CHAPTER 11

Road Tax on Motor Carriers

ARTICLE 1

General Provisions

**SECTION 56‑11‑10.** Definitions.

When used in this chapter, the term “motor carrier” means every person who operates or causes to be operated on any highways in this State road tractors, truck tractors, trucks having more than two axles, or passenger vehicles designed to seat more than twenty occupants. For the purposes of this section, the federal government, the State, counties, municipalities, churches, and any agents of them, and special mobile equipment as defined in item (11) of Section 56‑3‑20, must not be deemed “motor carriers”.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Automobiles 76.

Taxation 3683.

Westlaw Topic Nos. 48A, 371.

C.J.S. Motor Vehicles Sections 7, 111 to 124.

**SECTION 56‑11‑20.** Enforcement of motor carrier road tax provisions; International Fuel Tax Agreement (IFTA).

The Department of Motor Vehicles and the Department of Public Safety each shall enforce this chapter with respect to the possession of correct registration and display of the proper identification marker. Notwithstanding other provisions of this chapter, the department may enter into an agreement with other states in a registration and identification marker reciprocal agreement known as the International Fuel Tax Agreement (IFTA). Qualified vehicles operating in accordance with this agreement are not required to purchase other fuel markers in member states.

HISTORY: 1996 Act No. 459, Section 224.

Library References

States 6.

Taxation 3680.

Westlaw Topic Nos. 360, 371.

C.J.S. States Sections 13, 71 to 75, 272.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑30.** Applicability of other laws to administration and enforcement of motor carrier road tax.

For the purposes of administration and enforcement of this chapter, the provisions of Title 12, wherever applicable, are adopted and made a part of this chapter.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Taxation 3680.

Westlaw Topic No. 371.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑40.** Examination of motor carrier books and records.

The Department of Motor Vehicles, the Department of Public Safety, and their agents and representatives have the right at any reasonable time to examine the books and records of any motor carrier.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Taxation 3680.

Westlaw Topic No. 371.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑50.** Effect of operation of motor carrier in violation of chapter.

When any person is discovered in this State operating a vehicle in violation of any of the provisions of this chapter, it is unlawful for anyone thereafter to operate the vehicle on the streets or highways in this State except to remove it from the street or highway for the purpose of parking or storing it unless and until a bond in the amount of five hundred dollars is furnished to the Department of Motor Vehicles in such form and with such surety or sureties or otherwise as it may prescribe, conditioned upon a proper registration card and identification marker being applied for within ten days and conditioned upon the payment of any taxes, penalties, or interest found to be due pursuant to this chapter.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Taxation 3680.

Westlaw Topic No. 371.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑60.** Penalties and interest under International Fuel Tax Agreement (IFTA).

In lieu of all other penalties and interest provided by law, penalties and interest provided under the International Fuel Tax Agreement apply to all reports filed with the State as a result of the International Fuel Tax Agreement.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Taxation 3680.

Westlaw Topic No. 371.

C.J.S. Taxation Sections 2179, 2186 to 2187.

ARTICLE 3

Registration Card and Identification Marker

**SECTION 56‑11‑210.** Requirement of registration card and vehicle identification marker.

No motor carrier shall operate or cause to be operated in South Carolina any vehicle described in Section 56‑11‑10 until the motor carrier has secured from the Department of Motor Vehicles a registration card and an identification marker for each vehicle.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Automobiles 77.

Taxation 3680.

Westlaw Topic Nos. 48A, 371.

C.J.S. Motor Vehicles Sections 201, 206 to 210.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑220.** Temporary permit; requirements; Department of Motor Vehicles authority to promulgate regulations respecting temporary permits.

(A) A motor carrier having infrequent trips into and through the State may obtain a temporary permit good for one motor vehicle for ten consecutive days beginning and ending on the dates specified on the face of the permit. No reports are required of motor carriers only using temporary permits. Temporary permits may be issued in lieu of biennial registration required under this chapter and highway use taxes incurred during this period. The temporary permit must be carried in the vehicle for which it was issued at all times when the vehicle is in this State. The Department of Motor Vehicles may issue a temporary permit by facsimile message, letter, or telegram.

(B) The department may engage a person to issue the temporary permits if he receives the permits from the department. No person may issue the permits unless the permits are available to the public on a twenty‑four hour basis.

(C) The department shall promulgate the regulations necessary for the proper administration of this section.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Automobiles 82.

Taxation 3680.

Westlaw Topic Nos. 48A, 371.

C.J.S. Motor Vehicles Sections 200, 223 to 239, 252 to 257, 278 to 279, 281, 303.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑230.** Registration card and vehicle identification application forms.

The Department of Motor Vehicles shall prepare forms for use in making applications for registration cards and identification markers in accordance with this chapter, and the applicant shall furnish all the information required by such forms before a registration card or identification marker is issued.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Automobiles 82.

Taxation 3680.

Westlaw Topic Nos. 48A, 371.

C.J.S. Motor Vehicles Sections 200, 223 to 239, 252 to 257, 278 to 279, 281, 303.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑240.** Form and content of registration card and vehicle identification marker.

The registration card and the identification marker must be of such form as the Department of Motor Vehicles may prescribe. Each identification marker shall bear a number which must be the same as the number appearing on the registration card for the same vehicle.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Automobiles 86.

Taxation 3680.

Westlaw Topic Nos. 48A, 371.

C.J.S. Motor Vehicles Section 282.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑250.** Biennial application for registration card and vehicle identification marker.

A motor carrier operating motor vehicles in this State shall apply to the Department of Motor Vehicles biennially for a registration card and identification marker for each power unit it operates in this State. A person violating this section, upon conviction, must be punished as provided in Section 56‑17‑10.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Automobiles 82.

Taxation 3680.

Westlaw Topic Nos. 48A, 371.

C.J.S. Motor Vehicles Sections 200, 223 to 239, 252 to 257, 278 to 279, 281, 303.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑260.** Term of issuance of registration card and vehicle identification marker.

The registration cards and markers provided for must be issued for the period beginning April first each biennium and are valid until March thirty‑first of the biennium. All identification markers remain the property of the State.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Automobiles 82.

Taxation 3680.

Westlaw Topic Nos. 48A, 371.

C.J.S. Motor Vehicles Sections 200, 223 to 239, 252 to 257, 278 to 279, 281, 303.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑270.** Requirement of registration in vehicle operated in state; display of identification number.

The registration card must be carried in the vehicle for which it was issued at all times when the vehicle is in this State. The identification marker must be attached or affixed to the vehicle in the place and manner prescribed by the Department of Motor Vehicles so that it is clearly displayed at all times, and it shall at all times be kept clearly legible.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Automobiles 87.

Taxation 3680.

Westlaw Topic Nos. 48A, 371.

C.J.S. Motor Vehicles Sections 218 to 221, 286.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑280.** Suspension or revocation of registration card or vehicle identification identification number.

In addition to the penalties herein provided, the Department of Motor Vehicles may for good cause suspend or revoke any registration card or identification marker issued pursuant to this chapter.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Automobiles 106.

Taxation 3680.

Westlaw Topic Nos. 48A, 371.

C.J.S. Motor Vehicles Sections 262 to 266, 299 to 302.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑290.** Penalties.

A person who operates or causes to be operated on any highway in this State any motor vehicle that does not carry a registration card required by this chapter or any motor vehicle that does not display, in the manner prescribed by this chapter or by the Department of Motor Vehicles, the identification marker required by this chapter, is guilty of a misdemeanor and, upon conviction, must be fined not more than one hundred dollars. Each day’s operation in violation of this section constitutes a separate offense.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Automobiles 108.

Taxation 3680.

Westlaw Topic Nos. 48A, 371.

C.J.S. Motor Vehicles Sections 41 to 42, 304, 306.

C.J.S. Taxation Sections 2179, 2186 to 2187.

ARTICLE 5

Road Tax

**SECTION 56‑11‑410.** Imposition and calculation of tax; effect of other motor carrier taxes; Infrastructure Maintenance Trust Fund.

(A) A road tax for the privilege of using the streets and highways in this State is imposed upon every motor carrier. The tax is equivalent to the user fee imposed pursuant to Section 12‑28‑310, calculated on the amount of gasoline or other motor fuel used by the motor carrier in its operations within this State. Except as credit for certain taxes as provided for in this chapter, taxes imposed on motor carriers by this chapter are in addition to taxes imposed upon the carriers by any other provision of law.

(B) Notwithstanding any other provision of law, all of the road tax funds collected in excess of sixteen cents a gallon after accounting for the credit provided in Section 56‑11‑450, must be credited to the Infrastructure Maintenance Trust Fund.

HISTORY: 1996 Act No. 459, Section 224; 2017 Act No. 40 (H.3516), Section 3.A, eff July 1, 2017.

Effect of Amendment

2017 Act No. 40, Section 3.A, inserted the paragraph identifiers; in (A), substituted “the user fee imposed pursuant to Section 12‑28‑310” for “sixteen cents a gallon”; and added (B), providing that excess funds must be credited to the Infrastructure Maintenance Trust Fund.

Library References

Taxation 3680.

Westlaw Topic No. 371.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑415.** Exemption for certain motor carriers.

For the purpose of this chapter, a motor carrier, as defined in Section 56‑11‑10, which operates one hundred percent of its miles within the boundaries of this State is exempt from the provisions of this chapter.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Taxation 3680.

Westlaw Topic No. 371.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑420.** Calculation of tax as affected by reporting period; applicability of nationally recognized standards.

The amount of tax due must be calculated upon the amount of gasoline or other motor fuel used by the motor carrier in its operation within this State during the reporting period. The Department of Motor Vehicles shall develop forms to reflect the tax due in accordance with nationally recognized standards.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Taxation 3680.

Westlaw Topic No. 371.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑430.** Submission by motor carrier of quarterly operations reports to Department of Motor Vehicles.

Every motor carrier subject to the tax imposed by this chapter shall, on or before the last day of April, July, October, and January submit to the Department of Motor Vehicles the reports of its operations during the quarter of the year ending the last day of the preceding month as the department requires. Nothing in this section may be construed to eliminate the requirement as to registration and identification markers otherwise provided by this chapter.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Taxation 3680.

Westlaw Topic No. 371.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑440.** Payment of tax.

The tax herein imposed with respect to each calendar quarter shall be paid to the Department of Motor Vehicles at the same time the report required by this chapter is filed.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Taxation 3680.

Westlaw Topic No. 371.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑450.** Tax credit; refunds.

(A) Every motor carrier subject to the tax imposed under this chapter is entitled to a credit on the tax equivalent to the user fee imposed pursuant to Section 12‑28‑310 on all gasoline or other motor fuel purchased by the carrier within this State for use in operations either within or without this State and upon which gasoline or other motor fuel the tax imposed by the laws of this State has been paid by the carrier. Evidence of the payment of the tax in such form as may be required by or is satisfactory to the Department of Motor Vehicles must be furnished by each carrier claiming the credit.

(B) When the amount of the credit exceeds the amount of the tax for which the carrier is liable for the same quarter, the excess may, under regulations of the department, be allowed as a credit on the tax for which the carrier would be otherwise liable for another quarter or quarters. The department is authorized to refund the amount of the credit herein allowed if within its discretion the refund is preferable to the credit. The refund must be made only if the carrier has fully complied with all the rules and regulations of the department and the provisions of this chapter.

HISTORY: 1996 Act No. 459, Section 224; 2017 Act No. 40 (H.3516), Section 3.B, eff July 1, 2017.

Effect of Amendment

2017 Act No. 40, Section 3.B, in (A), substituted “the user fee imposed pursuant to Section 12‑28‑310” for “sixteen cents per gallon”.

Library References

Taxation 3680.

Westlaw Topic No. 371.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑490.** Lien on vehicle for excise tax, penalty, and interest; legal costs.

The excise tax and penalties and interest imposed under this chapter constitutes a first preferred lien upon any motor vehicle in which fuel taxable under this chapter is used, the lien attaching at the time the vehicle is operating in this State through the use of the fuel. The lien must not be removed until the excise tax, penalties and interest, and legal costs are paid or the property subject to the lien is sold in payment thereof, and the lien is paramount to all private liens or encumbrances of whatever character and to the rights of any conditional vendor or any other holder of the legal title in or to any such motor vehicle.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Taxation 3680.

Westlaw Topic No. 371.

C.J.S. Taxation Sections 2179, 2186 to 2187.

**SECTION 56‑11‑500.** Use of revenue funds from tax, penalties, and interest; State Highway Fund.

As to revenue collected under this chapter or other road taxes on motor carriers, the Department of Motor Vehicles must withhold from the State Highway Fund monies not to exceed the actual or projected costs associated with administering and enforcing the provisions of this chapter. The State Treasurer and the Comptroller General shall establish accounts as necessary to facilitate the efficient and effective operation of this chapter and deposit from the State Highway Fund initial monies as may be necessary to operate this program. All remaining taxes and penalties and interest collected by the department pursuant to the provisions of this chapter must be deposited in the State Highway Fund.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Taxation 3680.

Westlaw Topic No. 371.

C.J.S. Taxation Sections 2179, 2186 to 2187.

ARTICLE 7

International Fuel Tax Agreement

**SECTION 56‑11‑550.** Collection and distribution of funds to International Fuel Tax Agreement (IFTA) states.

(A) Upon filing a return, the Department of Motor Vehicles may distribute funds to International Fuel Tax Agreement states before the collection of funds from a person covered by the agreement. If the person has not remitted the funds within ninety days after being sent a collection notice, the department must revoke the authority of the person to operate in South Carolina and other states. The department may collect a person’s past deficient payments by adjusting future distributions to states to which distributions previously had been made.

HISTORY: 1996 Act No. 459, Section 224.

Library References

Taxation 3680.

Westlaw Topic No. 371.

C.J.S. Taxation Sections 2179, 2186 to 2187.