

1980 WL 120804 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

July 31, 1980

*1 Mr. Mark M. Williams
Town Administrator
Town of Ridgeland
Post Office Box B
Ridgeland, South Carolina 29936

Dear Mr. Williams:

In response to your request for an opinion from this Office as to whether or not the Town of Ridgeland can exempt industries from property taxes or business license taxes for a certain period of time as an inducement to locate in Ridgeland, my opinion is that it is not so authorized. [Article X, Section 3 of the South Carolina Constitution](#) makes clear that any exemption from property taxes not specified therein must be provided for by the General Assembly 'by general laws applicable uniformly to property throughout the State and in all political subdivisions, . . . ' [Section 5-7-30, CODE OF LAWS OF SOUTH CAROLINA](#), 1976, as amended, authorizes municipalities to levy business license taxes 'based upon gross income,' which taxes must also be uniform.

With kind regards,

Karen LeCraft Henderson
Senior Assistant Attorney General

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