



SC REVENUE RULING #89-8

**SUBJECT:** Antique, Craft, Boat and Similar Shows  
(Admissions Tax)

**EFFECTIVE DATE:** July 1, 1989

**SUPERSEDES:** All previous documents and any oral directives in conflict herewith.

**REFERENCE:** S.C. Code Ann. Section 12-21-2410 (1976)  
S.C. Code Ann. Section 12-21-2420 (1976 & Supp. 1988)

**AUTHORITY:** S.C. Code Ann. Section 12-3-170 (1976)  
SC Revenue Procedure #87-3

**SCOPE:** A Revenue Ruling is the commission's official interpretation of how tax law is to be applied to a specific set of facts. A Revenue Ruling is public information and remains a permanent document until superseded by a Regulation or is rescinded by a subsequent Revenue Ruling.

Question:

Are charges for admissions to antique, craft, boat, home, gun, car, recreational vehicle, sportsman and similar shows, when open to the public, subject to the State's admissions tax, pursuant to Code Sections 12-21-2410 and 12-21-2420?

Facts:

A promoter or association leases space from an auditorium or similar facility and promotes a show. Individual booth spaces are leased or provided to vendors (individuals, businesses, nonprofit organizations, etc.), who will make retail sales of various products. The type product depends on the type of show, which includes, but is not limited to, antique, craft, boat, home, gun, car, recreational vehicles, sportsman and similar shows. The general public is invited and an admissions charge is levied, at the entrance, on all persons entering the show.

Code Section 12-21-2420 reads, in part:

There shall be levied, assessed, collected and paid upon all paid admissions to all places of amusement within this State a license tax of...four percent...

\* \* \* \*

The tax imposed by this section shall be paid by the person or persons paying such admission price and shall be collected and remitted to the South Carolina Tax Commission by the person or persons collecting such admissions price (emphasis added).

Code Section 12-21-2410 defines various terms found in the article, and reads:

For the purpose of this article and unless otherwise required by the context:

- (1) The word "admissions" means the right or privilege to enter into or use a place or location;
- (2) The word "place" means any definite enclosure or location; and
- (3) The word "person" means individual, partnership, corporation, association, or organization of any kind whatsoever.

The statute, however, does not define the term "amusement".

### Discussion

The issue is: Do the shows in question constitute "[places] of amusement"?

One of the primary rules of statutory construction is that words used in a statute should be taken in their ordinary and popular meaning, unless there is something in the statute which requires a different interpretation. Hughes v. Edwards, 265 S.C. 529, 220 S.E. 2d 231 (1975); Investors Premium Corp. v. South Carolina Tax Commission, 260 S.C. 13, 193 S.E. 2d 642 (1973). Also, where the terms of a statute are clear and unambiguous and leave no room for construction, they must be applied according to their literal meaning. Mitchell v. Mitchell, 266 S.C. 196, 222 S.E. 2d 217 (1976); Green v. Zimmerman, 269 S.C. 535, 238 S.E. 2d 323 (1977).

It is an accepted practice in South Carolina to resort to the dictionary to determine the literal meaning of words used in statutes. For cases where this has been done, see Hay v. South Carolina Tax Commission, 273 SC 269, 255 SE 2d 837 (1979); Fennell v. South Carolina Tax Commission, 233 S.C. 43, 103 SE2d 424 (1958); Etiwan Fertilizer Co. v. South Carolina Tax Commission, 217 SC 484, 60 SE2d 682 (1950).

Black's Law Dictionary, Fifth Edition, defines the term "amusement" to mean: "Pastime, diversion, enjoyment. A pleasurable occupation of the senses or that which furnishes it. "The Second College Edition of the American Heritage Dictionary provides the following definitions:

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| "Amusement" | 1. The state of being amused, entertained, or pleased.<br>2. Something that amuses.   |
| "Pastime"   | An activity that occupies one's spare time pleasantly.  |
| "Diversion" | Something that distracts the mind and relaxes or entertains.  |
| "Enjoyment" | 1. The act or state of enjoying.<br>2. The use or possession of something beneficial or pleasurable.<br>3. Something that gives pleasure. |

In summary, a "place of amusement" is any enclosure or location consisting of an activity that occupies one's spare time, distracts the mind, relaxes, entertains, or gives pleasure.

Further, in Radcliff v. Query, 153 S.C. 76, 150 S.E. 352 (1929), an Admission's Tax case, the Supreme Court of South Carolina held:

The statute is broad enough to include all classes of public exhibitions,.... (emphasis added).

Black's Law Dictionary, Fifth Edition, defines "public" in part, as:

Public, adj. Pertaining to a state, nation, or whole community; proceeding from, relating to, or affecting the whole body of people or an entire community. Open to all; notorious. Common to all or many; general; open to common use. Belonging to the people at large; relating to or affecting the whole people or a state, nation, or community; not limited or restricted to any particular class of the community. Peacock v. Retail Credit Co., D.C.Ga., 302 F.Supp. 418, 423 (emphasis added).

In addition, the Appellate Division of the New York Supreme Court held in Wien v. Murphy, 284 N.Y.S. 2d 303, 28 A.D. 2d 222 (1967) that:

...if in fact a place or facility provides something edifying or educational in addition to enjoyment, entertainment or amusement, it is no less a place of amusement.

In other words, the term "place of amusement" is not to be strictly construed so as to exclude places which may also have a business or other purpose. If a place distracts the mind, relaxes, entertains, or gives pleasure, then such place is a "place of amusement".

Conclusion:

Charges for admissions to antique, craft, boat, home, gun, car, recreational vehicles, sportsman and similar shows, when open to the public, are subject to the State's Admissions Tax.

SOUTH CAROLINA TAX COMMISSION

s/S. Hunter Howard, Jr.

S. Hunter Howard, Jr., Chairman

s/A. Crawford Clarkson, Jr.

A. Crawford Clarkson, Jr., Commissioner

s/T. R. McConnell

T. R. McConnell, Commissioner

Columbia, South Carolina  
April 19, 1989