

THE STATE OF SOUTH CAROLINA
OFFICE OF THE ATTORNEY GENERAL
COLUMBIA

OPINION NO. 88-91 p. 55

December 21, 1988

SUBJECT: Taxation & Revenue - Application for Exemption of Motor Vehicles.

SYLLABUS: The application for the exemption of a motor vehicle licensed after February and before January of any year is to be made between January and February of the year following except for those vehicles exempt under Section 12-37-220B (26) and (27) and church vehicles for which applications are to be filed within sixty days before or within thirty days after the date on which such motor vehicles are registered or the registration renewal date.

TO: Mr. James L. Brodie, Director
South Carolina Tax Commission
Property Division

FROM: Joe L. Allen, Jr. *JLA*
Chief Deputy Attorney General

QUESTION: When is a person required to file an application for the exemption of a licensed motor vehicle from ad valorem taxation?

APPLICABLE LAW: Sections 12-37-220 and 12-3-145, Code of Laws of South Carolina, 1976.

DISCUSSION:

Section 12-37-220 exempts certain licensed motor vehicles from taxation. Section 12-3-145(B), however, requires that an application for the exemption be made to the South Carolina Tax Commission. The applicable language is that:

"Any tax-exempt property owner or any property owner whose property may qualify for property exemption shall obtain an application for the exemption from the commission and shall file the application for exemption between January

first and the last day of February of each year, . . . The owners of exempt property as provided for in items (26) and (27) of subsection B of Section 12-37-220 and churches which own motor vehicles shall file an application for exemption within sixty days before or within thirty days after the date on which the motor vehicle was registered or the registration renewal date."

Section 12-37-2610 provides in part that:

"The tax year for motor vehicles begins with the last day of the month in which a license required by Section 56-3-110 is issued and ends on the last day of the month in which the license expires or is due to expire. . . ."

The problem is that a person may license a vehicle that is exempt from taxation after February and prior to January. The tax, however, must be paid prior to the issuance of the license tag unless the vehicle is exempt. Under one interpretation of the above language, a vehicle acquired and licensed after February and before January could never be exempt for the year of acquisition. The question is whether the statute requires this interpretation. In our view, it does not.

Under settled rules of construction, we do not find legislative intent to grant an exemption from taxation and at the same time defeat the exemption by a condition that cannot be satisfied.

In State ex rel. McLeod v. Montgomery, 244 S.C. 308, 136 S.E.2d 778, our Court rejected an interpretation of a statute that led to an unjust, absurd or unreasonable result.

Additionally, it is well settled that the presumption is that the General Assembly intended to accomplish something and not commit a futile act.

"Court must presume that legislature intended by its action to accomplish something and not do a futile thing."
State ex rel. McLeod v. Montgomery,
supra.

It is also equally settled that statutes relating to the

December 21, 1988

same matter are to be construed together and harmonized where possible. (See 17 S.C.D., Statutes, Key 223, et seq., for cases so holding.)

The tax year for a licensed motor vehicle is different from the tax year for other property. In order to give effect to the exemption and the application requirement, the legislative intent necessarily was that the application be made during January and February of the property's tax year.¹ Under such, the application for exemption for a vehicle licensed after February and before January is made in January and February of the vehicles tax year. The General Assembly has in certain exemptions provided a different date for which the application is to be made. In example, the exemptions provided in Section 12-37-220B (26) and (27) and church vehicles are to be made within sixty days before or thirty days after the date the vehicles are licensed.

CONCLUSION:

The application for the exemption of a motor vehicle licensed after February and before January of any year is to be made between January and February of the year following except for those vehicles exempt under Section 12-37-220B (26) and (27) and church vehicles for which applications are to be filed within sixty days before or within thirty days after the date on which such motor vehicles are registered or the registration renewal date.

JLAJr:wcg

¹This conclusion is fortified by authority conferred upon the South Carolina Tax Commission to revoke an improperly granted exemption.