

1974 WL 27744 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

May 8, 1974

*1 Vehicles used in business are to be taxed where situated and the fact that the vehicles are garaged in another state is not necessarily determinable of their taxable situs in that other state.

James R. Thompson, Esq.
Cherokee County Attorney
P. O. Box 936
Gaffney, South Carolina 29340

Dear Mr. Thompson:

Your letters of April 29 and May 2 have been referred to me for attention and reply. You have asked whether or not certain trucks are subject to property taxes in Cherokee County.

The question, in our opinion, is one of fact rather than law. Section 65-1643 of the Code provides that vehicles used in business are to be taxed where they are situated. The term situated has been held by the South Carolina Supreme Court to be synonymous with taxable situs. [Colonial Life and Accident Insurance Company v. South Carolina Tax Commission](#), 233 S. C. 129, 103 S. E. 2d 908. It was held in the case of [Pilot Freight Carriers, Inc. v. State Board of Assessment \(North Carolina\)](#), 263 N. C. 345, 139 S. E. 2d 633, that the word 'situated' means a more or less permanent location. See also [Reeves v. Island Creek Fuel and Transportation Co.](#), 313 Ky. 400, 230 S. W. 2d 924.

From the facts that you have presented, it appears that the trucks in question operate out of a terminal in Gaston County, North Carolina. These trucks make deliveries and pick ups in Cherokee County. The fact that the trucks are garaged in North Carolina is not necessarily conclusive of their taxable situs in that state, however, if the only activity of the trucks in Cherokee County is to pick up and deliver, it is probable that they have no taxable situs in Cherokee County. If you determine that these trucks make pick ups and deliveries in other locations, it is our opinion that they are not situated in Cherokee County.

I am enclosing three prior opinions of this office which relate to the question you have asked: Opinion Number 2166, 1965-1966 OAG, page 297, September 28, 1966; Opinion Number 2173, 1965-1966 OAG, page 307, October 11, 1966 and Opinion Number 2530, 1967-1968 OAG, page 221, October 22, 1968.

Very truly yours,

John C. von Lehe
Assistant Attorney General

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