

## Session 109 - (1991-1992)

### S 0275 General Bill, By M.F. Mullinax

A Bill to amend Section 12-43-220, as amended, Code of Laws of South Carolina, 1976, relating to classification and assessment ratios of property for purposes of ad valorem taxation, so as to provide that the rollback tax may not be imposed when the use of property assessed as agricultural is changed to residential use and in lieu of the rollback tax a change of use penalty in the amount of twenty-five dollars is to be imposed in these cases.

**10/29/90 Senate Prefiled**

**10/29/90 Senate Referred to Committee on Finance**

**01/08/91 Senate Introduced and read first time SJ-98**

**01/08/91 Senate Referred to Committee on Finance SJ-98**