

## Session 114 - (2001-2002)

### H 3676 General Bill, By Bowers and Simrill

#### *Similar (S 0030)*

**Summary:** Property tax refund for lessee of vehicle when trades or returns to lessor; Motor Vehicles, Leased; Taxation

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.

**03/07/01 House Introduced and read first time HJ-28**

**03/07/01 House Referred to Committee on Ways and Means HJ-28**