

1982 WL 189399 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

August 11, 1982

***1 SUBJECT: Taxation—Minimum Tax Levy On Motor Vehicles**

The governing body of a county cannot provide for a minimum tax levy upon motor vehicles.

Honorable John C. Land, III
Senator
District No. 12, Office No. 2

QUESTION:

Does the governing body of a county have authority to establish a minimum tax levy on motor vehicles?

APPLICABLE LAW: [Article X, §§ 3 and 6 of the Constitution of South Carolina](#); §§ 4-9-30 and 12-39-180, Code of Laws, 1976.

DISCUSSION:

The power to tax is vested in the General Assembly, however, it may delegate the same to the taxing entities under [Article X, § 6 of the Constitution](#). The requirement is that the levy be ‘uniform in respect to persons and property within the jurisdiction of the body imposing such taxes’.

[Section 4-9-30](#) delegates the power to tax to the county, however, the same is ‘subject to the general law of this State’.

Section 12-39-200 provides that the county auditor shall determine the sum levied upon taxable property. It excludes therefrom personal property only when all that is owned by a taxpayer is less than twenty dollars. The language is that:

‘When the assessed value of all personal property is less than twenty dollars, the auditor shall not enter the property on the tax duplicate.’ (Emphasis added)

By general law the exclusion is therefore limited to personal property of a taxpayer when the assessed value of all of his personal property is less than twenty dollars.

Additionally, [Article X, § 3](#) confers the power upon the General Assembly to grant exemption from taxation. The grant must, however, apply uniformly to all similar property throughout the State. The exclusion is in substance an exemption. If the exemption is to be extended, it must be done by Statewide legislation.

CONCLUSION:

It is therefore the opinion of this office that the governing body of a county cannot provide for a minimum tax levy upon motor vehicles.

Joe L. Allen, Jr.
Deputy Attorney General

1982 WL 189399 (S.C.A.G.)

End of Document

© 2015 Thomson Reuters. No claim to original U.S. Government Works.