

THE STATE OF SOUTH CAROLINA
OFFICE OF THE ATTORNEY GENERAL
COLUMBIA


OPINION NO. _____

June 17, 1991

SUBJECT: Taxation and Revenue - Taxation Of Unlicensed Motor Vehicle.

SYLLABUS: A motor vehicle that is not licensed under § 56-3-110 is subject to taxation and should be returned between January 1 and March 1 of the tax year.

TO: Honorable Cheryl Morgan
Lancaster County Auditor

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

QUESTION: Is a motor vehicle not licensed for use upon the highway subject to property taxation?

APPLICABLE LAW: S.C. Code Ann. §§ 12-37-2610, 12-37-210 and 12-37-710 (1976).

DISCUSSION:

Section 12-37-210 provides in part that:

All real and personal property in this State, personal property of residents of this State which may be kept or used temporarily out of the State, with the intention of bringing it into the State, or which has been sent out of the State for sale and not yet sold, . . . shall be subject to taxation.

Section 12-37-710 requires a person to return personal property for ad valorem taxation.

"Taxable property" means all property not exempted by law from taxation.

State v. City Council of Charleston, 4 Strob. 217.

Honorable Cheryl H. Morgan
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We do not know of any exemption of the property from taxation and hence an unlicensed motor vehicle with a tax situs in this state is subject to taxation. It should be returned for taxation between January 1 and March 1 of the tax year as required by § 12-37-900.¹

CONCLUSION:

A motor vehicle that is not licensed under § 56-3-110 is subject to taxation and should be returned between January 1 and March 1 of the tax year.

JLAJR/jws

¹Except when first taxable, motor vehicles licensed under § 56-3-110 need not be returned. Sections 12-37-2610 and 12-37-2710.