1979 WL 43208 (S.C.A.G.)

Office of the Attorney General

State of South Carolina
December 17, 1979

RE: Airplane Taxation

***1** Mr. Wilkins Norwood
Wilkins Norwood & Company
Drawer 5956
Greenville, South Carolina 29606

Dear Wilkins:
Reference is made to your recent telephone communication, concerning the question whether a privately owned airplane hangared or tied down at the Greenville Municipal Airport is subject to taxation as personal property by the City of Greenville, even if the owners of the aircraft are residents of Greenville County, but not residents of the City. I enclose herewith copy of Section 12-37-890 of the 1976 Code, and refer your attention to the first sentence to the effect that vehicles and personal property shall be returned for taxation and taxed in the county, city and town in which it (the property) is situated. Also, I call your attention to an Attorney General's Opinion issued in 1966, to the effect that airplanes maintained at an airport outside of a municipality's corporate limits, as a general rule, have a tax situs at the airport when used in a business. This Opinion is referred to on page 483 of Volume 5, S. C. Code, and is an interpretation of Section 12-37-890 of the 1976 Code. The attorneys for the Tax Commission indicate that the subject aircraft would be subject to taxation by the City of Greenville, since its tax situs is at the airport. The airport is the municipal downtown airport and, hence, it would be immaterial if the owners were county residents, and not city residents, provided that the business aircraft is, in fact, hangared or tied down within the city.

In a situation involving B & W Aerials, Inc., and its ownership of an aircraft, I have no doubt but that the aircraft is subject to Greenville City tax, since the aircraft is used in business and is owned by a corporation whose address is within the City. It would appear that you are subject to the tax in question, under the enclosed section of the Code.
Yours very truly,

Victor S. Evans
Deputy Attorney General

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