

Session 114 - (2001-2002)

S 0020 General Bill, By Wilson, Mescher, Elliott, Reese and Branton

Summary: Aging, certain personal property of when tax paid for five preceding years on; exemption provided for; Taxation

A BILL TO AMEND SECTION 12-37-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO EXEMPT A BOAT, BOAT MOTOR, OR PRIVATE PASSENGER MOTOR VEHICLE OWNED BY AN INDIVIDUAL SIXTY-FIVE YEARS OF AGE OR OLDER WHO HAS PAID PROPERTY TAXES ON SUCH AN ITEM OF PERSONAL PROPERTY FOR AT LEAST THE FIVE PRECEDING PROPERTY TAX YEARS AND TO EXEMPT THE OWNER-OCCUPIED RESIDENCE OF AN INDIVIDUAL SIXTY-FIVE YEARS OF AGE OR OLDER WHO HAS PAID PROPERTY TAXES ON A PERSONAL RESIDENCE FOR AT LEAST THE FIVE PRECEDING PROPERTY TAX YEARS.

01/10/01 Senate Introduced and read first time SJ-12

01/10/01 Senate Referred to Committee on Finance SJ-12