**A** **BILL**

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 FOR ONE PROPERTY TAX YEAR ONE HUNDRED PERCENT OF THE FAIR MARKET VALUE OF OWNER‑OCCUPIED RESIDENTIAL PROPERTY OWNED IN WHOLE OR IN PART BY A MEMBER OF THE ARMED FORCES OF THE UNITED STATES IF THE OWNER WAS DEPLOYED DURING ANY PART OF THE PROPERTY TAX YEAR TO A COMBAT ZONE, TO DEFINE COMBAT ZONE, AND TO PROVIDE FOR THE ADMINISTRATION OF THIS EXEMPTION.

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

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 fair market value not otherwise exempt of a residence receiving the exemption allowed pursuant to item (47) of this subsection if owned in whole or in part by a member of the Armed Forces of the United State deployed to a combat zone during any part of a property tax year. The exemption allowed by this item is allowed for only one property tax year and must be claimed by means of an application prescribed by the South Carolina Department of Revenue requiring information necessary for administration of the exemption that must be filed with the county auditor before the first penalty date for taxes for the property tax year for which the claim for exemption is made. The application may be made by the deployed individual or a person authorized by law to act for that individual. For purposes of the exemption allowed by this item, ‘combat zone’ has the meaning provided in Internal Revenue Service Publication 3 and includes service in a qualified hazardous duty area.”

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

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