

Session 115 - (2003-2004)

H 3079 General Bill, By Cooper

Summary: Watercraft/outboard motor property tax and title transfers; Repeal Lexington County watercraft tax Act # 451 of 2002

A BILL TO AMEND SECTION 50-23-295, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE REQUIREMENT FOR PERSONAL PROPERTY TAXES ON A WATERCRAFT AND OUTBOARD MOTOR TO BE CURRENT BEFORE THE TITLE TO THESE ITEMS MAY BE TRANSFERRED, SO AS TO PROVIDE THAT THIS PROHIBITION ON THE TRANSFER OF TITLE APPLIES ONLY FOR PROPERTY TAXES DUE FOR PROPERTY TAXES FOR PROPERTY TAX YEARS BEGINNING AFTER 1999 AND TO ELIMINATE UNNECESSARY LANGUAGE AND MAKE TECHNICAL CHANGES, TO PROVIDE THAT USED WATERCRAFT AND USED OUTBOARD MOTORS OBTAINED FROM A LICENSED DEALER ON OR AFTER OCTOBER 3, 2000, ARE FREE OF THE LIEN FOR THE PAYMENT OF PROPERTY TAXES FOR PROPERTY TAX YEARS BEFORE 2000, TO PROVIDE THAT NO REFUNDS OF PROPERTY TAXES ON WATERCRAFT AND OUTBOARD MOTORS ARE PAYABLE FOR PROPERTY TAX YEARS BEFORE 2001 PURSUANT TO THE PROVISIONS OF THIS ACT; AND TO REPEAL ACT 451 OF 2002 RELATING TO PROPERTY TAXES ON WATERCRAFT AND MOTORS AND APPLICABLE ONLY FOR LEXINGTON COUNTY WITH SIMILAR PROVISIONS.

12/04/02	House	Prefiled
12/04/02	House	Referred to Committee on Ways and Means
01/14/03	House	Introduced and read first time HJ-36
01/14/03	House	Referred to Committee on Ways and Means HJ-36
04/23/03	House	Committee report: Favorable Ways and Means HJ-37
04/24/03	House	Read second time HJ-46
04/24/03	House	Unanimous consent for third reading on next legislative day HJ-48
04/25/03	House	Read third time and sent to Senate HJ-3
04/29/03	Senate	Introduced and read first time SJ-35
04/29/03	Senate	Referred to Committee on Finance SJ-35