

## Session 118 - (2009-2010)

**H 3993 General Bill, By Loftis, Parker, Hardwick, Merrill, Allison, Miller and Umphlett**

***Similar (S 0405)***

**Summary:** Property tax exemption

A BILL TO AMEND SECTION 12-37-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO CLARIFY THAT A WATERCRAFT AND ITS MOTOR IS NOT ELIGIBLE FOR THE COUNTY OPTION PARTIAL PROPERTY TAX EXEMPTION IF THE BOAT OR WATERCRAFT IS CLASSIFIED AS A PRIMARY OR SECONDARY RESIDENCE FOR PROPERTY TAX PURPOSES; AND TO AMEND SECTION 12-37-714, AS AMENDED, RELATING TO BOATS WITH A SITUS IN THIS STATE FOR PURPOSES OF IMPOSING THE PROPERTY TAX, SO AS TO PROVIDE THAT THE GOVERNING BODY OF A COUNTY BY ORDINANCE MAY PROVIDE THAT A BOAT, INCLUDING ITS MOTOR IF THE MOTOR IS SEPARATELY TAXED, IS SUBJECT TO PROPERTY TAX IF IT IS WITHIN THIS STATE FOR ONE HUNDRED EIGHTY DAYS IN THE AGGREGATE, REGARDLESS OF THE NUMBER OF CONSECUTIVE DAYS.

**04/29/09 House Introduced and read first time HJ-100**

**04/29/09 House Referred to Ways and Means HJ-100**