**South Carolina General Assembly**

123rd Session, 2019-2020

**H. 5111**

**STATUS INFORMATION**

Joint Resolution

Sponsors: Rep. Kirby

Document Path: l:\council\bills\nbd\11350dg20.docx

Introduced in the House on February 5, 2020

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

Summary: Property tax on boats, motors or watercraft

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/5/2020 House Introduced and read first time ([House Journal‑page 50](file:///h:\hj\20200205.docx))

2/5/2020 House Referred to Committee on **Ways and Means** ([House Journal‑page 50](file:///h:\hj\20200205.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=5111&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/5/2020](file:///p:\pprever\2019-20\5111_20200205.docx)

**A** **JOINT RESOLUTION**

TO PROVIDE THAT NO COUNTY TAX OFFICIAL MAY COLLECT OR ATTEMPT TO COLLECT A PROPERTY TAX PAYMENT ON A BOAT, BOAT MOTOR, OR WATERCRAFT IF PROPERTY TAXES WERE DUE, WITHOUT PENALTY, ON THE SAME PROPERTY WITHIN A TWELVE‑MONTH PERIOD THEREOF, AND NO TAX IS OWED.

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

SECTION 1. In accordance with SECTION 5.B. of Act 223 of 2018, no county tax official may collect or attempt to collect a property tax payment on a boat, boat motor, or watercraft if property taxes were due, without penalty, on the same property within a twelve‑month period thereof, and no tax is owed. If property taxes have been paid in violation of this section, then the taxpayer must be refunded the full amount paid.

SECTION 2. This act takes effect upon approval by the Governor and applies in property tax year 2020.

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