

1980 WL 120850 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

August 29, 1980

**\*1 SUBJECT: Property Tax—Right of Municipality to Contract With a County to Collect Tax On Motor Vehicles.**

When a municipality elects to authorize a county to collect its tax on motor vehicles as provided by Act 408, Acts of 1980, the county must contract and collect the tax.

**APPLICABLE LAW: Section 10, Act 405, Acts of 1980.**

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General Counsel  
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QUESTION:

If a municipality elects to contract with the county for the county to collect its ad valorem tax on motor vehicles, can the county refuse to collect the tax?

DISCUSSION:

The applicable language of Section 10 of the Act provides:

‘A municipality may by contract authorize the county to assess and collect the municipal tax on motor vehicles. When so contracted, the provisions hereof shall be applicable to the municipal tax on vehicles.’

Such provides discretion to the municipality to contract and if the city elects to authorize the collection by contract, then in such an event, the county should collect. Obviously, the terms of the contract are negotiable, however, unreasonable conditions to evade or avoid the contract cannot be required.

Article VIII, Sections 7 and 9 invest authority in the General Assembly to prescribe the duties and responsibilities of counties and municipalities. Additionally, the power to tax is vested in the General Assembly which it may delegate under authority of [Article X, Section 6 of the Constitution](#). Under those constitutional grants the General Assembly provided that municipalities within the State could ‘authorize’ a county to collect its tax on motor vehicles.

The intent for the municipality and county to contract under such circumstances is apparent and such controls. (For cases, see 17 S.C.D., [Statutes](#), Key 181, et seq.)

CONCLUSION:

When a municipality elects to authorize a county to collect its tax on motor vehicles as provided by Act 408, Acts of 1980, the county must contract and collect the tax.

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