RECALLED

May 12, 2009

**S. 278**

Introduced by Senator Alexander

S. Printed 5/12/09--H.

Read the first time February 17, 2009.

**A** **JOINT RESOLUTION**

TO ALLOW THE GOVERNING BODY OF A COUNTY BY RESOLUTION ADOPTED BY MAJORITY VOTE TO ALLOW COUNTY OFFICIALS CHARGED WITH COLLECTING TAXES ON REAL PROPERTY FOR PROPERTY TAX YEARS 2008 AND 2009 TO WAIVE OR REDUCE THE PENALTIES FOR LATE PAYMENTS, AND TO PROVIDE THAT THE RESOLUTION MUST PROVIDE THE TERMS AND CONDITIONS UNDER WHICH THE WAIVER OR REDUCTION APPLIES.

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

SECTION 1. Notwithstanding the provisions of Section 12‑45‑180 of the 1976 Code, imposing penalties for late payment of property taxes on real property, the governing body of a county by resolution adopted by majority vote may allow county officials charged with the collection of property taxes to waive or reduce the late payment penalties otherwise applicable for taxes due on real property for property tax years 2008 and 2009 as long as the full property tax payment is made by April fifteenth of the applicable tax year. The resolution must specify those terms and conditions under which the penalties may be waived or reduced. However, a county may only waive or reduce the late payment penalties if the county does so uniformly, irrespective of the class of real property.

Prior to proposing the resolution, each local taxing entity within the county whose taxes are collected by the county, must notify the county of its consent to the resolution.

Following the adoption of the resolution, the county must refund any taxpayer the requisite amount if the taxpayer paid a late payment penalty and the taxpayer would have otherwise had the late payment penalty waived or reduced pursuant to the resolution.

SECTION 2. This joint resolution takes effect upon approval by the Governor.

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