**South Carolina General Assembly**

122nd Session, 2017-2018

**S. 911**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Alexander

Document Path: l:\s-res\tca\026prop.kmm.tca.docx

Companion/Similar bill(s): 3106

Introduced in the Senate on January 23, 2018

Introduced in the House on February 28, 2018

Last Amended on February 21, 2018

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

Summary: Property tax payment extension for deployed servicemen

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/23/2018 Senate Introduced and read first time ([Senate Journal‑page 10](file:///h:\sj\20180123.docx))

1/23/2018 Senate Referred to Committee on **Finance** ([Senate Journal‑page 10](file:///h:\sj\20180123.docx))

2/15/2018 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 11](file:///h:\sj\20180215.docx))

2/21/2018 Senate Committee Amendment Adopted ([Senate Journal‑page 14](file:///h:\sj\20180221.docx))

2/21/2018 Senate Read second time ([Senate Journal‑page 14](file:///h:\sj\20180221.docx))

2/21/2018 Senate Roll call Ayes‑45 Nays‑0 ([Senate Journal‑page 14](file:///h:\sj\20180221.docx))

2/27/2018 Senate Read third time and sent to House ([Senate Journal‑page 19](file:///h:\sj\20180227.docx))

2/28/2018 House Introduced and read first time ([House Journal‑page 4](file:///h:\hj\20180228.docx))

2/28/2018 House Referred to Committee on **Ways and Means** ([House Journal‑page 4](file:///h:\hj\20180228.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=911&session=122&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/23/2018](file:///p:\pprever\2017-18\911_20180123.docx)

[2/15/2018](file:///p:\pprever\2017-18\911_20180215.docx)

[2/21/2018](file:///p:\pprever\2017-18\911_20180221.docx)

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Indicates New Matter

COMMITTEE AMENDMENT ADOPTED

February 21, 2018

**S. 911**

Introduced by Senator Alexander

S. Printed 2/21/18--S.

Read the first time January 23, 2018.

**A** **BILL**

TO AMEND SECTION 12‑39‑360 OF THE 1976 CODE, RELATING TO A COUNTY’S AUTHORITY TO EXTEND THE PAYMENT OF PROPERTY TAXES FOR SERVICE MEMBERS IN OR NEAR A HAZARD DUTY ZONE, TO REQUIRE EACH COUNTY TO ALLOW FOR A DEFERMENT, TO PROVIDE THAT THE DEFERMENT BEGINS ON THE TAX DUE DATE AND ENDS NINETY DAYS AFTER THE LAST DATE OF DEPLOYMENT, AND TO PROVIDE THAT NO INTEREST MAY BE CHARGED DURING THE DEPLOYMENT UNLESS THE TAX IS NOT PAID WITHIN THE NINETY‑DAY GRACE PERIOD.

Amend Title To Conform

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

SECTION 1. Section 12‑39‑360 of the 1976 Code is amended to read:

“Section 12‑39‑360. Upon application from the taxpayer or his agent, a ~~A~~ county ~~may~~ must extend the date for filing returns and the payment of property taxes for persons serving with the United States Armed Forces or National Guard in or near a hazard duty zone. The deferment begins on the tax due date and ends ninety days after the last date of deployment. The auditor may require the taxpayer to provide proof of deployment. If the tax is paid in full within ninety days after the last date of deployment, then no interest may be charged. When the property tax amount is not paid in full within the ninety days, interest may be charged on any unpaid amount at the rate it would have accrued since the original property tax due date.”

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

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