

From: Catherine McNicoll <CatherineMcNicoll@scstatehouse.gov>
To: Kevin L. BryantKevinBryant@scstatehouse.gov
CC: Danny VaratDannyVarat@scstatehouse.gov
Date: 7/3/2018 12:51:19 PM
Subject: RE: Fee

The relevant statute is SC Code 5-7-30. These are the three relevant Attorney General's Opinions in the notes and decisions for the statute.

An isolated delivery of goods into a municipality and in the absence of other **business** activities within the municipality would not subject the persons making the delivery to the **business** **license** tax of the municipality. 1989 Op Atty Gen, No. 89-114, p 308.

A wholesaler who delivers goods to a retailer within a municipality is not subject to the **business** **license** tax of the municipality unless he maintains within the municipality a warehouse or mercantile establishment for the distribution of wholesale goods. 1989 Op Atty Gen, No. 89-114, p 308.

Frequent deliveries of goods into a municipality would subject the person making the deliveries to the **business** **license** tax of the municipality. 1989 Op Atty Gen, No. 89-114, p 308.

*Best Regards,
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From: Danny Varat
Sent: Saturday, June 30, 2018 11:34 AM
To: Catherine McNicoll
Subject: Fee

Let's talk about this on Monday. I'll be in around Noon