

1977 S.C. Op. Atty. Gen. 100 (S.C.A.G.), 1977 S.C. Op. Atty. Gen. No. 77-115, 1977 WL 24457

Office of the Attorney General

State of South Carolina

Opinion No. 77-115

April 25, 1977

*1 Trucks used by a business located in Greeleyville have a situs within the Town of Greeleyville and are therefore taxable by the Town.

TO: Honorable Doris Browder
Mayor
Town of Greeleyville

QUESTION

Are certain trucks used in a business taxable by the Town of Greeleyville?

STATUTE

Section 65–1643, South Carolina Code of Laws, 1962.

DISCUSSION

The question you have asked is highly factual in nature and we can make no determination with respect to any factual dispute. However, the facts as we understand them are that the trucks are used in a business headquartered in Greeleyville. The trucks are serviced in Greeleyville and all drivers receive their work orders in Greeleyville. The trucks are not garaged or parked in town overnight. They are kept at the drivers' homes at night when it is convenient for term to get an early start.

Section 65–1643 of the Code provides in part:

‘All * * * other vehicles used in any business * * * shall be returned for taxation and taxed in the county, city and town in which it is situated.’

‘Situating’ has been defined by our court to mean the taxable situs of the property. [Colonial Life and Accident Ins. Co. v. South Carolina Tax Commission](#), 233 S. C. 129, 103 S. E. 2d 908. The term is further defined to mean:

“‘Situating,’ as used in statute providing that taxable property shall be assessed in place in which it is ‘situated,’ connotes a more or less permanent location or situs, and the requirement of permanency must attach before tangible personalty which has been removed from the domicile of the owner will attain a situs elsewhere. [Brock & Co. v. Board of Sup'rs of Los Angeles County](#), 65 P. 2d 791, 793, 8 Cal. 2d 286, 110 A.L.R. 700.’ [39 Words and Phrases](#), page 464.

It appears from the facts presented to us that the business situs of the trucks is probably within the City of Greeleyville. The fact that the vehicles may not be garaged or kept in town overnight is not viewed as determinative so long as the vehicles are used in business within the city. The location of the business is in Greeleyville and the trucks are continuously employed there for servicing and receipt of work orders.

CONCLUSION

Although a highly factual question, from our understanding of the facts the trucks in question have a situs within the Town of Greeleyville and are, therefore, taxable by the Town.

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