

## Session 110 - (1993-1994)

### H 4182 General Bill, By Kirsh

#### ***Similar (S 0742)***

A Bill to amend Section 12-4-540, Code of Laws of South Carolina, 1976, relating to the duties of the South Carolina Tax Commission with respect to the appraisal, assessment, and equalization of certain business property for purposes of ad valorem taxation, so as to provide that the Commission shall perform such functions for only those distribution facilities with more than one hundred thousand square feet of building space or which qualify for the distribution facility exemption; to provide that the Commission shall perform these functions for enterprises engaged in research and development activities and transportation companies for hire, to provide that the value of property assessed by the unit valuation method must be distributed on the basis of gross investment except where otherwise stated, and to provide for the appraisal and assessment of leased property.

**05/12/93 House Introduced and read first time HJ-6**

**05/12/93 House Referred to Committee on Ways and Means HJ-7**