

1979 WL 43249 (S.C.A.G.)
Opinion No. 79-118

Office of the Attorney General

State of South Carolina

October 4, 1979

***1 (1) Municipal license taxes may be collected from insurance companies and insurance agencies as both are engaged in separate businesses.**

(2) Section 38-5-490 relates only to the tax upon insurance companies and agents, therefore, any other business, i.e., an insurance agency, is not subject to the limitations of such section.

Senator

G. Lewis Argoe, Jr.
Senior Assistant Attorney General

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