**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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