

1975 WL 29058 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

August 11, 1975

*1 The South Carolina State Highway Department has not been granted authority to compel proof of payment of municipal taxes as a prerequisite to issuance of automobile license tags to members of the public.

TO: S. N. Pearman
Chief Highway Commissioner

You have requested the opinion of this office as to the authority of the Department to compel members of the public who seek the issuance of automobile license tags to provide proof of payment of municipal taxes. The Department has not been granted authority to impose such a requirement.

Statutes and Cases Involved

S.C. Code § 33-21

S.C. Code § 46-17

S.C. Code § 46-17.1

S.C. Code § 46-17.2

[Southern Ry. Co. v South Carolina State Highway Department 237 S.C. 75, 115 S.E. 2d 685 \(1960\)](#)

[Riley v South Carolina State Highway Department, 238 S.C. 19, 118 S.E. 2d 809 \(1961\)](#)

The South Carolina State Highway Department is an administrative agency of the State of South Carolina. Code of Laws of South Carolina § 33-21 (1962). As such, the Department has no inherent powers and derives all of its power from statutory law. [Southern Ry. Co. v South Carolina State Highway Department, 237 S.C. 75, 115 S.E. 2d 685 \(1960\)](#), [Riley v South Carolina State Highway Department, 238 S.C. 19, 118 S.E. 2d 809 \(1961\)](#).

The documents required to be provided by an applicant for registration and licensing of a motor vehicle include an application, Code of Laws of South Carolina § 46-17 (1962), and the statement of the county treasurer of the county of residence of the applicant that there are no personal property taxes due and unpaid on any motor vehicle listed on the county tax rolls as being owned by the applicant, Code of Laws of South Carolina § 46-17.2 (1974 Cum. Supp.). Additionally, a signed statement by the applicant that all county and municipal taxes legally due have been paid is required to be provided prior to registration and licensing of vehicles. Code of Laws of South Carolina § 46-17.1 (1974 Cum. Supp.). This is the only statement with regard to municipal taxes which is required by statute. No obligation for additional statements or certifications having been imposed by statute, the Department is without authority to compel the submission of others.

Marvin C. Jones

Assistant Attorney General

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