

## Session 114 - (2001-2002)

**H\*4386 (Rat #0383, Act #0297 of 2002) General Bill, By Witherspoon, Littlejohn, W.D. Smith, Vaughn, Altman, Walker and Knotts**

**Summary:** Homestead exemption, personal representative for estate of deceased taxpayer is deemed the agent for purposes of applying for

A BILL TO AMEND SECTION 12-37-252, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO REAL PROPERTY ELIGIBLE FOR THE HOMESTEAD EXEMPTION ALLOWED PROPERTY OWNERS SIXTY-FIVE YEARS OF AGE AND OLDER OR PERMANENTLY AND TOTALLY DISABLED, OR LEGALLY BLIND, AND THE ACCOMPANYING FOUR PERCENT ASSESSMENT RATIO APPLICABLE TO SUCH A HOMESTEAD FOR PROPERTY TAX PURPOSES, SO AS TO PROVIDE THAT THE PERSONAL REPRESENTATIVE OF THE ESTATE OF A DECEASED TAXPAYER IS DEEMED THE AGENT OF THE DECEASED TAXPAYER FOR ALL PURPOSES OF APPLYING FOR THE ASSESSMENT RATIO AND EXEMPTION AND ANY CLAIM FOR REFUND ARISING THEREUNDER, TO CLARIFY THAT A REFUND MAY BE CLAIMED FOR THE PRECEDING TAX YEAR WHEN A TAXPAYER OVERPAYING A RESIDENCE ASSESSMENT AT FOUR PERCENT FAILED TO APPLY FOR THE HOMESTEAD EXEMPTION AND TO ALLOW THESE APPLICATIONS AND CLAIMS FOR REFUND FOR PROPERTY TAX YEARS BEGINNING AFTER 2000.-amended title

12/05/01	House	Prefiled
12/05/01	House	Referred to Committee on Ways and Means
01/08/02	House	Introduced and read first time
01/08/02	House	Referred to Committee on Ways and Means
04/11/02	House	Committee report: Favorable with amendment Ways and Means HJ-35
04/16/02	House	Member(s) request name added as sponsor: Knotts
04/17/02	House	Amended HJ-39
04/17/02	House	Read second time HJ-39
04/18/02	House	Read third time and sent to Senate HJ-18
04/18/02	Senate	Introduced and read first time SJ-10
04/18/02	Senate	Referred to Committee on Finance SJ-10
05/08/02	Senate	Committee report: Favorable Finance SJ-10
05/09/02	Senate	Amended SJ-31
05/09/02	Senate	Read second time SJ-31
05/09/02	Senate	Ordered to third reading with notice of amendments SJ-31
05/15/02	Senate	Read third time and returned to House with amendments SJ-24
05/22/02	House	Concurred in Senate amendment and enrolled HJ-71
05/28/02		Ratified R 383
06/03/02		Signed By Governor
06/13/02		Effective date See Act
06/13/02		Copies available
06/17/02		Act No. 297