

1973 S.C. Op. Atty. Gen. 9 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3439, 1973 WL 20904

Office of the Attorney General

State of South Carolina

Opinion No. 3439

January 4, 1973

***1 Motor vehicles used by a business have a tax situs where situated which as a general rule is at the address of the business.**

Charleston County Auditor

Reference is made to your letter of December 29, 1972, wherein you request the opinion of this office of the tax situs of motor vehicles that are used in a business. The owner of the motor vehicles is a realty company that has an established and fixed location and the vehicles are used by the realty company throughout Charleston County. The question is whether the vehicles are to be taxed at the location of the realty company and in this connection Section 65-1643 provides that:

‘All * * * and other vehicles used in any business * * * shall be returned for taxation and taxed in the county, city and town in which it is situated. All other personal property shall be returned for taxation and taxed at the place where the owner thereof shall reside at the time of listing the same, if the owner resides in this State; if not, at the residence of the person having it in charge. * * *.’

The motor vehicles are titled, registered and licensed with the Highway Department and on such records the owner is listed as the realty company, and the registered address is that of the realty company. Under such circumstances and pursuant to the above statute, the motor vehicles are to be taxes at that address.

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