**South Carolina General Assembly**

118th Session, 2009-2010

**A175, R209, S1024**

**STATUS INFORMATION**

General Bill

Sponsors: Senators O'Dell, Knotts and Setzler

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Introduced in the Senate on January 12, 2010

Introduced in the House on April 13, 2010

Passed by the General Assembly on May 6, 2010

Governor's Action: May 19, 2010, Signed

Summary: Property tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/12/2010 Senate Introduced and read first time [SJ](file:///h:\SJ%20Archive\2010\01-12-10.docx)‑59

1/12/2010 Senate Referred to Committee on **Finance** [SJ](file:///h:\SJ%20Archive\2010\01-12-10.docx)‑59

3/24/2010 Senate Committee report: Favorable **Finance** [SJ](file:///h:\SJ%20Archive\2010\03-24-10.docx)‑9

3/25/2010 Senate Read second time [SJ](file:///h:\SJ%20Archive\2010\03-25-10.docx)‑38

3/30/2010 Senate Read third time and sent to House [SJ](file:///h:\SJ%20Archive\2010\03-30-10.docx)‑9

4/13/2010 House Introduced and read first time [HJ](file:///h:\HJ%20Archive\2010\04-13-10.docx)‑26

4/13/2010 House Referred to Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2010\04-13-10.docx)‑26

4/22/2010 House Recalled from Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2010\04-22-10.docx)‑40

4/27/2010 House Debate adjourned until Tuesday, May 4, 2010 [HJ](file:///h:\HJ%20Archive\2010\04-27-10.docx)‑61

5/4/2010 House Debate adjourned until Wednesday, May 5, 2010 [HJ](file:///h:\HJ%20Archive\2010\05-04-10.docx)‑68

5/5/2010 House Read second time [HJ](file:///h:\HJ%20Archive\2010\05-05-10.docx)‑27

5/5/2010 House Roll call Yeas‑103 Nays‑2 [HJ](file:///h:\HJ%20Archive\2010\05-05-10.docx)‑27

5/6/2010 House Read third time and enrolled [HJ](file:///h:\HJ%20Archive\2010\05-06-10.docx)‑21

5/13/2010 Ratified R 209

5/19/2010 Signed By Governor

5/26/2010 Effective date See Act for Effective Date

6/9/2010 Act No. 175

**VERSIONS OF THIS BILL**

[1/12/2010](file:///p:\pprever\2009-10\1024_20100112.docx)

[3/24/2010](file:///p:\pprever\2009-10\1024_20100324.docx)

[4/22/2010](file:///p:\pprever\2009-10\1024_20100422.docx)

(A175, R209, S1024)

**AN ACT TO AMEND SECTION 12‑37‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO ALLOW THE SURVIVING SPOUSE OF A DECEDENT WHO WAS ELIGIBLE FOR THE EXEMPTION OF THE DWELLING OWNED BY A PERSON WITH CERTAIN SPECIFIC ILLNESSES CAUSING THE SAME AMBULATORY DIFFICULTIES AS PERSONS WITH PARAPARESIS OR HEMIPARESIS.**

Be it enacted by the General Assembly of the State of South Carolina:

**Property tax exemption, surviving spouse**

SECTION 1. Section 12‑37‑220(B)(2)(a) of the 1976 Code, as last amended by Act 161 of 2005, is further amended to read:

“(a) The dwelling house in which he resides and a lot not to exceed one acre of land owned in fee or for life, or jointly with a spouse, by a paraplegic or hemiplegic person, is exempt from all property taxation provided the person furnishes satisfactory proof of his disability to the Department of Revenue. The exemption is allowed to the surviving spouse of the person so long as the spouse does not remarry, resides in the dwelling, and obtains the fee or a life estate in the dwelling. To qualify for the exemption, the dwelling house must be the domicile of the person who qualifies for the exemption. For purposes of this item, a hemiplegic person is a person who has paralysis of one lateral half of the body resulting from injury to the motor centers of the brain. For the purposes of this exemption, ‘paraplegic’ or ‘hemiplegic’ includes a person with Parkinson’s Disease, Multiple Sclerosis, or Amyotrophic Lateral Sclerosis, which has caused the same ambulatory difficulties as a person with paraparesis or hemiparesis. A doctor’s statement is required stating that the person’s disease has caused these same ambulatory difficulties.”

**Time effective**

SECTION 2. This act takes effect upon approval by the Governor and applies for property tax years beginning after 2009.

Ratified the 13th day of May, 2010.

Approved the 19th day of May, 2010.

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