

## Session 116 - (2005-2006)

### S 0157 General Bill, By Elliott and Richardson

**Summary:** Property tax credit or refund provided for lessee of vehicle when vehicle is traded or returned

A BILL TO AMEND SECTION 12-37-2725, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE CANCELLATION OF A MOTOR VEHICLE LICENSE PLATE AND REGISTRATION FOR A REFUND OR CREDIT OF PROPERTY TAXES PAID ON THE VEHICLE TO ANOTHER, SO AS TO PROVIDE THAT THE LESSEE OF A MOTOR VEHICLE WHO ASSIGNS THE LEASE OR SURRENDERS THE LEASED VEHICLE TO THE LESSOR IS ELIGIBLE FOR A CREDIT OR REFUND ON PROPERTY TAXES PAID IF THE TERMS OF THE LEASE MADE THE LESSEE PRIMARILY LIABLE FOR THE PROPERTY TAX AND THE LESSEE IN FACT PAID THE TAX.

**12/15/04 Senate Prefiled**

**12/15/04 Senate Referred to Committee on Finance**

**01/11/05 Senate Introduced and read first time SJ-157**

**01/11/05 Senate Referred to Committee on Finance SJ-157**