

SOUTH CAROLINA
HOUSE AMENDMENT

AMENDMENT NO. _____

David Good
March 20, 2024

ADOPTED	REJECTED	TABLED	ADJOURN DEBATE	RECONSIDERED	ROO

Clerk of the House

ADOPTION NO. _____

BILL NO: H. 4912

(Reference is to the original version)

Rep. Murphy proposes the following amendment (LC-4912.DG0001H):

Amend the bill, as and if amended, by adding appropriately numbered SECTIONS to read:

SECTION X. Section 12-37-220(B) of the S.C. Code is amended by adding:

(54) 36.8421 percent of the fair market value of all aircraft of each airline company. For purposes of this exemption, aircraft and airline company have the same meaning as provided in Article 19.

SECTION X. Section 12-37-2440(a) of the S.C. Code is amended to read:

(a) The ratio which the total time scheduled on the ground within this State of such aircraft during the preceding calendar or fiscal year bears to the total time scheduled on the ground within and without this State of such aircraft during the preceding calendar or fiscal year. For purposes of determining time on the ground in this State, each landing in this State equals thirty minutes and each overnight stay or maintenance day in this State equals two hours.

Amend the bill further, by striking SECTION 2 and inserting:

SECTION 2. This act takes effect upon approval by the Governor and applies to tax years beginning after 2023, and the provisions contained in SECTION 1 apply to any open period less than three years.

Re-number sections to conform.

Amend title to conform.