

1973 S.C. Op. Atty. Gen. 335 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3650, 1973 WL 21101

Office of the Attorney General

State of South Carolina

Opinion No. 3650

October 24, 1973

***1 Motor vehicles when used in a business are taxed where situated, and when not used in a business, at the residence of the person having possession if the owner does not reside in the State.**

City Clerk

North, South Carolina

You request the opinion of this office as to the following question:

‘If a person lives within the city limits of North and has his place of Business in another Town where should he pay taxes on his automobile?’

Section 65–1643 provides in part as follows:

‘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. * * *. All other personal property shall be returned for taxation and taxed at the place where the owner thereof shall reside at the time of listing the same, if the owner reside in this State * * * if not, then the residence of the person having it in charge. * * *.’

If the motor vehicle is used in the business, then it is taxable at the site of the business; otherwise, it is taxable at the residence of the owner or the person having it in charge. The term ‘used in any business’ as contained in the statute would mean in the opinion of this office that the principal use of the vehicle is in the business and would not include the occasional or incidental use in the business.

Joe L. Allen, Jr.

Assistant Attorney General

1973 S.C. Op. Atty. Gen. 335 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3650, 1973 WL 21101