

## Session 114 - (2001-2002)

**H 3012 General Bill, By Sharpe, Witherspoon, Altman, Meacham-Richardson, Clyburn, Simrill, Walker, D. Owens and Merrill**

***Similar (S 0022)***

**Summary:** Homestead exemptions, transfer when taxpayer changes legal residence to another county; Property, Taxation

A BILL TO AMEND SECTION 12-37-250, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE HOMESTEAD EXEMPTION FROM PROPERTY TAX, SO AS TO PROVIDE FOR THE TRANSFER OF THE HOMESTEAD EXEMPTION WHEN A QUALIFIED TAXPAYER WHO HAS BEEN RECEIVING THE EXEMPTION IN THE COUNTY OF HIS LEGAL RESIDENCE CHANGES HIS LEGAL RESIDENCE TO ANOTHER COUNTY DURING THE TAX YEAR AND GIVES NOTICE OF THE TRANSFER BEFORE SEPTEMBER SIXTEENTH OF THAT TAX YEAR, AND TO PROVIDE THAT THE COUNTY AUDITOR'S OFFICE DETERMINE THAT THE REQUIREMENTS FOR THE TRANSFER OF THE EXEMPTION ARE SATISFIED.

**12/06/00 House Prefiled**

**12/06/00 House Referred to Committee on Ways and Means**

**01/09/01 House Introduced and read first time HJ-19**

**01/09/01 House Referred to Committee on Ways and Means HJ-19**