

## Session 107 - (1987-1988)

### H 2877 General Bill, By J.M. White, Kirsh and Washington

A Bill to amend Section 12-43-230, Code of Laws of South Carolina, 1976, relating to definitions of agricultural real property, mobile homes, lessee improvements to real property, and Tax Commission regulations for purposes of ad valorem taxation, so as to provide that tracts of land over five acres used in any manner at any time or season of the year for recreational purposes and waterfront lands are not "agricultural real property" for purposes of qualifying for the agricultural use assessment ratio, provide that, if at least seventy percent, rather than at least fifty percent, of a real property tract qualifies as "agricultural real property", the entire tract must be so classified as long as no other business for profit is being operated thereon, and require the Tax Commission to promulgate regulations defining tracts of land used for recreational purposes and waterfront lands.

04/09/87	House	Introduced and read first time HJ-1759
04/09/87	House	Referred to Committee on Ways and Means HJ-1760
02/16/88	House	Tabled in committee