



ALAN WILSON
ATTORNEY GENERAL

October 13, 2025

The Honorable Fawn M. Pedalino, Member
South Carolina House of Representatives
PO Box 11867
Columbia, SC 29211

Dear Representative Pedalino:

Attorney General Alan Wilson referred your letter to the Opinions section for a response. You seek an opinion regarding whether a pickup truck with an empty weight of 8,000 pounds and a gross weight of 9,000 pounds qualifies, for tax assessment purposes, as a personal motor vehicle; if the subject truck is classified as a personal motor vehicle, what should its assessment rate be; and what, if any, relevance does a vehicle's gross vehicle weight rating, as defined in S.C. Code Ann. § 56-1-2030, have to the vehicle's classification and assessment rate. You included with your letter, and in a subsequent email, information relating to the tax bill for a particular pickup truck owned by one of your constituents.

Law/Analysis

This Office is unable to determine facts in an advisory opinion. As we have stated in prior opinions, "[b]ecause this Office does not have the authority of a court or other fact-finding body, we are not able to adjudicate or investigate factual questions." Op. S.C. Att'y Gen., 2003 WL 21040130 at *1 (Feb. 19, 2003) (quoting Op. S.C. Att'y Gen., Oct. 10, 1985, at *2 and Sept. 3, 1999, at *2). Therefore, this Office cannot make factual determinations regarding the proper tax assessment rate for the specific pickup truck you reference, but the Office can render an opinion on general questions of law regarding how to classify a pickup truck owned and operated by an individual with an empty weight of 8,000 pounds and a gross weight of 9,000 pounds and the resulting tax assessment.

Article X § 1 of the South Carolina Constitution authorizes the General Assembly to "provide for the ad valorem taxation by the State or any of its subdivisions of all real and personal property." Article X § 1 then lists a variety of classifications for property and proscribes an assessment rate for each category.¹ See S.C. Const. art. X § 1. The first seven subsections do not

¹ Assessment rates form one portion of the formula used to calculate a property owner's tax liability. Generally, tax liability is calculated according to the following formula:

address the classification or assessment rate for motor vehicles owned and operated by individuals.² Id. § 1 (1)-(7). Subsection (8)(A) serves a catch-all provision requiring “all other personal property must be taxed on an assessment equal to ten and one-half percent of the fair market value of the property;” however, subsection (8)(B)(1) then provides an exception for personal motor vehicles stating:

Personal motor vehicles which must be titled by a state or federal agency, limited to passenger motor vehicles and pickup trucks, as defined by law, must be taxed on an assessment equal to [six percent] of fair market value of the property.³

Id. § 1(8). Thus, the assessment rate for qualifying personal motor vehicles is 6%, and the assessment rate for all other motor vehicles owned and operated by individuals is 10.5%.

As you point out in your letter, S.C. Code Ann. § 12-37-2645 lays out criteria to determine whether a vehicle qualifies as a personal motor vehicle under Article X § 1(8)(B)(1). Section 12-37-2645 states:

[F]or defining those motor vehicles subject to the assessment ratios provided in Section 1(8)(B)(a)⁴ of Article X of the Constitution of this State, the definition

Assessed Value multiplied by the Assessment Rate (determined by the classification of the property and set by the Constitution) multiplied by the Millage Rate (determined by the entity levying the tax, e.g., county council, school district, city, etc.) divided by 1,000 equals Tax Liability.

² Subsections 1 and 2 establish assessment rates for property “owned by or leased to manufacturers, utilities and mining operations and used by the manufacturer, utility or mining operation, in the conduct of such business” or “owned by or leased to companies primarily engaged in transportation for hire of persons or property and used by the company in the conduct of such business,” respectively. While these classifications could cover motor vehicles, they do not affect motor vehicles owned and operated by individuals, such as the pickup truck your letter references, and therefore are not relevant to the remaining analysis of this opinion.

³ In 2001, a constitutional amendment was ratified which provided for a gradual lowering of the assessment rate on personal motor vehicles beginning with a drop from 10.5% to 9.75% in 2002 and decreasing by another 0.75% each year until reaching 6% in 2007. Act No. 10, 2001 S.C. Acts 68. Since 2007, the personal motor vehicle tax rate has remained at 6%. See S.C. Const. art. X § 1(8)(B)(1).

⁴ While § 12-37-2645 refers to “Section 1(8)(B)(a) of Article X,” the correct constitutional reference is Article X § 1(8)(B)(1). Given both address the lowered assessment rate for personal motor vehicles, it appears this is simply a typographical error and that § 12-37-2645 is meant to reference Article X § 1(8)(B)(1). The remainder of this opinion is subject to this assumption.

of ‘private passenger motor vehicle’ provided in Section 56-3-630 applies except that in the case of pickup trucks, the empty weight and gross weight limits provided in that definition are increased respectively to nine thousand pounds or less and eleven thousand pounds or less and the definition is deemed to include motorcycles.

S.C. Code Ann. § 12-37-2645 (2014). As a result, we then turn to S.C. Code Ann. § 56-3-630 which reads:

The Department of Motor Vehicles shall classify as a private passenger motor vehicle every motor vehicle which is designed, used, and maintained for the transportation of ten or fewer persons and trucks having an empty weight of nine thousand pounds or less and a gross weight of eleven thousand pounds or less

§ 56-3-630 (Supp. 2025).

You note in your letter that there is some confusion about whether the definition of “gross vehicle weight rating” in § 56-1-2030(16) may be relevant to determining if a vehicle qualifies as a personal motor vehicle under Article X § 1(8)(B)(1). The term “gross vehicle weight rating” is not used in Article X § 1(8)(B)(1), S.C. Code Ann. § 12-37-2645, or S.C. Code Ann. § 56-3-630. Thus, it does not have any relevance when determining whether a motor vehicle qualifies for the 6% personal motor vehicle assessment rate.

Moreover, § 56-3-20 defines a variety of words and phrases “for the purposes of this chapter.” S.C. Code Ann. § 56-3-20 (Supp. 2025). In § 56-3-20, “this chapter” refers to Chapter 3 of Title 56. Chapter 3 includes, *inter alia*, Article 5: Registration and License Fees, in which § 56-3-630 is located. In contrast, § 56-1-2030 is located in Article 13 of Chapter 1 of Title 56. Section 56-1-2030 begins “As used in this article.” S.C. Code Ann. § 56-1-2030 (2018). Section 56-3-630 is not in Article 13 of Chapter 1 of Title 56, and we are aware of no provisions incorporating the definition from § 56-1-2030(19) into Article 3 of Chapter 3 of Title 56. Thus, for the purposes of § 56-3-630 the relevant definition of “gross weight” and “gross weight vehicle” is found in § 56-3-20(19), not § 56-1-2030(16).

“Gross weight” and “gross weight vehicle” are defined, for the purposes of § 56-3-630, as “the weight of a vehicle without load plus the weight of any load on it.” S.C. Code Ann. § 56-3-20(19) (Supp. 2025). Therefore, to qualify for the reduced personal motor vehicle assessment rate of 6% in Article X § 1(8)(B)(1) a pickup truck must be (1) owned and operated by an individual, (2) “designed, used, and maintained for the transportation of ten or fewer persons” and (3) have an empty weight of 9,000 pounds or less and a gross weight of 11,000 pounds or less.

Which brings us to your questions. First, does a pickup truck owned and operated by an individual with an empty weight of 8,000 pounds and a gross weight of 9,000 pounds qualify for

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tax assessment purposes as a personal motor vehicle. Yes, it does. The vehicle is owned and operated by an individual, so it is governed by Article X § 1(8), not subsections 1 or 2. The truck's empty weight, 8,000 pounds, and gross weight, 9,000 pounds, are below the statutory requirements of 9,000 pounds and 11,000 pounds, respectively. Assuming that the vehicle is "designed, used, and maintained for the transportation of ten or fewer persons," the truck appears to qualify as a private passenger motor vehicle under § 56-3-630. Pursuant to § 12-37-2645, the truck therefore qualifies as a personal motor vehicle under Art. X § 1(8)(B)(1).

Second, you ask if a pickup truck qualifies as a personal motor vehicle, what should its assessment rate be. The assessment rate for a qualifying personal motor vehicle should be 6%. Article X § 1(8)(B)(1) states, "Personal motor vehicles . . . must be taxed on an assessment equal to [six percent] of fair market value of the property." S.C. Const. art. X § 1(8)(B)(1) (emphasis added). The Constitution plainly states that the assessment rate for qualifying personal motor vehicles must be 6%.

Finally, you ask what, if any, relevance does a vehicle's gross vehicle weight rating, as defined in S.C. Code Ann. § 56-1-2030, have to the vehicle's classification and assessment rate. As is discussed above, the definition of "gross vehicle weight rating" in § 56-1-2030(16) has no bearing on whether a vehicle qualifies as a personal motor vehicle or which assessment rate should apply to a vehicle.

Conclusion

The Office does not have the authority to make factual determinations regarding a particular vehicle; however assuming the facts you provided, a pickup truck owned and operated by an individual with an empty weight of 8,000 pounds and a gross weight of 9,000 pounds should be classified for tax assessment purposes as a personal motor vehicle; the pickup truck's assessment rate should be the six percent rate specified in the South Carolina Constitution for personal motor vehicles; and the vehicle's gross vehicle weight rating, as defined in S.C. Code Ann. § 56-1-2030, is irrelevant to the truck's classification and assessment rate.

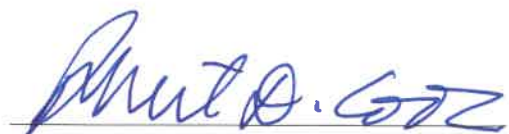
Sincerely,



David Leggett
Assistant Attorney General

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REVIEWED AND APPROVED BY:

A handwritten signature in blue ink, appearing to read "Robert D. Cook", is written over a horizontal line.

Robert D. Cook
Solicitor General Emeritus