

Mr. B. S. Brazzeala

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"On deeds, instruments, or writings whereby any lands, tenements, or other realty, or any interest therein, shall be granted - - -."

Section 65-689, 1962 Code of Laws of South Carolina, imposes a stamp tax on:

"A deed, instrument or writing whereby any lands, tenements or other realty sold shall be granted, assigned, transferred or otherwise conveyed - - -."

Neither "tenements" nor "realty" includes a lease for a term of years, and our statute does not impose the tax on "lands - - - or any interest therein," as does the Florida statute. Words and Phrases V. 36 at p. 392, Realty, and V. 41 at p. 551, Tenement.

In view of the foregoing authorities and statutes, coupled with the well established principle that any doubt as to whether or not a tax is applicable must be resolved in favor of the taxpayer, it is the opinion of this Office that the South Carolina documentary stamp tax is not applicable to leases of real property for specified terms.