**South Carolina General Assembly**

118th Session, 2009-2010

**A76, R88, H3018**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. E.H. Pitts, Huggins, Gunn, Bales, Limehouse, Barfield, Hardwick, Hearn, Edge, Gambrell, Thompson, Bowen, Harrison, Umphlett, Sandifer, Herbkersman, G.M. Smith, Lowe, Vick, H.B. Brown, R.L. Brown, Viers, Clemmons, Ballentine, Mitchell and M.A. Pitts

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Introduced in the House on January 13, 2009

Introduced in the Senate on April 14, 2009

Last Amended on April 2, 2009

Passed by the General Assembly on May 20, 2009

Governor's Action: June 2, 2009, Vetoed

Legislative veto action(s): Veto overridden

Summary: Property tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/9/2008 House Prefiled

12/9/2008 House Referred to Committee on **Ways and Means**

1/13/2009 House Introduced and read first time [HJ](file:///h:\HJ%20Archive\2009\01-13-09.docx)‑23

1/13/2009 House Referred to Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2009\01-13-09.docx)‑24

1/28/2009 House Member(s) request name added as sponsor: Huggins

2/24/2009 House Member(s) request name added as sponsor: Gunn

2/25/2009 House Member(s) request name added as sponsor: Bales

3/10/2009 House Member(s) request name added as sponsor: Limehouse, Barfield, Hardwick, Hearn, Edge, Gambrell, Thompson, Bowen, Harrison, Umphlett, Sandifer, Herbkersman, G.M.Smith, Lowe, Vick, H.B.Brown

3/26/2009 House Member(s) request name added as sponsor: R.L.Brown

3/31/2009 House Committee report: Favorable with amendment **Ways and Means** [HJ](file:///h:\HJ%20Archive\2009\03-31-09.docx)‑13

4/1/2009 House Member(s) request name added as sponsor: Viers, Clemmons, Ballentine

4/2/2009 House Member(s) request name added as sponsor: Mitchell, M.A.Pitts

4/2/2009 House Amended [HJ](file:///h:\HJ%20Archive\2009\04-02-09.docx)‑37

4/2/2009 House Read second time [HJ](file:///h:\HJ%20Archive\2009\04-02-09.docx)‑39

4/2/2009 House Unanimous consent for third reading on next legislative day [HJ](file:///h:\HJ%20Archive\2009\04-02-09.docx)‑39

4/3/2009 House Read third time and sent to Senate

4/6/2009 Scrivener's error corrected

4/14/2009 Senate Introduced and read first time [SJ](file:///h:\SJ%20Archive\2009\04-14-09.docx)‑15

4/14/2009 Senate Referred to Committee on **Finance** [SJ](file:///h:\SJ%20Archive\2009\04-14-09.docx)‑15

4/15/2009 Senate Referred to Subcommittee: Hayes (ch), Land, Courson, Matthews, Grooms

5/12/2009 Senate Committee report: Favorable with amendment **Finance** [SJ](file:///h:\SJ%20Archive\2009\05-12-09.docx)‑8

5/13/2009 Scrivener's error corrected

5/13/2009 Senate Committee Amendment Adopted [SJ](file:///h:\SJ%20Archive\2009\05-13-09.docx)‑79

5/14/2009 Scrivener's error corrected

5/14/2009 Senate Read second time [SJ](file:///h:\SJ%20Archive\2009\05-14-09.docx)‑29

5/19/2009 Senate Read third time and returned to House with amendments [SJ](file:///h:\SJ%20Archive\2009\05-19-09.docx)‑19

5/20/2009 House Concurred in Senate amendment and enrolled [HJ](file:///h:\HJ%20Archive\2009\05-20-09.docx)‑48

5/20/2009 House Roll call Yeas‑99 Nays‑0 [HJ](file:///h:\HJ%20Archive\2009\05-20-09.docx)‑48

5/27/2009 Ratified R 88

6/2/2009 Vetoed by Governor

6/16/2009 House Veto overridden by originating body Yeas‑111 Nays‑1 [HJ](file:///h:\HJ%20Archive\2009\06-16-09.docx)‑107

6/16/2009 Senate Veto overridden Yeas‑42 Nays‑2

6/22/2009 Effective date See Act for Effective Date

6/24/2009 Act No. 76

**VERSIONS OF THIS BILL**

[12/9/2008](file:///p:\pprever\2009-10\3018_20081209.docx)

[3/31/2009](file:///p:\pprever\2009-10\3018_20090331.docx)

[4/2/2009](file:///p:\pprever\2009-10\3018_20090402.docx)

[4/6/2009](file:///p:\pprever\2009-10\3018_20090406.docx)

[5/12/2009](file:///p:\pprever\2009-10\3018_20090512.docx)

[5/13/2009](file:///p:\pprever\2009-10\3018_20090513.docx)

[5/13/2009-A](file:///p:\pprever\2009-10\3018_20090513A.docx)

[5/14/2009](file:///p:\pprever\2009-10\3018_20090514.docx)

(A76, R88, H3018)

**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 EXEMPT FROM PROPERTY TAX THE VALUE OF IMPROVEMENTS TO REAL PROPERTY CONSISTING OF A NEWLY CONSTRUCTED DETACHED SINGLE FAMILY HOME THROUGH THE EARLIER OF THE PROPERTY TAX IN WHICH THE HOME IS SOLD OR OTHERWISE OCCUPIED, OR THE SIXTH PROPERTY TAX YEAR ENDING DECEMBER THIRTY‑FIRST AFTER THE HOME IS COMPLETED AND A CERTIFICATE FOR OCCUPANCY ISSUED THEREON IF REQUIRED AND TO PROVIDE THE METHOD OF APPLYING FOR THE EXEMPTION; AND TO AMEND SECTION 12‑43‑220, AS AMENDED, RELATING TO CLASSIFICATIONS AND VALUATION OF PROPERTY FOR PURPOSES OF PROPERTY TAX, SO AS TO REVISE AN ELIGIBILITY REQUIREMENT TO RECEIVE THE FOUR PERCENT ASSESSMENT RATIO FOR OWNER‑OCCUPIED RESIDENTIAL PROPERTY.**

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

**Property tax exemption allowed**

SECTION 1. Section 12‑37‑220(B) of the 1976 Code, as last amended by Act 357 of 2008, is further amended by adding a new item at the end appropriately numbered to read:

“( ) one hundred percent of the value of an improvement to real property consisting of a newly constructed detached single family home offered for sale by a residential builder or developer through the earlier of:

(a) the property tax year in which the home is sold or otherwise occupied; or

(b) the property tax year ending the sixth December thirty‑first after the home is completed and a certificate of occupancy, if required, is issued thereon.

In lieu of other exemption application requirements, the owner of property eligible for the exemption allowed by this item shall obtain the exemption by notifying the county assessor and county auditor by written affidavit no later than thirty days after the certificate of occupancy is issued and no later than January thirty‑first in subsequent exemption eligibility years that the property is of the type eligible for the exemption and unoccupied and if found in order, the exemption is allowed for the applicable property tax year. If the unsold residence is occupied at any time before eligibility for the exemption ends, the owner shall so notify the auditor and assessor and the exemption ends as provided in subitem (a) of this item.”

**Requirements for four percent assessment ratio revised**

SECTION 2. Section 12‑43‑220(c)(2)(iii) of the 1976 Code is amended to read:

“(iii) For purposes of subitem (ii)(B) of this item, ‘a member of my household’ means:

(A) the owner‑occupant’s spouse, except when that spouse is legally separated from the owner‑occupant; and

(B) any child under the age of eighteen years of the owner‑occupant claimed or eligible to be claimed as a dependent on the owner‑occupant’s federal income tax return.”

**Time effective**

SECTION 3. This act takes effect upon approval by the Governor and Section 1 applies for single family homes completed and, if required, a certificate of occupancy issued thereon after 2006. No refunds are allowed for property tax years 2007 and 2008 as a result of the exemption allowed pursuant to this act.

Ratified the 27th day of May, 2009.

Vetoed by the Governor -- 6/2/09.

Veto overridden by House -- 6/16/09.

Veto overridden by Senate -- 6/16/09.

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