

## Session 111 - (1995-1996)

### **S 1111 General Bill, By Land, Moore, Passailaigue and Wilson**

#### ***Similar (H 4513)***

A Bill to amend the Code of Laws of South Carolina, 1976, by adding Section 12-37-224 so as to provide that a recreational vehicle or boat on which the interest portion of any indebtedness thereon is or would be deductible under the Internal Revenue Code as an interest expense on a qualified primary or second residence is also deemed to be a primary or second residence for purposes of ad valorem property taxation in this State and as such is considered real rather than personal property for these purposes.

**02/08/96 Senate Introduced and read first time SJ-3**

**02/08/96 Senate Referred to Committee on Finance SJ-3**