

1980 WL 120835 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

August 20, 1980

**\*1 RE: Road Tax on Motor Carriers**

Thomas C. Dillard  
Law Offices of Robert C. Lake, Jr.  
Whitmire, South Carolina 29178

Dear Mr. Dillard:

Mr. McLeod has referred your opinion request to me for reply. You have inquired as to whether a motorized crane which has more than two axles and exempt from registration and license plate requirements pursuant to §§ 56-3-20(11) and 56-3-120 must obtain a registration card and an identification marker from the South Carolina Tax Commission.

[Code § 12-31-210](#) provides that no motor carrier shall operate or cause to be operated in South Carolina any vehicle described in § 12-31-10 until he has secured from the Tax Commission a registration card and an identification marker. [Code § 12-31-10](#) in pertinent part defines a 'motor carrier' as every person who operates or causes to be operated any truck having more than two axles. I assume that since you are requesting this opinion as an attorney for the Town of Whitmire that the last sentence of [§ 12-31-10](#) is applicable to your situation. That sentence excludes municipalities from the definition of a 'motor carrier'.

If the municipal exemption is not applicable then it is the opinion of this office that the motorized crane is subject to registration and identification markers. The fact that it does not have to be registered and licensed by the South Carolina Department of Highways and Public Transportation is of no import since [§ 12-31-10](#)'s definition of motor carrier includes the vehicle you have described.

Very truly yours,

Richard D. Bybee  
Assistant Attorney General

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