

1977 S.C. Op. Atty. Gen. 35 (S.C.A.G.), 1977 S.C. Op. Atty. Gen. No. 77-30, 1977 WL 24373

Office of the Attorney General

State of South Carolina

Opinion No. 77-30

January 24, 1977

\*1 The exemption provided for in Section 65–1522(13) is extended in 1977 to motor vehicles of disabled veterans that have been issued special license tags under Section 46–61 of the Code as amended in 1976 by Act 562.

TO: Honorable T. Ed Garrison

Senator

District No. 1

### QUESTION

Is a disabled war veteran that is entitled to special license tags under Act 562 of the 1976 General Assembly exempt from county ad valorem taxes on a motor vehicle for 1977?

### STATUTES

Act 562, Acts of 1976; Section 65–1522(13) of the Code of Laws of South Carolina, 1962.

### DISCUSSION

The 1976 General Assembly amended Section 46–61 of the Code of Laws of South Carolina by Act 562 so as to extend special motor vehicle licensing privileges to veterans classified as totally and permanently disabled due to a service-connected disability. Prior to the amendment the privilege was limited to veterans who had lost either an arm, leg or who had vision loss.

Section 65–1522(13) exempts motor vehicles of certain veterans from ad valorem taxation. It states:

‘All personal motor vehicles owned by any disabled veteran for which special license tags have been issued by the State Highway Department under the provisions of Sections 46–61 to 46–64 shall be exempt from State, county and municipal taxes;’

This section, together with Section 46–61 of the Code as amended, exempts motor vehicles from ad valorem taxation if the owner has been issued special license tags. This is in accord with the rule that where two statutes relate to the same subject matter, the statutes must be construed in pari materia and harmonized so as to give effect to the intention of the General Assembly. [Independence Ins. Co. v. Independent Life & Acc. Ins. Co.](#), 218 S. C. 22, 61 S. E. 2d 399; [Gregg Dyeing Co. v. Query](#), 166 S. C. 117, 164 S. E. 588, aff’d. 52 S. Ct. 631, 286 U. S. 472, 76 L. Ed. 1232, 84 A.L.R. 831.

It must be presumed that the General Assembly was aware of the provisions of Section 65–1522(13) which predicate the tax exemption upon Section 46–61 when it amended the section. The enactment manifests an intent to grant the tax exemption. [Bell v. S. C. State Highway Dept.](#), 204 S. C. 462, 30 S. E. 265. This conclusion is further supported by the rule that a statute must be construed in light of conditions existing when enacted. [State v. Kizer](#), 164 S. C. 383, 162 S. E. 444, 81 A.L.R. 722; [Abell v. Bell](#), 229 S. C. 1, 91 S. E. 2d 548.

### CONCLUSION

The exemption provided for in Section 65–1522(13) is extended in 1977 to motor vehicles of disabled veterans that have been issued special license tags under Section 46–61 of the Code as amended in 1976 by Act 562.

G. Lewis Argoe, Jr.  
Assistant Attorney General

**A BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1962, BY ADDING SECTION 10–145.1 SO AS TO PROVIDE THAT ACTIONS FOR PERSONAL INJURY OR WRONGFUL DEATH OCCASIONED BY ANY TYPE OF MALPRACTICE SHALL BE COMMENCED WITHIN TWO YEARS FROM DATE OF OCCURRENCE EXCEPT THAT SUCH LIMITATIONS SHALL NOT APPLY TO MINORS UNTIL THE SIXTH BIRTHDAY, AND TO AMEND SECTION 10–143 OF THE CODE OF LAWS OF SOUTH CAROLINA, 1962, SO AS TO ELIMINATE THESE ACTIONS FROM THE SIX YEAR STATUTE OF LIMITATIONS.

**\*2** Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. The Code of laws of South Carolina, 1962, is amended by adding Section 10–145.1 to read:

**‘SECTION 10–145.1.**

(1) Any action to recover damages for injuries or death to a person arising out of any medical, surgical or dental treatment, omission or operation, must be commenced within two years from the date of the treatment, omission or operation giving rise to the cause of action. This limitation shall not apply to a minor until he reaches the sixth birthday.

(2) The period shall begin to run in an action under Section 10–1951 to 10–1956 for death by wrongful act upon the death of the person on account of whose death the action is brought.'

SECTION 2. Section 10–143 of the 1962 Code is amended to read:

**‘SECTION 10–143. Within six years:**

(1) An action upon a contract, obligation or liability, express or implied, excepting those provided for in S 10–142;

(2) An action upon a liability created by statute other than a penalty for forfeiture;

(3) An action for trespass upon or damage to real property;

(4) Any action for taking, detaining or injuring any goods or chattels including an action for the specific recovery of personal property;

(5) Any action for criminal conversation or for any other injury to the person or rights of another, not arising on contract, not hereinafter enumerated, and those subject to the provisions of Section 10–145.1.

(6) An action under Section 10–1951 to 10–1956 for death by wrongful act, the period to begin to run upon the death of the person on account of whose death the action is brought;

(7) Any action for relief on the ground of fraud in cases which prior to the adoption of the Code of Civil Procedure in 1870 were solely cognizable by the court of chancery, the cause of action in such case not to be deemed to have accrued until the discovery by the aggrieved party of the facts constituting the fraud;

(8) Any action on any policy of insurance, either fire or life, whereby any person or property, resident or situate in this State, may be or may have been insured, or for or on account of any loss arising thereunder, any clause or condition in the policy or limitation therein contained to the contrary notwithstanding; and

(9) An action against directors or stockholders of a moneyed corporation or a banking association to recover a penalty or forfeiture imposed or to enforce a liability created by law, the cause of action in such case not to be deemed to have accrued until the discovery by the aggrieved party of the facts upon which the penalty or forfeiture attached or the liability was created, unless otherwise provided in the law under which such corporation was organized.'

SECTION 3. This act shall take effect upon approval by the Governor.

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