

1976 S.C. Op. Atty. Gen. 370 (S.C.A.G.), 1976 S.C. Op. Atty. Gen. No. 4509, 1976 WL 23126

Office of the Attorney General

State of South Carolina

Opinion No. 4509

November 3, 1976

***1 Act No. 562 of the 1976 General Assembly provides authority for the Highway Department to issue, without charge, license tags to certain disabled veterans for the license year 1977; however, such does not provide for the exemption of taxes for the tax year 1976.**

Director

Department of Veterans Affairs

You have asked whether a veteran who is eligible to receive, under Act No. 562 of the 1976 General Assembly, a 1977 'V' vehicle license tax, is exempt from paying county ad valorem taxes for 1976?

Section 46–61 of the South Carolina Code of Laws was amended this year by Act No. 562, which was approved on May 4, 1976. It provides that no charge shall be made for vehicle license tags issued to 'any South Carolina veteran classified as totally and permanently disabled due to service-connected disabilities as determined from medical records on file with the Veterans Administration.'

Section 65–1522(13) of the Code provides that vehicles of veterans who have been issued special tags by the Highway Department under the provisions of Sections 46–61 through 46–64 shall be exempt from State, county and municipal taxes. The question arises whether the Act approved May 4, 1976, will exempt taxes for 1976.

It is a general rule of statutory construction that an Act will not be given retrospective effect in the absence of an express provision stating the intent that the statute is to be applied retrospectively. Ad valorem taxes are generally levied on a calendar year basis with the date for assessment being December 31 preceding the tax year. This date is recognized and accepted as the date when the liability for tax is determined. See *Atkinson Dredging Co. v. Thomas*, 266 S. C. 361, 223 S. E. 2d 592. As the Act was approved subsequent to the date that the liability for taxes attached, it is our opinion that it will not operate as the basis upon which taxes for the 1976 tax year can be exempted.

We further find support for this conclusion from the language of Section 46–61 which states that the license tags must 'have been' issued in order for the exemption to apply. Also this conclusion is one that assures that all taxes anticipated at the budgeting stage of the tax collecting procedure will be collected, thereby avoiding any deficit that could result from an exemption of the vehicles in 1976.

G. Lewis Argoe, Jr.

Assistant Attorney General

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