**South Carolina General Assembly**

122nd Session, 2017-2018

**H. 4859**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. G.R. Smith, Long, Loftis, Gilliard, Burns, Trantham, Magnuson, Robinson‑Simpson, Hosey, Clyburn, Huggins, Willis, McCravy, Weeks, Atkinson, B. Newton, Young, Brown, Gagnon, Hamilton, Hill, Whitmire and Elliott

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Introduced in the House on February 7, 2018

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

Summary: Property tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/7/2018 House Introduced and read first time ([House Journal‑page 6](file:///h:\hj\20180207.docx))

2/7/2018 House Referred to Committee on **Ways and Means** ([House Journal‑page 6](file:///h:\hj\20180207.docx))

4/11/2018 House Member(s) request name added as sponsor: Elliott

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=4859&session=122&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/7/2018](file:///p:\pprever\2017-18\4859_20180207.docx)

**A** **BILL**

TO AMEND SECTION 12‑37‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM PROPERTY TAX, SO AS TO EXTEND AN EXEMPTION ON CHURCH PROPERTY TO PROPERTY NOT OWNED BY A CHURCH BUT USED EXCLUSIVELY FOR CHURCH PURPOSES.

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

SECTION 1. Section 12‑37‑220(A)(3) of the 1976 Code is amended to read:

“(3) all property of all public libraries, churches, parsonages, and burying grounds, but this exemption for real property does not extend beyond the buildings and premises actually occupied by the owners of the real property. The exemption allowed by this item also extends to property not owned by churches but which is used exclusively for church purposes;”

SECTION 2. This act takes effect upon approval by the Governor and first applies to property tax years beginning after 2017.

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