South Carolina Legislature

May 07, 2024, 12:18:49 pm

Session 113 - (1999-2000)

H 4297 General Bill, By R. Smith, Bales, Riser and W. McLeod

Summary: Motor home, residence requirements for purposes of property tax exemptions; Recreational trailer, Mobile Homes A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-37-226 SO AS TO PROVIDE THAT A RECREATIONAL TRAILER ON WHICH THE INTEREST PORTION OF INDEBTEDNESS IS DEDUCTIBLE PURSUANT TO THE INTERNAL REVENUE CODE AS AN INTEREST EXPENSE ON A QUALIFIED PRIMARY OR SECOND RESIDENCE IS ALSO A PRIMARY OR SECOND RESIDENCE FOR PURPOSES OF AD VALOREM PROPERTY TAXATION IN THIS STATE AND IS CONSIDERED REAL PROPERTY RATHER THAN PERSONAL PROPERTY FOR PROPERTY TAX PURPOSES.

| 11/10/99 | House | Prefiled |
|----------|-------|--|
| 11/10/99 | House | Referred to Committee on Ways and Means |
| 01/11/00 | House | Introduced and read first time HJ-411 |
| 01/11/00 | House | Referred to Committee on Ways and Means HJ-411 |