

1977 WL 37431 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

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*1 A business machine company that has no location in the City of Conway but sells, leases and repairs office equipment in the City, may be required to have a license under the License Tax Ordinance of the City.

Ms. Dolores Beverly
Treasurer
City of Conway

QUESTION

Under the License Tax Ordinance of the City of Conway, is a business machine company that has no location in the city but sells, leases and repairs office equipment required to have a license?

AUTHORITY

The Ordinance of the City of Conway, adopted March 28, 1977.

DISCUSSION

Generally, the Ordinance requires a license for the privilege of engaging in or intending to engage in any business, trade, calling or profession or maintaining an office or acting as agents within the limits of the city. This language appears to be all inclusive. In [State v. Roberson](#), 136 N. C. 587, 48 S. E. 595, it was stated that for one to be engaged in an occupation signifies much more than the doing of one act in the line of such occupation. In [Pee Dee Chair Co. v. City of Camden](#), 165 S. C. 86, 162 S. E. 771, the Court held that a single delivery with no showing that other deliveries were contemplated did not constitute doing business so as to require a license. Numerous cases are found in Volume 14A of [Words and Phrases](#) defining the word 'engage' and 'engaged' and generally it requires continuous action at least to some degree. [Black's Law Dictionary](#) defines 'engage' as 'to employ or involve one's self; to take part in; to embark on. It imparts more than a single act or transaction or an occasional participation.'

It has been said that the words 'occupation' and 'business' are synonymous of 'activity'. [Novak v. Redwine](#), 89 Ga. App. 755, 81 S. E. 2d 222. 'Business' is synonymous with 'calling', 'occupation' or 'trade'. [Gray v. Board of County Commissioners of Sedgewick County](#), 191 Kan. 195, 165 P. 867, LRA 1918F, 182. 'Occupation' has reference to the principal or regular business of a man's life, or that to which he devotes his time and attention, such as trade, profession or other vocation or calling, or that which principally takes up one's time, thought and energy; especially one's regular business or employment, or whatever one follows as a means of making a livelihood. [Trails Motors, Inc. v. First National Bank of Laramie](#), 76 Wyo, 152, 301 P.2d 775. See Volume 29, [Words and Phrases](#), Occupation-Vocation, and Volume 6, [Words and Phrases](#), Calling.

As a matter of custom and practice a business machine company is within the above definitions. Sales with delivery, leasing and repairs might be properly held to be within the Ordinance and the basis for the license payment. See [Crosswell v. Town of Bishopville](#), 172 S. E. 26, 172 S. E. 698; [American Bakeries Co. v. City of Sumter](#), 173 S. C. 94, 174 S. E. 919.

We advise however that you should contact your city attorney so as to have his opinion on the question involved, particularly since consistent and uniform interpretation of the Ordinance would be required by the courts and the interpretation applied in other particular cases should be reviewed.

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