

1975 S.C. Op. Atty. Gen. 112 (S.C.A.G.), 1975 S.C. Op. Atty. Gen. No. 4039, 1975 WL 22336

Office of the Attorney General

State of South Carolina

Opinion No. 4039

June 24, 1975

\*1 A municipality may lawfully impose a business license tax on a land surveyor who undertakes to regularly conduct business within the municipality, even though the surveyor may have already paid a business license fee in another municipality.

TO: Ferrell J. Prosser  
South Carolina Board of Engineering Examiners

QUESTION PRESENTED:

Whether a land surveyor who regularly makes surveys within several municipalities is required to purchase a business license in each municipality?

LIST OF AUTHORITIES:

Section 47–271, South Carolina Code (1962) Attorney General's Opinion No. 3137 (June 14, 1971)

[Wilson v. City Council of Greenville, 65 S. C. 426, 435 S. E. 966](#)

DISCUSSION OF ISSUE:

Section 47–271, South Carolina Code of Laws (1962), deals with municipalities over 1000 inhabitants and provides: 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 in any calling, business, occupation or profession, in whole or in part, within the limits of such city or town . . .

A previous opinion of this Office, Attorney General's Opinion No. 3137 of 1971, interpreted the law to provide that a municipality can impose a business license tax on a business or occupation located outside the municipality, but doing business within the municipality. This does, however, involve a factual determination that the business is ‘doing business’ on a regular and successive basis and is not merely an incident to doing business within some other municipality.

In [Wilson v. City Council of Greenville, 65 S. C. 426, 435 S. E. 966 \(1902\)](#), the South Carolina Supreme Court held that the Greenville City Council could impose a license fee on an architectural firm, whose main place of business was Columbia, but who had solicited six contracts in Greenville and visited the sites to check the work. The Court in that case noted:

If the plaintiff's transactions as architects were exceptional in nature, they were not amenable to the ordinance imposing a license on architects. But if their intention was to make a practice of carrying on their business as architects in the City of Greenville, then the license was properly imposed upon them. *Id.* at 429.

Moreover, there is no provision in the South Carolina Code which would require that one municipality give credit for a business license tax already paid to another municipality. Such a credit, if any, would depend upon the terms of the individual ordinances.

CONCLUSION:

A land surveyor who regularly conducts business within several municipalities could be assessed a business license tax in each municipality.

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