

Session 125 - (2023-2024)

S 0038 General Bill, By Hutto

Similar (S 1114, H 5351)

Summary: Property Taxes on Boats, Boat Motors, and Watercraft

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-37-890, RELATING TO PLACE WHERE PROPERTY SHALL BE RETURNED FOR TAXATION, SO AS TO PROVIDE THAT BOATS, BOAT MOTORS, AND WATERCRAFT MUST BE RETURNED TO THE COUNTY IN WHICH THE BOAT, BOAT MOTOR, OR WATERCRAFT IS PRINCIPALLY LOCATED FOR TAXATION; BY AMENDING SECTION 12-37-3220, RELATING TO PROPERTY TAX RETURNS FOR BOATS, BOAT MOTORS, AND WATERCRAFT, SO AS TO PROVIDE THAT PROPERTY TAX RETURNS FOR BOATS, BOAT MOTORS, AND WATERCRAFT MUST BE SUBMITTED TO THE COUNTY IN WHICH THE BOAT, BOAT MOTOR, OR WATERCRAFT IS PRINCIPALLY LOCATED IF THAT IS DIFFERENT THAN THE OWNER'S COUNTY OF REFERENCE; BY AMENDING SECTION 50-23-340, RELATING TO APPLICATION FOR AND ISSUANCE OF NUMBER AND CERTIFICATE FEE, SO AS TO PROVIDE THAT APPLICATIONS FOR MOTORBOAT NUMBERS MUST INCLUDE A DECLARATION OF THE COUNTY IN WHICH THE MOTORBOAT IS PRINCIPALLY LOCATED; AND BY AMENDING SECTION 50-23-370, RELATING TO EXPIRATION AND RENEWAL, SO AS TO PROVIDE THAT CERTIFICATE RENEWAL NOTICES MUST BE SENT TO OWNERS OF WATERCRAFT THAT IS PRINCIPALLY LOCATED IN THE COUNTY.

11/30/22 Senate Prefiled

11/30/22 Senate Referred to Committee on Finance

01/10/23 Senate Introduced and read first time (Senate Journal-page 31)

01/10/23 Senate Referred to Committee on Finance (Senate Journal-page 31)

02/08/23 Scrivener's error corrected