

1974 S.C. Op. Atty. Gen. 150 (S.C.A.G.), 1974 S.C. Op. Atty. Gen. No. 3775, 1974 WL 21288

Office of the Attorney General

State of South Carolina

Opinion No. 3775

May 13, 1974

***1 The County Council may levy and collect a business license tax provided the same is uniform to all such businesses throughout the County.**

Greenville County Attorney

Reference is made to your letter requesting the opinion of this office of whether the Greenville County Council may levy a business license tax on businesses operating within the County. The authority for such is found in Act 73, Acts of 1969. That Act amended the provisions of Section 9(e) of Act 573, Acts of 1967, that limited the power of the Council to the imposition of a tax on property. The Section provides as follows:

'The County Council may act in reference to such matter of local concern within the County as herein provided and, to that end, shall have the following powers:

(e) To levy taxes and make appropriations for corporate purposes, * * *.'

Article 10, Section 5 of the Constitution provides:

'The corporate authorities of counties * * * may be vested with power to assess and collect taxes for corporate purposes; such taxes to be uniform in respect to persons and property within the jurisdiction of the body imposing the same. * * *.'

This provision has been construed to include license taxes.

'A license tax is a 'tax in the ordinary acceptance of that term' and 'as such it comes within the provisions of our tax laws,' ([Western Union Tel. Co. v. Town of Winnsboro](#), 71 S. C. 231, 50 S. E. 870, 872), and specifically comes within the provisions of Article 10, Section 5, supra. [State v. Touchberry](#), 121 S. C. 5, 113 S. E. 345.' [Hay v. Leonard](#), 212 S. C. 81, 46 S. E. 2d 653.

The County Council may therefore levy and collect a business license tax provided the same is uniform to all such businesses throughout the County.

Enclosed are copies of other opinions of this office regarding this matter.

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Assistant Attorney General

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