



Senate Finance Committee Property Tax Subcommittee

**Tuesday, March 9, 2021
3:00 PM
Gressette Room 209**

Members:

Senator Davis, Chairman
Senator Grooms
Senator Williams
Senator Martin
Senator Allen

*Agenda:

I. S. 154 -- Senator Martin

A BILL TO AMEND CHAPTER 54, TITLE 12 OF THE 1976 CODE, RELATING TO THE UNIFORM METHOD OF COLLECTION AND ENFORCEMENT OF TAXES LEVIED AND ASSESSED BY THE SOUTH CAROLINA DEPARTMENT OF REVENUE, BY ADDING SECTION 12-54-20, TO PROVIDE THAT A TAXPAYER THAT PREVAILS IN AN ACTION OR PROCEEDING TO RECOVER A TAX OR PENALTY IS ENTITLED TO REASONABLE ATTORNEYS' FEES AND COSTS ASSOCIATED WITH DEFENDING THE ACTION OR PROCEEDING.

II. S. 195 -- Senator Hembree

A BILL TO AMEND SECTION 12-37-2650, CODE OF LAWS OF SOUTH CAROLINA, 1976, 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.

III. S. 401 -- Senator Gustafson and Senator Hembree

A BILL TO AMEND SECTION 6-1-320 OF THE 1976 CODE, RELATING TO THE LIMITATION ON MILLAGE INCREASES, TO ALLOW THE GOVERNING BODY OF A COUNTY TO SUSPEND THE LIMITATION FOR THE PURPOSE OF SUPPORTING A FIRE PROTECTION DISTRICT.

IV. S. 527 -- Senator Alexander

A BILL TO AMEND SECTION 12-43-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE CLASSIFICATION OF PROPERTY AND THE APPLICABLE ASSESSMENT RATIOS FOR THE VARIOUS CLASSES OF PROPERTY FOR PURPOSES OF IMPOSITION OF THE PROPERTY TAX, SO AS TO DEFINE "LEGALLY SEPARATED" FOR PURPOSES OF THE CERTIFICATE CONTAINED IN THE APPLICATION FOR THE SPECIAL FOUR PERCENT ASSESSMENT RATIO FOR OWNER-OCCUPIED RESIDENTIAL PROPERTY AND TO REQUIRE ANNUAL REAPPLICATION AND RECERTIFICATION TO MAINTAIN THE SPECIAL FOUR PERCENT ASSESSMENT RATIO FOR CERTAIN SEPARATED SPOUSES.

* Agenda Subject to Change