**South Carolina General Assembly**

120th Session, 2013-2014

**S. 301**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Bennett, Campbell, Ford and Alexander

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Companion/Similar bill(s): 3004, 3027, 3256

Introduced in the Senate on January 29, 2013

Introduced in the House on April 11, 2013

Last Amended on April 10, 2013

Currently residing in the House Committee on **Ways and Means**

Summary: Property tax assessments

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/29/2013 Senate Introduced and read first time ([Senate Journal‑page 3](file:///h:\SJ%20Archive\2013\01-29-13.docx))

1/29/2013 Senate Referred to Committee on **Finance** ([Senate Journal‑page 3](file:///h:\SJ%20Archive\2013\01-29-13.docx))

3/21/2013 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 18](file:///h:\SJ%20Archive\2013\03-21-13.docx))

3/22/2013 Scrivener's error corrected

4/10/2013 Senate Committee Amendment Adopted ([Senate Journal‑page 34](file:///h:\SJ%20Archive\2013\04-10-13.docx))

4/10/2013 Senate Read second time ([Senate Journal‑page 34](file:///h:\SJ%20Archive\2013\04-10-13.docx))

4/10/2013 Senate Roll call Ayes‑44 Nays‑0 ([Senate Journal‑page 34](file:///h:\SJ%20Archive\2013\04-10-13.docx))

4/11/2013 Senate Read third time and sent to House ([Senate Journal‑page 11](file:///h:\SJ%20Archive\2013\04-11-13.docx))

4/11/2013 House Introduced and read first time ([House Journal‑page 72](file:///h:\HJ%20Archive\2013\04-11-13.docx))

4/11/2013 House Referred to Committee on **Ways and Means** ([House Journal‑page 72](file:///h:\HJ%20Archive\2013\04-11-13.docx))

**VERSIONS OF THIS BILL**

[1/29/2013](file:///p:\pprever\2013-14\301_20130129.docx)

[3/21/2013](file:///p:\pprever\2013-14\301_20130321.docx)

[3/22/2013](file:///p:\pprever\2013-14\301_20130322.docx)

[4/10/2013](file:///p:\pprever\2013-14\301_20130410.docx)

~~Indicates Matter Stricken~~

Indicates New Matter

COMMITTEE AMENDMENT ADOPTED

April 10, 2013

**S. 301**

Introduced by Senators Bennett, Campbell and Ford

S. Printed 4/10/13--S.

Read the first time January 29, 2013.

**A** **BILL**

TO AMEND SECTION 12‑43‑220 OF THE 1976 CODE, RELATING TO THE CLASSIFICATION OF PROPERTY FOR PURPOSES OF PROPERTY TAX AND THE ASSESSMENT RATIOS APPLICABLE FOR EACH CLASS OF PROPERTY, TO PROVIDE THAT RESIDENTIAL PROPERTY OWNED BY AN ACTIVE DUTY MEMBER OF THE ARMED FORCES OF THE UNITED STATES, WHO IS A LEGAL RESIDENT OF THIS STATE, ELIGIBLE FOR AND RECEIVING THE SPECIAL FOUR PERCENT ASSESSMENT RATIO ALLOWED OWNER‑OCCUPIED RESIDENTIAL PROPERTY RETAINS THAT ASSESSMENT RATIO AND EXEMPTIONS BASED ON THAT CLASSIFICATION FOR SO LONG AS THE OWNER REMAINS ON ACTIVE DUTY IN THE ARMED FORCES OF THE UNITED STATES REGARDLESS OF DUTY STATION AND DOES NOT CLAIM THE SPECIAL FOUR PERCENT ASSESSMENT RATIO ON ANY OTHER RESIDENTIAL PROPERTY OWNED BY THE SERVICE MEMBER OR A MEMBER OF HIS HOUSEHOLD IN THIS STATE AND TO PROVIDE THAT THIS RETAINING OF THE SPECIAL FOUR PERCENT ASSESSMENT RATIO MUST BE CONSTRUED AS A PROPERTY TAX EXEMPTION.

Amend Title To Conform

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

SECTION 1. Section 12‑43‑220(c)(2)(v) of the 1976 Code is amended to read:

“(v)(A) A member of the armed forces of the United States on active duty who is a legal resident of and domiciled in another state is nevertheless deemed a legal resident and domiciled in this State for purposes of this item if the members permanent duty station is in this State. A copy of the member’s orders filed with the assessor is considered proof sufficient of the member’s permanent duty station.

(B) An active duty member of the Armed Forces of the United States, who is a legal resident of this State, eligible for and receiving the special assessment ratio for owner‑occupied residential property allowed pursuant to this item (c), retains that four percent assessment ratio for so long as the owner remains on active duty, regardless of the owner’s subsequent relocation or change of duty station and regardless of any rental income attributable to the property. The provisions of this subsubsubitem (B) do not apply if the owner or a member of the owner’s household, as defined in subitem (2)(iii) of this item (c), claims the special four percent assessment ratio allowed pursuant to this item for any other residential property located in this State. For purposes of this subsubsubitem (B), owner includes the spouse of the service member who jointly owns the qualifying property.

(C) The special four percent assessment ratio allowed by this subsubitem (v) must be construed as a property tax exemption for an amount of the fair market value of the residence sufficient to equal a four percent assessment ratio and other exemptions allowed applicable to property qualifying for the special assessment ratio.

(D) An active duty member of the Armed Forces of the United States must apply to the county assessor by May fifteenth of each year to utilize the provisions of this section. Along with the application, the applicant must submit a Leave and Earnings Statement (LES) from the current calendar year. Any information contained in the LES that is not related to the active duty status of the member may be redacted.”

SECTION 2. This act takes effect upon approval by the Governor and applies for property tax years beginning after 2013.

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