

## Session 114 - (2001-2002)

### S 1132 General Bill, By Setzler

**Summary:** Watercraft and outboard motors, personal property taxes on

A BILL TO AMEND SECTION 50-23-295, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE REQUIREMENT FOR PERSONAL PROPERTY TAXES ON A WATERCRAFT AND OUTBOARD MOTOR TO BE CURRENT BEFORE THE TITLE TO THESE ITEMS MAY BE TRANSFERRED, SO AS TO PROVIDE THAT THIS PROHIBITION ON THE TRANSFER OF TITLE APPLIES ONLY FOR PROPERTY TAXES DUE FOR PROPERTY TAXES FOR PROPERTY TAX YEARS BEGINNING AFTER 1999 AND TO ELIMINATE UNNECESSARY LANGUAGE AND MAKE TECHNICAL CHANGES, TO PROVIDE THAT USED WATERCRAFT AND USED OUTBOARD MOTORS OBTAINED FROM A LICENSED DEALER ON OR AFTER OCTOBER 3, 2000, ARE FREE OF THE LIEN FOR THE PAYMENT OF PROPERTY TAXES FOR PROPERTY TAX YEARS BEFORE 2000, AND TO PROVIDE THAT NO REFUNDS OF PROPERTY TAXES ON WATERCRAFT AND OUTBOARD MOTORS ARE PAYABLE FOR PROPERTY TAX YEARS BEFORE 2000 PURSUANT TO THE PROVISIONS OF THIS ACT.

**03/20/02 Senate Introduced and read first time SJ-5**

**03/20/02 Senate Referred to Committee on Finance SJ-5**