

1976 WL 30435 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

April 26, 1976

\*1 E. Windell McCrackin, Esquire  
City Attorney  
P. O. Box 1182  
Myrtle Beach, South Carolina 29577

Dear Mr. McCrackin:

You have requested an opinion from this Office as to the scope of certain provisions of the business and professional license ordinance enacted by the City of Myrtle Beach, South Carolina. In response to your inquiry as to whether the ordinance in question imposes a license fee on houses and apartments which are offered for rent on an annual basis, my opinion is that it does inasmuch as it includes:

[a]partments, . . . and/or any other dwelling rented or offered for rent or leased by . . . year.

Inasmuch as the above-quoted provision is a part of the ordinance establishing business and professional license fees, such rental of houses and apartments was apparently intended by the drafters of the ordinance to be included in the phrase, 'engaging in any business.' See generally, 9 McQUILLIN MUNICIPAL CORPORATIONS § 26-119 (3rd Ed. 1964); cf., Coventry Hills, Inc. v. Tax Review Board of Philadelphia, 437 Pa. 492, 263 A 2d 348 (1970).

As to your second question, my opinion is that the owner of such property, if that property is located within the city limits of Myrtle Beach, is subject to the ordinance irrespective of whether or not he is a resident of Myrtle Beach. By offering the dwelling for rent and by maintaining the premises, the owner is most probably engaging in a business as contemplated by the ordinance, to wit:

. . . every person, . . . engaged or intending to engage in any business, trade, calling or profession . . . within the limits of the City of Myrtle Beach, South Carolina, . . . shall obtain and pay for . . . a license therefor . . .

See generally, 9 McQUILLIN MUNICIPAL CORPORATIONS § 26.48 at 113 (3rd Ed. 1964) ('. . . license requirements and taxes imposed upon all engaging in certain businesses, occupations or activities within the municipality . . . generally are binding on residents and nonresidents alike'); cf., Ponder v. City of Greenville, 196 S.C. 79, 12 S.E.2d 851 (1941); State v. Perry, 138 S.C. 329, 136 S.E. 314 (1927).

With kind regards,

Karen LeCraft Henderson  
Assistant Attorney General

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