

Session 112 - (1997-1998)

H 4617 General Bill, By Sharpe

A BILL TO AMEND SECTION 12-37-610, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PERSONS LIABLE FOR TAXES AND ASSESSMENTS ON REAL ESTATE, SO AS TO PROVIDE THAT A PERSON HAVING A LIFE ESTATE IN REAL ESTATE IS PRIMARILY LIABLE FOR TAXES AND ASSESSMENTS ACCRUING DURING HIS LIFE TENANCY, AND THAT UNPAID TAXES OR ASSESSMENTS ACCRUING DURING A LIFE TENANCY CONSTITUTES A LIEN AGAINST THE REAL ESTATE THAT MAY BE ENFORCED AGAINST THE RIGHTS OF A REMAINDERMAN DURING OR AFTER EXPIRATION OF THE LIFE ESTATE.

02/11/98 House Introduced and read first time HJ-62

02/11/98 House Referred to Committee on Ways and Means HJ-62