

Session 114 - (2001-2002)

S 0030 General Bill, By Elliott, Ford, Leventis and Branton

Similar (H 3676)

Summary: Property tax refund for lessee of vehicle when trades or returns to lessor; Motor Vehicles, Leased; Taxation

A BILL TO AMEND SECTION 12-37-2725, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE CANCELLATION OF A MOTOR VEHICLE LICENSE PLATE AND REGISTRATION FOR A REFUND OR CREDIT OF PROPERTY TAXES PAID ON THE VEHICLE TO ANOTHER, SO AS TO PROVIDE THAT THE LESSEE OF A MOTOR VEHICLE WHO ASSIGNS THE LEASE OR SURRENDERS THE LEASED VEHICLE TO THE LESSOR IS ELIGIBLE FOR A CREDIT OR REFUND ON PROPERTY TAXES PAID IF THE TERMS OF THE LEASE MADE THE LESSEE PRIMARILY LIABLE FOR THE PROPERTY TAX AND THE LESSEE IN FACT PAID THE TAX.

01/10/01 Senate Introduced and read first time SJ-15

01/10/01 Senate Referred to Committee on Finance SJ-15