**South Carolina General Assembly**

122nd Session, 2017-2018

**H. 4430**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Martin and Felder

Document Path: l:\council\bills\dka\3113sa18.docx

Introduced in the House on January 9, 2018

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

Summary: Proposed tax assessments

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/13/2017 House Prefiled

12/13/2017 House Referred to Committee on **Ways and Means**

1/9/2018 House Introduced and read first time ([House Journal‑page 109](file:///h:\hj\20180109.docx))

1/9/2018 House Referred to Committee on **Ways and Means** ([House Journal‑page 109](file:///h:\hj\20180109.docx))

1/11/2018 House Member(s) request name added as sponsor: Felder

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=4430&session=122&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/13/2017](file:///p:\pprever\2017-18\4430_20171213.docx)

**A** **BILL**

TO AMEND SECTION 12‑60‑450, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE APPEAL OF PROPOSED TAX ASSESSMENTS, SO AS TO PROVIDE THAT A TAXPAYER MAY APPEAL THE APPRAISED VALUE OF A MOTOR VEHICLE BY SUBMITTING AN APPRAISAL OF THE MOTOR VEHICLE BY AN AUTHORIZED DEALER TO THE DEPARTMENT.

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

SECTION 1. Section 12‑60‑450 of the 1976 Code is amended by adding an appropriately lettered subsection to read:

“( ) A taxpayer may appeal the appraised value of a motor vehicle by submitting an appraisal of the motor vehicle by an authorized dealer to the department with his written protest, and the auditor shall reduce the assessment to the appraised price. A dealer must be authorized by the department before it can begin appraising motor vehicles for the purpose of assessment appeals. A list of authorized dealers must be published on the department’s website. The department shall prescribe rules, procedures, forms, and instructions it considers appropriate.”

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

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