

"THE BELOW CONSTITUTED SUMMARY IS PREPARED BY THE STAFF OF THE SOUTH CAROLINA HOUSE OF REPRESENTATIVES AND IS NOT THE EXPRESSION OF THE LEGISLATION'S SPONSOR(S) OR THE HOUSE OF REPRESENTATIVES. IT IS STRICTLY FOR THE INTERNAL USE AND BENEFIT OF MEMBERS OF THE HOUSE OF REPRESENTATIVES AND IS NOT TO BE CONSTRUED BY A COURT OF LAW AS AN EXPRESSION OF LEGISLATIVE INTENT".

REPORT OF THE PROPERTY TAX SUBCOMMITTEE

(G.R. Smith, Clyburn, Merrill, Bales & Clemmons - Staff Contact: Kenzie Riddle)

HOUSE BILL 3149

H. 3149 -- Rep. G.M. Smith: A BILL TO AMEND SECTION 12-39-360, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO A COUNTY'S AUTHORITY TO EXTEND THE PAYMENT OF PROPERTY TAXES FOR SERVICE MEMBERS IN OR NEAR A HAZARD DUTY ZONE, SO AS TO REQUIRE EACH COUNTY TO ALLOW FOR A DEFERMENT, TO PROVIDE 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.

Summary of Bill:

This bill requires counties, upon application of the taxpayer, to 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 end ninety days after the last date of deployment. No interest may be charged during the deployment unless the tax is not paid within the ninety-day grace period.

Estimated Revenue Impact:

This bill is expected to have a minimal expenditure impact on county governments for administrative purposes. The bill is expected to have a minimal impact on property tax collections due to a small delay in the timing of the receipt of property taxes.

Subcommittee Recommendation:

Favorable

Full Committee Recommendation:

Pending



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE
STATEMENT OF ESTIMATED FISCAL IMPACT
 (803)734-0640 • RFA.SC.GOV/IMPACTS

Bill Number: H. 3149
 Author: G.M. Smith
 Requestor: House Ways and Means
 Date: April 21, 2015
 Subject: Property taxes
 RFA Analyst(s): Jolliff and Wren

Estimate of Fiscal Impact

	FY 2015-16	FY 2016-17
State Expenditure		
General Fund	N/A	N/A
Other and Federal	N/A	N/A
Full-Time Equivalent Position(s)	0.00	0.00
State Revenue		
General Fund	N/A	N/A
Other and Federal	N/A	N/A
Local Expenditure	Minimal	N/A
Local Revenue	Minimal	N/A

Fiscal Impact Summary

This bill is expected to have a minimal expenditure impact on county governments for administrative purposes. The bill is expected to have a minimal impact on property tax collections due to a small delay in the timing of the receipt of property taxes.

Explanation of Fiscal Impact

State Expenditure and Revenue

N/A

Local Expenditure

This bill amends Section 12-39-360 to require a county to allow an extension on the payment of property taxes for a service member in or near a hazard duty zone. Currently, a county may extend the date for paying property taxes for persons serving within the United States Armed Forces or National Guard in or near a hazard duty zone. This bill would change the section to require a county to allow an extension upon application from the qualifying taxpayer. The deferment would begin on the date the tax is due and end ninety days after the last date of deployment. The county may charge interest on any balance unpaid after the ninety day period beginning from the original due date. Based on information received from county governments, counties seldom receive requests for this type of extension. Therefore, we estimate this bill will have a minimal expenditure impact on county governments for administrative purposes for administering the extensions.

Local Revenue

This bill would allow a deferment on the payment of property taxes for service members in the United States Armed Forces or National Guard serving in or near hazard duty zones. The deferment would begin on the tax due date and end ninety days after the last date of deployment. Based upon the information received from counties, counties rarely receive a request for an extension, and we anticipate that the bill will have a minimal impact on property tax collections due to a small delay in the timing of the receipt of property taxes.



Frank A. Rainwater, Executive Director

South Carolina General Assembly
121st Session, 2015-2016

H. 3149

STATUS INFORMATION

General Bill

Sponsors: Reps. G.M. Smith, G.R. Smith and Cobb-Hunter

Document Path: I:\council\bills\agm\18337dg15.docx

Introduced in the House on January 13, 2015

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

Summary: Property taxes

HISTORY OF LEGISLATIVE ACTIONS

<u>Date</u>	<u>Body</u>	<u>Action Description with journal page number</u>
12/11/2014	House	Prefiled
12/11/2014	House	Referred to Committee on Ways and Means
1/13/2015	House	Introduced and read first time (<u>House Journal-page 115</u>)
1/13/2015	House	Referred to Committee on Ways and Means (<u>House Journal-page 115</u>)

View the latest [legislative information](#) at the website

VERSIONS OF THIS BILL

[12/11/2014](#)

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42

A BILL

TO AMEND SECTION 12-39-360, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO A COUNTY’S AUTHORITY TO EXTEND THE PAYMENT OF PROPERTY TAXES FOR SERVICE MEMBERS IN OR NEAR A HAZARD DUTY ZONE, SO AS TO REQUIRE EACH COUNTY TO ALLOW FOR A DEFERMENT, TO PROVIDE 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 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, 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.

----XX----