**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑45‑440 SO AS TO PROHIBIT A COUNTY TREASURER FROM REFUSING TO ACCEPT FULL PAYMENT OF PROPERTY TAXES ON A MOTOR VEHICLE OR REFUSING TO ISSUE A TAX RECEIPT ON A MOTOR VEHICLE SOLELY BECAUSE THE TAXPAYER IS DELINQUENT ON ANOTHER PROPERTY.

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

SECTION 1. Chapter 45, Title 12 of the 1976 Code is amended by adding:

“Section 12‑45‑440. Notwithstanding any other provision of law, a county treasurer may not refuse to accept full payment of property taxes on a motor vehicle or refuse to issue a tax receipt, upon full payment, to a taxpayer on a motor vehicle solely because the taxpayer is delinquent on another property.”

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

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