**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 CLARIFY THAT A WATERCRAFT AND ITS MOTOR IS NOT ELIGIBLE FOR THE COUNTY OPTION PARTIAL PROPERTY TAX EXEMPTION IF THE BOAT OR WATERCRAFT IS CLASSIFIED AS A PRIMARY OR SECONDARY RESIDENCE FOR PROPERTY TAX PURPOSES; AND TO AMEND SECTION 12‑37‑714, AS AMENDED, RELATING TO BOATS WITH A SITUS IN THIS STATE FOR PURPOSES OF IMPOSING THE PROPERTY TAX, SO AS TO PROVIDE THAT THE GOVERNING BODY OF A COUNTY BY ORDINANCE MAY PROVIDE THAT A BOAT, INCLUDING ITS MOTOR IF THE MOTOR IS SEPARATELY TAXED, IS SUBJECT TO PROPERTY TAX IF IT IS WITHIN THIS STATE FOR ONE HUNDRED EIGHTY DAYS IN THE AGGREGATE, REGARDLESS OF THE NUMBER OF CONSECUTIVE DAYS.

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

SECTION 1. Section 12‑37‑220(B)(38)(b) of the 1976 Code is amended to read:

“(b) By ordinance, a governing body of a county may exempt from the property tax~~, forty‑two and 75/100~~ 42.75 percent of the fair market value of a watercraft and its motor. This exemption for a watercraft motor applies whether the motor is located in, attached to, or detached from the watercraft. This exemption does not apply to a boat or watercraft classified for property tax purposes as a primary or secondary residence pursuant to Section 12‑37‑224.”

SECTION 2. Section 12‑37‑714(2) of the 1976 Code, as last amended by Act 313 of 2008, is further amended to read:

“(2) A boat, including its motor if the motor is separately taxed, which is not currently taxed in this State and is not used exclusively in interstate commerce, is subject to property tax in this State if it is present within this State for sixty consecutive days or for ninety days in the aggregate in a property tax year, or upon an ordinance passed by the local governing body, one hundred eighty days in the aggregate in a property tax year without regard to number of consecutive days. Upon written request by a tax official, the owner must provide documentation or logs relating to the whereabouts of the boat in question. Failure to produce requested documents creates a rebuttable presumption that the boat in question is taxable within this State.”

SECTION 3. This act takes effect upon approval by the Governor.

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