

## Session 126 - (2025-2026)

**S\*0853 (Rat #0236, Act #0227 of 2026) General Bill, By Davis, Hutto, Sutton, Graham, Turner, Stubbs, Matthews, Zell, Campsen, Kimbrell and Walker**

**Similar (H 5252)**

**Summary:** Abandoned Buildings Tax Credit

AN ACT TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-67-120, RELATING TO THE ABANDONED BUILDINGS REVITALIZATION ACT DEFINITIONS, SO AS TO CLARIFY THAT THE EXISTENCE OF AN INCOME-PRODUCING USE PRIOR TO THE PERIOD OF ABANDONMENT IS NOT A REQUIREMENT FOR ELIGIBILITY; BY AMENDING SECTION 12-67-130, RELATING TO APPLICABILITY, SO AS TO MAKE A CONFORMING CHANGE; BY AMENDING SECTION 12-67-140, RELATING TO ELIGIBILITY FOR THE CREDIT, SO AS TO CLARIFY CERTAIN TIMING CONSIDERATIONS, RELATED TO THE FILING OF A NOTICE OF INTENT TO REHABILITATE AN ABANDONED BUILDING AND TO CLARIFY THAT ABANDONED BUILDING TAX CREDITS MAY NOT SERVE AS COLLATERAL FOR ANY DEBT; BY AMENDING SECTION 12-67-160, RELATING TO THE CERTIFICATION OF ABANDONED BUILDING SITES, SO AS TO REMOVE A REQUIREMENT FOR CERTAIN CERTIFICATIONS OF STATE-OWNED ABANDONED BUILDING SITES; AND TO PROVIDE FOR CERTAIN ABEYANCE. - RATIFIED TITLE

01/28/26	Senate	Introduced and read first time (Senate Journal-page 5)
01/28/26	Senate	Referred to Committee on Finance (Senate Journal-page 5)
02/18/26	Senate	Committee report: Favorable Finance (Senate Journal-page 9)
02/24/26	Senate	Read second time (Senate Journal-page 18)
02/24/26	Senate	Roll call Ayes-44 Nays-0 (Senate Journal-page 18)
02/25/26	Senate	Read third time and sent to House (Senate Journal-page 29)
02/25/26	Senate	Roll call Ayes-33 Nays-10 (Senate Journal-page 29)
02/26/26	House	Introduced and read first time (House Journal-page 17)
02/26/26	House	Referred to Committee on Ways and Means (House Journal-page 17)
04/28/26	House	Committee report: Favorable Ways and Means (House Journal-page 5)
04/29/26	House	Debate adjourned
04/30/26	House	Debate adjourned until Tues., 5-5-26 (House Journal-page 86)
05/05/26	House	Requests for debate-Rep(s). Cromer, Gilreath, Harris, White, Beach, Terribile, Morgan, Chumley (House Journal-page 25)
05/07/26	House	Debate adjourned (House Journal-page 45)
05/13/26	House	Requests for debate removed-Rep(s). Terribile, Beach, White, Cromer, Gilreath, Harris, Morgan, Chumley (House Journal-page 62)
05/13/26	House	Amended (House Journal-page 125)
05/13/26	House	Read second time (House Journal-page 125)
05/13/26	House	Roll call Yeas-112 Nays-0 (House Journal-page 126)
05/14/26	House	Read third time and returned to Senate with amendments (House Journal-page 12)
05/14/26	Senate	Concurred in House amendment and enrolled (Senate Journal-page 92)
05/15/26		Ratified R 236
05/19/26		Signed By Governor
06/05/26		Effective date 05/19/26
06/03/26		Act No. 227