

- (1) A refund is to be issued for a portion of the tax paid on a motor vehicle when the license certificate and registration card are presented for cancellation.
- (2) If the registration certificate or license plate is lost or destroyed, proof of such is to be given the county auditor before the refund can issue.

TO: Marion County Auditor

FROM: Joe L. Allen, Jr.
Chief Deputy Attorney General

QUESTIONS: 1. A person licenses a vehicle and pays tax thereon. The license tag is transferred to other vehicles and subsequently presented for cancellation. Is a refund due for the tax paid on the cancelled license?
2. Can the refund be issued when the registration or license has been lost or destroyed?

DISCUSSION:

The Act provides that the title and license registration of a motor vehicle may be returned for cancellation. When such is done, the county auditor shall order and the county treasurer shall issue a refund of property taxes paid on the vehicle. The amount of the refund is that proportion of the tax paid that is equal to that proportion of the complete months remaining to the whole license and registration period. The Act further provides that:

“In the event an issued and unassigned license plate or registration certificate was lost, destroyed or delivered to the South Carolina Department of Highways and Public Transportation, the owner shall present proof thereof to the county auditor along with the request for cancellation. The auditor, upon receipt of the cancellation request and the license plate, registration certificate, or the proof of loss of the same, must order the refund of the tax.”

The refund should issue when the registration certificate or license plate is lost or destroyed. Proof thereof, however, must be furnished the county auditor.

CONCLUSION:

1. A refund is to be issued for a portion of the tax paid on a motor vehicle when the license plate and registration certificate are presented for cancellation.
2. If the registration certificate or license plate is lost or destroyed, proof of such is to be given the county auditor before the refund can issue.