**South Carolina General Assembly**

118th Session, 2009-2010

**S. 835**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Jackson

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Introduced in the Senate on May 14, 2009

Currently residing in the Senate Committee on **Finance**

Summary: Ad valorem taxation

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

5/14/2009 Senate Introduced and read first time

5/14/2009 Senate Referred to Committee on **Finance**

**VERSIONS OF THIS BILL**

[5/14/2009](file:///p:\pprever\2009-10\835_20090514.docx)

**A** **BILL**

TO AMEND SECTION 12‑43‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EQUALIZATION AND REASSESSMENT IN CONNECTION WITH AD VALOREM TAXATION, SO AS TO REDEFINE “MEMBER OF MY HOUSEHOLD” FOR PURPOSES OF CERTIFICATION THAT ONLY ONE RESIDENCE HAS QUALIFIED FOR A SPECIAL ASSESSMENT RATIO.

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

SECTION 1. 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 of the owner‑occupant claimed ~~or eligible to be claimed~~ as a dependent on the owner‑occupant’s federal income tax return.”

SECTION 2. This act takes effect upon approval by the Governor and applies to property tax years beginning after December 31, 2008.

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