

## Session 119 - (2011-2012)

**H\*3934 (Rat #0207, Act #0179 of 2012) General Bill, By Bingham, Lowe, Atwater, Huggins, Bales, Pinson, Toole, Barfield, Clemmons, Norman, Owens, Lucas, Delleney, Loftis, Corbin, Simrill, Hixon, Taylor, D.C. Moss, J.R. Smith, Limehouse, Sottile, Bikas, Hiott, Parker, Allison, Long, Erickson, Patrick, Herbkersman, Merrill, Cole, Sellers, Ott, Hardwick, Hearn, Tallon, Stringer, Ryan, White, Pope, Henderson, Nanney, Sandifer, V.S. Moss, Horne, Neilson, Edge, Crawford, Viers, Quinn, Tribble, Willis, Parks, King, Ballentine, Bannister, Butler Garrick, J.E. Smith, Brannon, Bowen and Mitchell**

**Summary:** Assessment of undeveloped acreage subdivided into lots

AN ACT TO AMEND SECTION 12-43-225, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO MULTIPLE LOT DISCOUNTS, SO AS TO PROVIDE THAT APPLICATION FOR THE DISCOUNTED RATE ONLY MUST BE MADE IN THE FIRST YEAR, TO PROVIDE THAT IF APPLICATION FOR THE DISCOUNTED RATE IS LATE, THE ASSESSOR STILL SHALL GRANT THE DISCOUNT IF ALL OTHER REQUIREMENTS ARE MET AND A LATE APPLICATION PENALTY IS PAID, AND TO PROVIDE AN ADDITIONAL THREE YEARS OF ELIGIBILITY IN CERTAIN CIRCUMSTANCES; TO AMEND SECTION 12-43-224, RELATING TO THE ASSESSMENT OF UNDEVELOPED ACREAGE SUBDIVIDED INTO LOTS, SO AS TO PROVIDE THAT LOTS NOT RECEIVING THE DISCOUNT ON DECEMBER 31, 2011, MAY NOT RECEIVE THE DISCOUNT; TO AMEND SECTION 12-43-220, AS AMENDED, RELATING TO QUALIFICATIONS FOR THE SPECIAL FOUR PERCENT ASSESSMENT RATIO, SO AS TO REQUIRE THE TAXPAYER TO CERTIFY THAT THE TAXPAYER NOR ANY MEMBER OF THE TAXPAYER'S HOUSEHOLD CLAIMS TO BE A RESIDENT OF ANOTHER JURISDICTION OR CLAIMS THE SPECIAL FOUR PERCENT ASSESSMENT RATIO ON ANOTHER RESIDENCE, AND TO PROVIDE FOR AN APPORTIONMENT OF THE SPECIAL FOUR PERCENT ASSESSMENT RATIO IN CERTAIN CIRCUMSTANCES; AND TO AMEND SECTION 12-37-3150, AS AMENDED, RELATING TO ASSESSABLE TRANSFERS OF INTEREST, SO AS TO PROVIDE THAT A TRANSFER OF A FRACTIONAL INTEREST BETWEEN FAMILY MEMBERS FOR ZERO OR DE MINIMIS CONSIDERATION IN CERTAIN CIRCUMSTANCES IS NOT AN ASSESSABLE TRANSFER OF INTEREST. - ratified title

03/15/11	House	Introduced and read first time (House Journal-page 9)
03/15/11	House	Referred to Committee on Ways and Means (House Journal-page 9)
03/15/11	House	Member(s) request name added as sponsor: Atwater, Huggins, Bales, Pinson
03/16/11	House	Member(s) request name added as sponsor: Toole
03/31/11	House	Member(s) request name added as sponsor: Barfield, Clemmons, Norman, Owens, Lucas, Delleney, Loftis, Corbin, Simrill, Hixon, Taylor, D.C.Moss, J.R.Smith, Limehouse, Sottile, Bikas, Hiott, Parker, Allison, Long, Erickson, Patrick, Herbkersman, Merrill, Cole, Sellers, Ott, Hardwick, Hearn, Tallon, Bannister, Stringer, Ryan, White, Pope, Henderson, Nanney, Sandifer, V.S.Moss, Horne, Neilson, Edge, Crawford, Viers, Quinn, Tribble, Willis, Parks, King, Ballentine
04/05/11	House	Member(s) request name added as sponsor: Butler Garrick, J.E.Smith
04/06/11	House	Committee report: Favorable with amendment Ways and Means (House Journal-page 64)
04/07/11	House	Member(s) request name added as sponsor: Brannon, Bowen
04/07/11		Scrivener's error corrected
04/13/11	House	Member(s) request name added as sponsor: Mitchell
04/13/11	House	Requests for debate-Rep(s). Cobb-Hunter, McLeod, JH Neal, Sabb, RL Brown, Daning, Barfield, Lowe, Johnson, Williams, McEachern, Jefferson, Gilliard, Brantley, Hosey, JR Smith, Hixon, Mack, and Anderson (House Journal-page 82)
04/28/11	House	Amended (House Journal-page 68)
04/28/11	House	Debate adjourned until Tuesday, May 3, 2011 (House Journal-page 68)
05/04/11	House	Read second time (House Journal-page 47)
05/04/11	House	Roll call Yeas-94 Nays-11 (House Journal-page 47)
05/05/11	House	Read third time and sent to Senate (House Journal-page 23)
05/05/11		Scrivener's error corrected
05/11/11	Senate	Introduced and read first time (Senate Journal-page 14)
05/11/11	Senate	Referred to Committee on Finance (Senate Journal-page 14)
04/25/12	Senate	Committee report: Favorable with amendment Finance (Senate Journal-page 18)
04/26/12		Scrivener's error corrected
05/01/12	Senate	Committee Amendment Adopted (Senate Journal-page 26)
05/02/12		Scrivener's error corrected

05/15/12	Senate	Amended (Senate Journal-page 14)
05/15/12	Senate	Read second time (Senate Journal-page 14)
05/15/12	Senate	Roll call Ayes-35 Nays-0 (Senate Journal-page 14)
05/16/12		Scrivener's error corrected
05/16/12	Senate	Read third time and returned to House with amendments (Senate Journal-page 14)
05/22/12	House	Concurred in Senate amendment and enrolled (House Journal-page 18)
05/22/12	House	Roll call Yeas-98 Nays-0 (House Journal-page 18)
05/23/12		Ratified R 207
05/25/12		Signed By Governor
05/31/12		Effective date See Act for Effective Date
06/01/12		Act No. 179