

Session 113 - (1999-2000)

S 1328 General Bill, By Moore

Summary: Taxation, Property, Agricultural; rollback tax deleted, change of use penalty imposed when; Agriculture

A BILL TO AMEND SECTION 12-43-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO CLASSIFICATION AND ASSESSMENT RATIOS OF PROPERTY FOR PURPOSES OF AD VALOREM TAXATION, SO AS TO DELETE THE ROLBACK TAX AND TO IMPOSE A CHANGE OF USE PENALTY IN THE AMOUNT OF TWENTY-FIVE DOLLARS WHEN REAL PROPERTY IS CHANGED FROM AGRICULTURAL USE.

04/12/00 Senate Introduced and read first time SJ-5

04/12/00 Senate Referred to Committee on Finance SJ-5