

1973 S.C. Op. Atty. Gen. 361 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3672, 1973 WL 21123

Office of the Attorney General

State of South Carolina

Opinion No. 3672

December 14, 1973

***1 A motor vehicle leased and situated within the corporate limits of a municipality is subject to property taxation by such municipality.**

Clerk and Treasurer

Town of Leesville Commission of Public Works

Reference is made to your letter of December 11, 1973, wherein you request the opinion of this office of the following:

‘Can a municipality be allowed to collect tax on a leased vehicle, provided this vehicle is garaged within the municipality charging the tax?’

It is assumed that you refer to the case that you discussed with me on the telephone recently at which time you advised that the vehicle is owned by a leasing company that had its place of business outside of the Town of Leesville. That company, however, leased the vehicle to either a corporation or an individual that has a business establishment within your Town and the vehicle is used by an individual that resides within your Town.

Under such facts, the motor vehicle would be subject to taxation. Section 65–1643 provides that:

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

Here, the vehicle is used in the business of the leasing company and is situated within the Town of Leesville and the same clearly falls within the provisions of the above statute. Additionally, and in support of the above, the motor vehicle is used in another business that is actually situated within the Town of Leesville.

Joe L. Allen, Jr.

Assistant Attorney General

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