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December 17, 1930.

Price & Poag, Attorneys,  
Greenville, South Carolina.

Gentlemen:

We are in receipt of your letter of Dec. 15th., with reference to affixing stamps to deeds conveying property to Greenville County for a right-of-way for the proposed new highway connecting Greenville with Hendersonville road.

The Tax Commission holds that deeds conveying property for right-of-way proper do not require South Carolina Documentary stamps, but where property is purchased for the location of a house to be moved off the highway; or, in other words, all property purchased other than for the Highway right-of-way proper will be subject to documentary tax.

Yours very truly,

SOUTH CAROLINA TAX COMMISSION

LICENSE TAX DIVISION

*R. A. Little*

R. A. Little, Director.

RAL:ee

OC: Register of Mesne Conveyance,  
Greenville, S.C.