**South Carolina General Assembly**

125th Session, 2023-2024

**S. 121**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Hembree

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Introduced in the Senate on January 10, 2023

Currently residing in the Senate Committee on **Finance**

Summary: Tax Notices

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

11/30/2022 Senate Prefiled

11/30/2022 Senate Referred to Committee on **Finance**

1/10/2023 Senate Introduced and read first time ([Senate Journal‑page 68](h:\sj\20230110.docx))

1/10/2023 Senate Referred to Committee on **Finance** ([Senate Journal‑page 68](h:\sj\20230110.docx))

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**VERSIONS OF THIS BILL**

[12/01/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/121_20221201.docx)

A bill

to amend the South Carolina Code of Laws by amending Section 12‑37‑2650 and Section 12‑37‑3210, relating to THE ISSUANCE OF TAX NOTICES AND PAID RECEIPTS AND THE DELEGATION OF COLLECTION OF TAXES, so as to PROVIDE THAT THE TAX NOTICE MUST SET FORTH THE FAIR MARKET VALUE USED FOR THE VEHICLE OR BOAT.

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

SECTION 1. Section 12‑37‑2650 of the S.C. Code is amended to read:

Section 12‑37‑2650. The auditor shall prepare a tax notice of all vehicles owned by the same person and licensed at the same time for each tax year within the two‑year licensing period. A notice must describe the motor vehicle by name, model, and identification number. The notice must set forth the fair market value used for the vehicle, assessed value of the vehicle, the millage, the taxes due on each vehicle, and the license period or tax year. The notice must be delivered to the county treasurer who must collect or receive payment of the taxes. One copy of the notice must be in the form of a bill or statement for the taxes due on the motor vehicle and, when practical, the treasurer shall mail that copy to the owner or person having control of the vehicle. When the tax and all other charges included on the tax bill have been paid, the treasurer shall issue the taxpayer a paid receipt. The receipt or a copy may be delivered by the taxpayer to the Department of Motor Vehicles with the application for the motor vehicle registration. A record of the payment of the tax must be retained by the treasurer. The auditor shall maintain a separate duplicate for motor vehicles. A registration may not be issued by the Department of Motor Vehicles unless the application is accompanied by the receipt, a copy of the notification required by Section 12‑37‑2610 or notice from the county treasurer, by other means satisfactory to the Department of Motor Vehicles, of payment of the tax. Large commercial motor vehicles and buses, as defined in Section 12‑37‑2810, must pay road use fees pursuant to Article 23, Chapter 37, Title 12 in lieu of ad valorem property taxes. The treasurer, tax collector, or other official charged with the collection of ad valorem property taxes in each county may delegate the collection of motor vehicle taxes to banks or banking institutions, if each institution assigns, hypothecates, or pledges to the county, as security for the collection, federal funds or federal, state, or municipal securities in an amount adequate to prevent any loss to the county from any cause. Each institution shall remit the taxes collected daily to the county official charged with the collections. The receipt given to the taxpayer, in addition to the information required in this section and by Section 12‑45‑70, must contain the name and office of the treasurer or tax collector of the county and must also show the name of the banking institution to which payment was made.

The county official charged with the collection of taxes shall send a list of the institutions collecting the taxes to the Department of Motor Vehicles. Each institution shall certify to the Department of Motor Vehicles that the taxes have been paid, and the Department of Motor Vehicles is authorized to accept certification in lieu of the tax receipt given to the taxpayer if certification contains information required by this section.

Tax bills (notices) for county assessed personal property valued in accordance with applicable Department of Revenue regulations must include notification of the taxpayer’s appeal rights, to include a minimum amount of information of how the taxpayer should file his appeal, to whom, and within what time period.

SECTION 2. Section 12‑37‑3210(A) of the S.C. Code, as added by Act 223 of 2018, is amended to read:

(A) The auditor shall prepare a tax notice for all boats, boat motors, and watercraft owned by the same person and titled at the same time for each tax year. A notice must describe the boats, boat motors, or watercraft by name, model, and identification number. The notice must set forth fair market value used for the boat, the assessed value of the boat, the millage, the taxes due on each boat, and the tax year. The notice must be delivered to the county treasurer or official charged with the collection of taxes, who must collect or receive payment of the taxes. One copy of the notice must be in the form of a bill or statement for the taxes due on the boat and, when practical, the auditor shall mail that copy to the owner of the boat. When the tax and all other charges included on the tax bill have been paid, the county treasurer or official charged with the collections of taxes shall issue the taxpayer a paid receipt once all charges on the tax bill including the taxes have been paid. The receipt or a copy may be delivered by the taxpayer to the Department of Natural Resources with either the application for and issuance of number and certificate referenced in Section 50‑23‑340 or the renewal application for a certificate of number referenced in Section 50‑23‑370. A record of the payment of the tax must be retained by the treasurer. The auditor shall maintain a separate duplicate for boats, boat motors, and watercraft. No certificate of number may be issued by the Department of Natural Resources unless the application is accompanied by the receipt, or notice from the county treasurer, by other means satisfactory to the Department of Natural Resources, of payment of the tax.

SECTION 3. This act takes effect upon approval by the Governor.

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