

THE STATE OF SOUTH CAROLINA
OFFICE OF THE ATTORNEY GENERAL
COLUMBIA

OPINION NO. _____

November 20, 1989

SUBJECT: Taxation and Revenue - Apportionment of property tax on motor vehicles licensed for less than one year.

SYLLABUS: The property tax is to be apportioned for those vehicles that are licensed for periods of less than one year. When a tax is paid on such vehicle for the full year and the vehicle is licensed for less than a full year, the overpayment is to be refunded.

TO: Honorable Duvall Williams
Marion County Auditor

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

QUESTION: On July 31, 1989, a person licensed a newly acquired vehicle under a special (farm) tag. The license period for the vehicle ended on December 31st. The person paid property taxes on the vehicle for the full twelve months. The question is whether the property tax is to be apportioned and if so, is a refund to be issued.

APPLICABLE LAW: Section 12-37-2610, et seq., and Section 12-47-70, et seq., Code of Laws of South Carolina, 1976.

DISCUSSION:

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. . ."

Section 12-37-2620 provides that:

"The tax payable on motor vehicles required to be licensed by Section 56-3-110 of the 1976 Code shall be determined for a twelve-month licensing

November 20, 1989

period. If the actual licensing period is less than twelve months, the tax payable shall be that proportion of the above described tax that is equal to the proportion of the number of months that the licensing period is to the twelve month period."

Here the license was issued on July 31, 1989 and expired on December 31, 1989. Under the language of Section 12-37-2620, the tax must be apportioned in this case for a six month period or one-half the amount of tax due for the full year.

Authority for the refund of the overpayment is found in Section 12-47-70 and the procedure to obtain the refund is set forth in Section 12-47-80. It appears from the facts that an overpayment has been made and that the same should be refunded.

CONCLUSION:

The property tax is to be apportioned for those vehicles that are licensed for periods of less than one year. When a tax is paid on such vehicle for the full year and the vehicle is licensed for less than a full year, the overpayment is to be refunded.

JLAJr:wcg