

1975 WL 28855 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

May 27, 1975

*1 Ms. Janice D. Hulbert
City Clerk-Treasurer
City of Goose Creek
Post Office Box 236
Goose Creek, SC 29445

Dear Ms. Hulbert:

You have requested an opinion from this Office as to whether the City of Goose Creek is responsible for determining that all required state and county licenses have been obtained prior to issuance of a city business license.

The imposition of business and occupation taxes by municipal corporations is authorized by § 47-271 of the CODE OF LAWS OF SOUTH CAROLINA which provides in part:

any such city or town council may annually require by ordinance the payment of such reasonable sum of money as a license by any person engaged or intending to engage in any calling, business, occupation or profession, in whole or in part, within the limits of such city or town.

In authorizing such license taxes, a city incurs no obligation to ascertain whether any applicable state or county license taxes have been paid.

The only obligation of the city to the state in regard to license taxes collected by the city is that set forth by § 65-64(6) which requires:

[T]own, city, county, and other public officers to report information as to the assessment of property, collection of taxes, receipts from licenses and other sources and such other information as may be needful in the work of the (State Tax) Commission. [Emphasis added.]

While there is no obligation upon the city to determine that all state and county licenses have been obtained prior to issuance of a city business license, any known violation of state licensing laws should be called to the attention of the State Tax Commission.

Sincerely,

Karen LeCraft Henderson
Assistant Attorney General

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