

1973 S.C. Op. Atty. Gen. 294 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3621, 1973 WL 21075

Office of the Attorney General

State of South Carolina

Opinion No. 3621

September 12, 1973

**\*1 An Act of 1973, Number 313, that excludes certain trailers from the provisions of the South Carolina Motor Vehicle Registration and Licensing Act has no effect upon the taxable status of the said trailers. The trailers if otherwise subject to property taxation continue to be taxable.**

York County Auditor

Reference is made to your letter of September 6, 1973, wherein you request the opinion of this office of whether boat trailers are subject to taxation. Your request is prompted because of the provisions of Act No. 313, Acts of 1973, that provide: 'Boat trailers under twenty-five hundred pounds, farm trailers, and other utility trailers which are privately owned and not for hire need not be licensed or registered.'

This Act relates to the licensing registration of the trailers under the South Carolina Motor Vehicle Registration and Licensing Act found in Article 1, Chapter 1, Title 46, and has no reference to the tax status of the trailers.

The boats are required to be returned to your office by reason of Section 65-1644 and are subject to taxation and should the same not be so returned, your office is to place the value of the boats on the tax rolls with any applicable penalties. (Section 65-1636 and 65-1775.)

Joe L. Allen, Jr.  
Assistant Attorney General

1973 S.C. Op. Atty. Gen. 294 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3621, 1973 WL 21075

---

End of Document

© 2021 Thomson Reuters. No claim to original U.S. Government Works.