

## Session 113 - (1999-2000)

**H 3642 Joint Resolution, By Harrell, Wilkins, Young-Brickell, Seithel, Simrill, Knotts, Hinson, H. Brown, Allison, Barfield, Barrett, Beck, Cato, Cotty, Dantzler, Easterday, Edge, Fleming, Hamilton, Harrison, Haskins, Keegan, Kelley, Klauber, Leach, Limehouse, Littlejohn, Loftis, Martin, Mason, McGee, McKay, Meacham, Rice, Riser, Rodgers, Sandifer, R. Smith, Townsend, Walker, Witherspoon, Woodrum and Webb**

**Summary:** Property tax assessments, exemptions; personal private motor vehicles; Taxation, Constitution of S.C.

A JOINT RESOLUTION PROPOSING AN AMENDMENT TO SECTION 1(8), ARTICLE X OF THE CONSTITUTION OF SOUTH CAROLINA, 1895, RELATING TO THE ASSESSMENT OF PROPERTY TAXES ON THE CLASS OF PROPERTY DEFINED AS "ALL OTHER PERSONAL PROPERTY", SO AS TO CREATE A NEW PROPERTY TAX CLASSIFICATION CONSISTING OF MOTOR VEHICLES AS DEFINED BY LAW NOT USED IN A TRADE OR BUSINESS TAXED ON AN ASSESSMENT EQUAL TO TEN AND ONE-HALF PERCENT OF FAIR MARKET VALUE OR SOME LESSER PERCENTAGE OF FAIR MARKET VALUE, INCLUDING ZERO PERCENT, THAT THE GOVERNING BODY OF THE COUNTY ESTABLISHES ON AN ANNUAL BASIS BY ORDINANCE; AND PROPOSING AN AMENDMENT TO SECTION 3, ARTICLE X, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO ALLOW THE GOVERNING BODY OF A COUNTY BY ORDINANCE TO EXEMPT FROM PROPERTY TAX LEVIED IN THE COUNTY ALL OR A PORTION OF THE VALUE OF A PRIVATE PASSENGER MOTOR VEHICLE REGISTERED IN THE COUNTY AND TO ALLOW THE GOVERNING BODY TO LIMIT THE EXEMPTION TO SPECIFIC CLASSES OF TAXPAYERS.

**03/02/99 House Introduced and read first time HJ-16**

**03/02/99 House Referred to Committee on Ways and Means HJ-17**