

1976 WL 30666 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

February 13, 1976

*1 Mr. Leon A. DeLoach
Vice-President
Sales
Carolina Canada Dry Bottling Company
Post Office Box 3547
Columbia, SC 29203

Dear Mr. DeLoach:

Your letter of recent date to the Attorney General has been forwarded to me for reply.

Prior to June 25, 1975, the licensing of businesses by municipalities was controlled by Sections 47-173 and 47-271, CODE OF LAWS OF SOUTH CAROLINA, 1962, as amended (copies enclosed). Section 47-173 dealt with towns of less than one thousand inhabitants and Section 47-271 dealt with cities and towns of over one thousand inhabitants.

Both of these Sections were replaced by Act 283 of 1975, the Home Rule Act, which became law on June 25, 1975. Section 47-32 reads as follows:

All municipalities of the State shall, in addition to the powers conferred to their specific form of government, have authority to enact regulations, resolutions and ordinances, not inconsistent with the Constitution and general law of this State, including the exercise of such powers in relation to roads, streets, markets, law enforcement, health and order in such municipalities or respecting any subject as shall appear to them necessary and proper for the security, general welfare and convenience of such municipalities or for preserving health, peace, order and good government therein, including the authority to levy and collect taxes on real and personal property and as otherwise authorized herein, make assessments and establish uniform service charges relating thereto; the authority to abate nuisances; grant franchises for the use of public streets and make charges therefor; engage in the recreation function; levy a business license tax on gross income; borrow in anticipation of taxes; and pledge revenues to be collected and the full faith and credit of the municipality against its note and conduct advisory referenda. The municipal governing body may fix fines and penalties for the violation of municipal ordinances and regulations not exceeding two hundred dollars or imprisonment not exceeding thirty days. (Emphasis added).

Thus, South Carolina municipalities are specifically authorized by statute to impose a license tax on businesses.

If I can be of any further assistance to you in this matter, please do not hesitate to call.

Yours truly,

Bruce M. Poore
Law Clerk

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