**A** **BILL**

TO AMEND SECTION 12‑37‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO ALLOW AN EXEMPTION FOR THE DWELLING HOUSE AND ONE ACRE OF LAND FOR A PERSON WITH A BRAIN OR SPINAL CORD INJURY.

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

SECTION 1. Section 12‑37‑220(B) of the 1976 Code, as last amended by Act 40 of 2017, is further amended by adding a new item at the end appropriately numbered to read:

“( )(a) to the extent not already exempt pursuant to Section 12‑37‑250 and this section, the dwelling house in which he resides and a lot not to exceed one acre of land owned in fee or for life, or jointly with a spouse, by a person with a brain or spinal cord injury, is exempt from all property taxation provided the person furnishes satisfactory proof of his disability to the Department of Revenue. The exemption is allowed to the surviving spouse of the person so long as the spouse does not remarry, resides in the dwelling, and obtains the fee or a life estate in the dwelling. To qualify for the exemption, the dwelling house must be the domicile of the person who qualifies for the exemption and the person must possess a doctor’s statement declaring that the person is at least fifty percent disabled as a result of the brain or spinal cord injury;

(b) when a trustee holds legal title to a dwelling for a beneficiary and the beneficiary is a person who qualifies otherwise for the exemption provided in subitem (a) and the beneficiary uses the dwelling as his domicile, the dwelling is exempt from property taxation in the amount and manner as dwellings are exempt pursuant to subitem (a);”

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

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