~~Indicates Matter Stricken~~

Indicates New Matter

COMMITTEE REPORT

February 15, 2018

**S. 911**

Introduced by Senator Alexander

S. Printed 2/15/18--S.

Read the first time January 23, 2018.

**THE COMMITTEE ON FINANCE**

To whom was referred a Bill (S. 911) 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, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass with amendment:

Amend the bill, as and if amended, by striking SECTION 1 and inserting:

/ 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.” /

Renumber sections to conform.

Amend title to conform.

HUGH K. LEATHERMAN, SR. for Committee.

**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.

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, 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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