**A** **BILL**

TO AMEND SECTION 12‑43‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO ELIGIBILITY FOR THE FOUR PERCENT ASSESSMENT RATIO, SO AS TO DELETE THE REQUIREMENT THAT A TAXPAYER CERTIFIES THAT NO MEMBER OF THE TAXPAYER’S HOUSEHOLD CLAIMS TO BE A RESIDENT OF ANOTHER STATE OR CLAIMS THE FOUR PERCENT ASSESSMENT RATIO ON ANY OTHER RESIDENCE.

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

SECTION 1. Section 12‑43‑220(c)(2)(ii) and (iii) of the 1976 Code are amended to read:

“(ii) This item does not apply unless the owner of the property or the owner’s agent applies for the four percent assessment ratio before the first penalty date for the payment of taxes for the tax year for which the owner first claims eligibility for this assessment ratio. In the application the owner or his agent shall provide all information required in the application, and shall certify to the following statement:

‘Under penalty of perjury I certify that:

(A) the residence which is the subject of this application is my legal residence and where I am domiciled at the time of this application and that ~~neither~~ I~~, nor any member of my household,~~ do not claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and

(B) that ~~neither~~ I~~, nor a member of my household,~~ do not claim the special assessment ratio allowed by this section on another residence.’

(iii) ~~For purposes of subitem (ii)(B) of this item, “a member of my household” means:~~

~~(A)~~ ~~the owner‑occupant’s spouse, except when that spouse is legally separated from the owner‑occupant; and~~

~~(B)~~ ~~any child under the age of eighteen years of the owner‑occupant claimed or eligible to be claimed as a dependent on the owner‑occupant’s federal income tax return~~ Reserved.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to property tax years beginning after 2014.

‑‑‑‑XX‑‑‑‑