr.  
Director

GCMJr/gs  
Encl.



PRELIMINARY ENGINEERING ESTIMATE

CHERAW MUNICIPAL AIRPORT

Cheraw, South Carolina

Acquisition of Land Interest; Site Preparation for 200' x 3600' Landing Strip, Connecting Taxiway, Apron; Pave 3400' x 75' Runway, Taxiway and Apron; Installation of an Airport Beacon, Lighted Wind Cone, Segmented Circle Airport Marker and L. I. Runway Lighting System.

April 23, 1964

Revised May 15, 1964

I Land Acquisition

1. Fee Simple Title		L u m p	S u m	\$ 9,000.00
2. Clear Zone Easement	10	Ac. @	100.00	\$ 1,000.00
Sub-Total Land				\$10,000.00

II Site Preparation

1. Clearing & Grubbing	2	Ac. @	200.00	400.00
2. Unclassified Excavation	30,000	C.Y. @	0.50	15,000.00
3. Topsoiling	6,000	C.Y. @	1.00	6,000.00
4. Drainage		L u m p	S u m	2,600.00
5. Underground Elect. Duct, 2-Way	75	L.F. @	4.00	300.00
6. Turfing	12	Ac. @	150.00	1,800.00
7. Segmented Circle		L u m p	S u m	600.00
8. Wind Cone		L u m p	S u m	800.00
Sub-Total				\$27,500.00

III Paving

1. Sand-Clay Base Course	6,000	C.Y. @	1.25	7,500.00
2. Bituminous Prime Coat	13,000	Gal. @	0.15	1,950.00
3. Aggregate Bituminous Surface Course	4,000	Tons @	5.00	20,000.00
4. Bit. Material Surface Course	250	Tons @	25.00	6,250.00
5. Runway & Taxiway Painting	4,000	S.F. @	0.20	800.00
6. Aircraft Tie Down	50	Ea. @	8.00	400.00
Sub-Total Paving				\$36,900.00

IV Lighting

1. Low Intensity System including L-801 Beacon		L u m p	S u m	4,000.00
Sub-Total Lighting				\$4,000.00

R E C A P

I	LAND	\$10,000.00
II	SITE PREPARATION	27,500.00
III	PAVING	36,900.00
IV	LIGHTING	4,000.00
	ENGR. & CONTINGENCIES	\$78,400.00
		5,600.00

Owner and/or State Share \$42,000.00

F.A.A. Share \$42,000.00

Total \$84,000.00

**MEDICAL COLLEGE OF SOUTH CAROLINA**

16 LUCAS STREET  
CHARLESTON 16, SOUTH CAROLINA

May 26, 1964

OFFICE OF THE PRESIDENT

The Honorable Donald Russell, Governor  
The State of South Carolina  
Hampton Office Building  
Columbia, South Carolina

Dear Governor Russell:

Pursuant to our conversation of Friday, May 22, I wish to present the following facts and make a request of the Budget and Control Board in behalf of the Medical College. In the budget of the School of Nursing of the Medical College of South Carolina for the fiscal year 1963-1964, \$70,000 was appropriated for the strengthening and upgrading of our nursing educational program. This was requested and granted primarily for the purpose of faculty recruitment, educational supplies and equipment.

Due to the critical national shortage of properly qualified teaching personnel, it has not been possible to recruit a full complement of desired and necessary instructors. In addition to this critical shortage, the desire by prospective faculty members for credit courses in the curriculum has also contributed to difficulty of recruitment.

We wish to establish certain credit courses through cooperation with the Extension Division of the University of South Carolina and have been exploring this possibility with Dr. Mitchell after approval of the Board of Trustees of the Medical College.

At the end of this fiscal year there will be approximately \$30,000 which has not been expended in the School of Nursing budget. It is apparent that hospital schools of nursing within the state participating in the courses provided by the Extension Division of the University of South Carolina will benefit by the availability of credit courses which the Medical College of South Carolina also considers necessary for its program.

We therefore respectfully request that the Nursing School of the Medical College of South Carolina be allowed to carry forward

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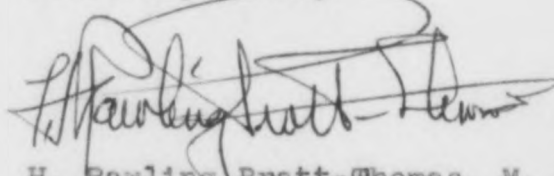
Page 2

May 26, 1964

The Honorable Donald Russell, Governor

this unexpended amount (\$30,000) for the specific purpose of providing these credit courses to our students for the year 1964-1965.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "H. Rawling Pratt-Thomas". The signature is fluid and cursive, with a large initial "H" and "R".

H. Rawling Pratt-Thomas, M. D.  
President

cc: Mr. J. M. Smith, State Auditor  
Mr. Patrick Smith, Assistant State Auditor  
Mr. Glenn D. Searcy, Superintendent, Medical College Hospital  
Mr. L. W. Michaelis, Business Manager, Medical College of S. C.  
Miss Ruth Chamberlin, Dean, School of Nursing

E N D