

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. Rutherford proposes the following amendment (LC-4912.DG0002H):

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

SECTION X. Section 12-43-220(c)(2)(iv) of the S.C. Code is amended to read:

(iv) In addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner-occupant and the applicant must provide proof the assessor requires including, but not limited to:

———~~(A) a copy of the owner-occupant's most recently filed South Carolina individual income tax return;~~

~~(B)~~(A) copies of South Carolina motor vehicle registrations for all motor vehicles

registered in the name of the owner-occupant and registered at the same address of the four percent domicile;

~~(C)~~(B) other proof required by the assessor necessary to determine eligibility for the assessment ratio allowed by this item, except that the assessor may not require the production of confidential tax records.

If the owner or the owner's agent has made a proper certificate as required pursuant to this subitem and the owner is otherwise eligible, the owner is deemed to have met the burden of proof and is allowed the four percent assessment ratio allowed by this item, if the residence that is the subject of the application is not rented for more than seventy-two days in a calendar year. ~~For purposes of determining eligibility, rental income, and residency, the assessor annually may require a copy of applicable portions of the owner's federal and state tax returns, as well as the Schedule E from the applicant's federal return for the applicable tax year.~~

If the assessor determines the owner-occupant ineligible, the six percent property tax assessment ratio applies and the owner-occupant may appeal the classification as provided in Chapter 60 of this title.

Renumber sections to conform.

Amend title to conform.