**South Carolina General Assembly**

121st Session, 2015-2016

**H. 4305**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Bowers

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Introduced in the House on June 3, 2015

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

Summary: Ad valorem tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

6/3/2015 House Introduced and read first time ([House Journal‑page 5](file:///h:\HJ%20Archive\2015\06-03-15.docx))

6/3/2015 House Referred to Committee on **Ways and Means** ([House Journal‑page 5](file:///h:\HJ%20Archive\2015\06-03-15.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=4305&session=121&summary=B) at the website

**VERSIONS OF THIS BILL**

[6/3/2015](file:///p:\pprever\2015-16\4305_20150603.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING ARTICLE 29 TO CHAPTER 37, TITLE 12 SO AS TO IMPOSE A UNIFORM STATEWIDE AD VALOREM TAX ON PERSONAL MOTOR VEHICLES TO REPLACE ANY OTHER AD VALOREM TAX IMPOSED ON PERSONAL MOTOR VEHICLES FOR SCHOOL OPERATING PURPOSES, TO SPECIFY THE MANNER IN WHICH THE TAX IS TO BE IMPOSED AND ADMINISTERED, AND THE MANNER IN WHICH ITS REVENUE IS APPROPRIATED.

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

SECTION 1. Chapter 37, Title 12 of the 1976 Code is amended by adding:

“Article 29

State Uniform Millage on Personal Motor Vehicles

Section 12‑37‑4010. (A) Effective for property tax years beginning after 2015, there is imposed an annual, permanent, and uniform statewide ad valorem tax on all personal motor vehicles assessed pursuant to subsection (8)(B), Section 1, Article X of the Constitution of this State. The tax imposed in this article may be cited as the ‘State Uniform Millage’ (SUM). This rate is not subject to rollback upon any reassessment program.

(B) The millage rate of the SUM must be determined by the General Assembly in the annual general appropriations act. In determining the rate, the General Assembly must consider the effects of the implementation of an equalization program required pursuant to Section 12‑43‑217. The revenue derived from SUM only may be appropriated for K‑12 school operating purposes, and the General Assembly shall specify the distribution of the revenue in the annual general appropriations act.

(C) The Department of Revenue, each county auditor, and each county assessor, as the case may require so that the personal motor vehicles are correctly included, shall impose and the Department of Revenue and each county treasurer, as the case may require, shall collect the SUM. County treasurers shall promptly remit the proceeds of the SUM to the State Treasurer.

(D) The powers and duties of the Department of Revenue pursuant to Chapter 53 of this title apply to this article and are supplementary to the powers and duties of the county auditors, assessors, and treasurers.

Section 12‑37‑4020. The SUM must be imposed in the same manner and on the same schedule in which personal motor vehicles were assessed in property tax year 2015.

Section 12‑37‑4030. (A) Notwithstanding any other provision of law, effective for property tax years beginning after 2015, no political subdivision of this State, including school districts, may impose an ad valorem tax on personal motor vehicles assessed pursuant to subsection (8)(B), Section 1, Article X of the Constitution of this State for school operating purposes. Any such tax being imposed is repealed after December 31, 2015.

(B) To the degree that a motor vehicle is exempt from ad valorem taxation pursuant to Section 12‑37‑220, it is also exempt from the SUM.”

SECTION 2. This act takes effect upon approval by the Governor.

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