**South Carolina General Assembly**

125th Session, 2023-2024

**H. 4644**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Oremus and Nutt

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Introduced in the House on January 9, 2024

Currently residing in the House Committee on **Ways and Means**

Summary: Protecting Religious Homeschooling Act

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/14/2023 House Prefiled

12/14/2023 House Referred to Committee on **Ways and Means**

1/9/2024 House Introduced and read first time ([House Journal‑page 109](h:\hj\20240109.docx))

1/9/2024 House Referred to Committee on **Ways and Means** ([House Journal‑page 109](h:\hj\20240109.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=4644&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/14/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/4644_20231214.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑37‑220, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO PROVIDE FOR A PROPERTY TAX EXEMPTION FOR CERTAIN CHURCH PROPERTY BEING USED FOR THE INSTRUCTION OF CHILDREN FROM PRESCHOOL TO TWELFTH GRADE.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12‑37‑220(B) of the S.C. Code is amended by adding:

(54) real property owned by a church which allows its premises to be used by an entity if the entity is not required to make rental payments to the church, is not required to execute a formal lease agreement with respect to its occupancy of the church premises, and conducts instruction of children from preschool through twelfth grade, including religious instruction consistent with the doctrines of the church the premises of which are being used for that purpose. For purposes of this item, a requirement by a church to be reimbursed by the entity for utility expenses, janitorial services, or similar expenses may not be a basis upon which to remove or deny the exempt status of church property. Exempt status of church property may not be removed or allocated between taxable and exempt status based on the use of church premises by an entity as described by this item.

SECTION 2. This act takes effect upon approval by the Governor and first applies to property tax years after 2023.

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