South Carolina Legislature

May 11, 2024, 10:38:06 am

Session 118 - (2009-2010)

Summary: Property tax exemptions

H*3018 (Rat #0088, Act #0076 of 2009) General Bill, By E.H. Pitts, Huggins, Gunn, Bales, Limehouse, Barfield, Hardwick, Hearn, Edge, Gambrell, Thompson, Bowen, Harrison, Umphlett, Sandifer, Herbkersman, G.M. Smith, Lowe, Vick, H.B. Brown, R.L. Brown, Viers, Clemmons, Ballentine, Mitchell and M.A. Pitts

AN ACT TO AMEND SECTION 12-37-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO EXEMPT FROM PROPERTY TAX THE VALUE OF IMPROVEMENTS TO REAL PROPERTY CONSISTING OF A NEWLY CONSTRUCTED DETACHED SINGLE FAMILY HOME THROUGH THE EARLIER OF THE PROPERTY TAX IN WHICH THE HOME IS SOLD OR OTHERWISE OCCUPIED, OR THE SIXTH PROPERTY TAX YEAR ENDING DECEMBER THIRTY-FIRST AFTER THE HOME IS COMPLETED AND A CERTIFICATE FOR OCCUPANCY ISSUED THEREON IF REQUIRED AND TO PROVIDE THE METHOD OF APPLYING FOR THE EXEMPTION; AND TO AMEND SECTION 12-43-220, AS AMENDED, RELATING TO CLASSIFICATIONS AND VALUATION OF PROPERTY FOR PURPOSES OF PROPERTY TAX, SO AS TO REVISE AN ELIGIBILITY REQUIREMENT TO RECEIVE THE FOUR PERCENT ASSESSMENT RATIO FOR OWNER-OCCUPIED RESIDENTIAL PROPERTY. - ratified title

12/09/08	House	Prefiled
12/09/08	House	Referred to Committee on Ways and Means
01/13/09	House	Introduced and read first time HJ-23
01/13/09	House	Referred to Committee on Ways and Means HJ-24
01/28/09	House	Member(s) request name added as sponsor: Huggins
02/24/09	House	Member(s) request name added as sponsor: Gunn
02/25/09	House	Member(s) request name added as sponsor: Bales
03/10/09	House	Member(s) request name added as sponsor: Limehouse, Barfield, Hardwick, Hearn, Edge,
		Gambrell, Thompson, Bowen, Harrison, Umphlett, Sandifer, Herbkersman, G.M.Smith, Lowe,
		Vick, H.B.Brown
03/26/09	House	Member(s) request name added as sponsor: R.L.Brown
03/31/09	House	Committee report: Favorable with amendment Ways and Means HJ-13
04/01/09	House	Member(s) request name added as sponsor: Viers, Clemmons, Ballentine
04/02/09	House	Member(s) request name added as sponsor: Mitchell, M.A.Pitts
04/02/09	House	Amended HJ-37
04/02/09	House	Read second time HJ-39
04/02/09	House	Unanimous consent for third reading on next legislative day HJ-39
04/03/09	House	Read third time and sent to Senate
04/06/09		Scrivener's error corrected
04/14/09	Senate	Introduced and read first time SJ-15
04/14/09	Senate	Referred to Committee on Finance SJ-15
04/15/09	Senate	Referred to Subcommittee: Hayes (ch), Land, Courson, Matthews, Grooms
05/12/09	Senate	Committee report: Favorable with amendment Finance SJ-8
05/13/09		Scrivener's error corrected
05/13/09	Senate	Committee Amendment Adopted SJ-79
05/14/09		Scrivener's error corrected
05/14/09	Senate	Read second time SJ-29
05/19/09	Senate	Read third time and returned to House with amendments SJ-19
05/20/09	House	Concurred in Senate amendment and enrolled HJ-48
05/20/09	House	Roll call Yeas-99 Nays-0 HJ-48
05/27/09		Ratified R 88
06/02/09		Vetoed by Governor
06/16/09	House	Veto overridden by originating body Yeas-111 Nays-1 HJ-107
06/16/09	Senate	Veto overridden Yeas-42 Nays-2
06/22/09		Effective date See Act for Effective Date
06/24/09		Act No. 76