

1979 S.C. Op. Atty. Gen. 5 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-3, 1979 WL 29009

Office of the Attorney General

State of South Carolina

Opinion No. 79-3

January 8, 1979

**\*1 SUBJECT: Property Tax—Mobile Homes—Licensing and Moving Permits**

1. A mobile home dealer is not required to obtain a moving permit to bring a mobile home into the state for resale purposes.
2. A mobile home dealer is not required to obtain a moving permit to deliver a mobile home that is sold when the delivery is required by the terms of the sale.
3. A mobile home dealer is required to obtain the moving permit when the mobile home is used for rental purposes and is being either located or relocated.
4. A new license is required when the mobile home is relocated, the existing license expiring when the mobile home is relocated.
5. No moving permit is required of a mobile home dealer when delivering a mobile home that has been sold and the delivery is a part of the sale. A temporary stop in the delivery is not a relocation of the mobile home at the place of the temporary stop.

TO: G. P. Callison, Esq.  
Greenwood County Attorney

**QUESTION:**

Several questions are presented and each will be slated below in the discussion.

**APPLICABLE LAW:**

A 1978 Act bearing numbers R697, H2252 codified as Article 3 of Chapter 17, Title 31, Section 31-17-310, et seq.

**QUESTION 1:**

Will a mobile home dealer bringing a mobile home into the state for the purpose of resale have to obtain a permit to bring it into the state?

**DISCUSSION:**

No. The Act amends Section 31-17-360 to require the moving permit for certain mobile homes. The amended section begins by the following language:

'If the mobile home is to be relocated, the owner shall, prior to relocation, obtain a moving permit \* \* \*.'

The mobile home there referred to is that for which a license is required by Section 31-17-320. No license is required for the mobile home referred to in this question in that Section 31-17-330 specifically exempts from the license 'mobile homes held by dealers for resale.'

The basis for this conclusion is that the other sections of the Act necessarily contain the reference to the mobile home for which the moving permit is required. Additionally, doubt in the statute is to be resolved in favor of the taxpayer and against the license tax. For cases see 17 South Carolina Digest, Statutes, Key 245 and Taxation, Key 58.

CONCLUSION:

A mobile home dealer is not required to obtain a moving permit to bring a mobile home into the state for resale purposes.

QUESTION 2:

If a mobile home dealer brings a mobile home into this state, into the county where it operates, would he have to get an additional permit to transport the mobile home to another county?

DISCUSSION:

There is no requirement for the mobile home dealer to obtain a moving permit for a mobile home that is acquired for resale or that is sold and the delivery is required by the sales contract. Should the purchaser, however, acquire ownership of the mobile home before delivery, the moving permit would be required and the purchaser-owner would be the proper person to obtain the same.

CONCLUSION:

**\*2** A mobile home dealer is not required to obtain a moving permit to deliver a mobile home that is sold when the delivery is required by the terms of the sale.

QUESTION 3:

If a mobile home operator owns a mobile home and transports same to another county for rental purposes would he have to get a license in the county where his business is and/or a license in the county where the property is to be located for rental purposes? Would he have to get a permit to move the mobile home from Greenwood County to Laurens County for rental purposes?

DISCUSSION:

Yes. The mobile home would not be held for resale, therefore, the license and moving permit would be necessary.

CONCLUSION:

A mobile home dealer is required to obtain the moving permit when the mobile home is used for rental purposes and is being either located or relocated.

QUESTION 4:

In Section 31-17-340 it is provided that a mobile home license issued by the licensing agent shall be valid until title to such mobile home is transferred to a new owner or until the mobile home is relocated? Does it mean by the expression until a mobile home is relocated that a new license would have to be obtained for relocation within the same county?

DISCUSSION:

Yes. Relocate is defined in Webster's New Collegiate Dictionary to mean:  
'To locate or allocate again.'

Locate is defined in the same authority as:

'To designate the site of; as, to locate a public building, a mining claim. To set or establish in a particular spot. To search for and discover the position of; as, to locate an enemy. To assign a place to; as, to locate the reign of an Assyrian king. To take up one's residence; to settle.'

The language of the statute is clear and provides:

'Section 37-17-340. A mobile home license issued by the licensing agent shall be valid until title to such mobile home is transferred to a new owner or until the mobile home is relocated \* \* \*.' (Emphasis added.)

CONCLUSION:

A new license is required when the mobile home is relocated, the existing license expiring when the mobile home is relocated.

QUESTION 5:

Suppose a mobile home dealer or other transports a mobile home from without the state to a county within the state but is only temporarily here in the first county when it is moved to a second county, would not the license be sufficient in the second county rather than get one in the first county? What about a permit?

DISCUSSION:

If the mobile home is held by a dealer for resale no license is required. If the mobile home is delivered by the dealer as a condition of the sale, no moving permit is required. A license and permit would be required of other persons unless the term 'temporarily' is under the facts a delay or stop over in transient to the final destination.

CONCLUSION:

No moving permit is required of a mobile home dealer when delivering a mobile home that has been sold and the delivery is a part of the sale. A temporary stop in the delivery is not a relocation of the mobile home at the place of the temporary stop.

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Deputy Attorney General

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