

Session 126 - (2025-2026)

H*3858 (Rat #0116, Act #0109 of 2026) General Bill, By Brewer, Pedalino, Lowe, C. Mitchell, M.M. Smith, B.J. Cox, Chapman, Davis, Sessions, Erickson, Guffey, B.L. Cox, Hewitt, Teeple, Hartnett, Pope, Rutherford, Brittain, Wooten, Guest, Hager, J.L. Johnson, B. Newton, Bailey, Bustos, Gagnon, Gilliam, Herbkersman, Holman, Jordan, Lawson, Martin, Murphy, Robbins, Ballentine, T. Moore, Montgomery, Sanders, Atkinson, Ligon, Gibson, J. Moore, Caskey, Moss, Huff, Beach, Terrible, Kilmartin, Hardee, Taylor, Yow, J.E. Johnson, Landing, Frank, Forrest, Oremus, Kirby, Hixon, Cromer and Gilreath

Summary: Taxation on boats

AN ACT TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING ARTICLE 1 OF CHAPTER 23, TITLE 50, SECTION 50-23-345, AND SECTION 50-23-375, ALL RELATING TO THE TITLING OF WATERCRAFT AND OUTBOARD MOTORS, SO AS TO PROVIDE FOR REGULATIONS ON WATERCRAFT AND OUTBOARD MOTORS; BY AMENDING SECTION 12-37-3210, RELATING TO TAX NOTICES FOR BOATS AND BOAT MOTORS, SO AS TO MAKE A CONFORMING CHANGE; BY AMENDING SECTION 50-23-370, RELATING TO WATERCRAFT CERTIFICATES, SO AS TO MAKE A CONFORMING CHANGE; BY AMENDING SECTION 12-37-220, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO PROVIDE A PROPERTY TAX EXEMPTION FOR 42.8571 PERCENT OF THE FAIR MARKET VALUE OF WATERCRAFT; TO AMEND SECTION 50-23-425, RELATING TO THE DENIAL OF RENEWAL OF REGISTRATION, SO AS TO INCLUDE OUTBOARD MOTORS; BY ADDING SECTIONS 50-23-430, 50-23-440, 50-23-450, 50-23-460, 50-23-470, AND 50-23-480 ALL SO AS TO PROVIDE FOR REGISTRATION OF OUTBOARD MOTORS; BY REPEALING SECTIONS 50-23-350 AND 50-23-380 RELATING TO THE ISSUANCE OF CERTIFICATES OF NUMBER BY AGENTS AND THE TRANSFER OF REGISTRATION UPON CHANGE OF OWNERSHIP, RESPECTIVELY; BY AMENDING SECTION 50-23-320, RELATING TO THE NUMBERING OF VESSEL EXCEPTIONS, SO AS TO PROVIDE AN EXCEPTION FOR A VESSEL COVERED BY A FEDERALLY APPROVED NUMBERING SYSTEM OF ANOTHER STATE; BY AMENDING SECTION 50-21-10, RELATING TO WATERCRAFT DEFINITIONS, SO AS TO AMEND THE DEFINITION OF "OUTBOARD MOTOR"; BY AMENDING SECTION 12-37-220, RELATING TO WATERCRAFT AND MOTORS PROPERTY TAX EXEMPTIONS, SO AS TO REMOVE MOTORS FROM THE EXEMPTION; BY AMENDING SECTION 12-37-714, RELATING TO BOATS WITH SITUS IN THIS STATE, SO AS TO REMOVE REFERENCES TO BOAT MOTORS; BY AMENDING SECTION 12-37-3200, RELATING TO THE TAX YEAR FOR BOATS, SO AS TO REMOVE REFERENCES TO BOAT MOTORS; BY AMENDING SECTION 12-37-3220, RELATING TO PROPERTY TAX RETURNS FOR BOATS, SO AS TO PROVIDE FOR CERTAIN PROPERTY TAX RETURNS; BY AMENDING SECTION 12-37-3230, RELATING TO THE ASSESSED VALUE OF BOATS, SO AS TO PROVIDE FOR THE ASSESSMENT OF BOATS AND WATERCRAFT AND ANY AFFIXED OUTBOARD MOTORS AS A SINGLE UNIT; AND BY AMENDING SECTION 12-37-3240, RELATING TO EXEMPTIONS FROM BOAT AND WATERCRAFT TAX, SO AS TO REMOVE A REFERENCE TO BOAT MOTORS. - RATIFIED TITLE

01/30/25	House	Introduced and read first time (House Journal-page 43)
01/30/25	House	Referred to Committee on Ways and Means (House Journal-page 43)
02/04/25	House	Member(s) request name added as sponsor: Ballentine, T.Moore, Montgomery
02/05/25	House	Member(s) request name added as sponsor: Sanders
02/06/25	House	Member(s) request name added as sponsor: Atkinson, Frank
02/11/25	House	Member(s) request name added as sponsor: Ligon
02/18/25	House	Member(s) request name added as sponsor: Gibson
02/25/25	House	Member(s) request name added as sponsor: J.Moore
04/08/25	House	Member(s) request name added as sponsor: Caskey
04/09/25	House	Member(s) request name added as sponsor: Moss
04/10/25	House	Member(s) request name added as sponsor: Huff, Beach
04/22/25	House	Member(s) request name added as sponsor: Terrible
04/23/25	House	Member(s) request name added as sponsor: Kilmartin, Hardee, Taylor, Yow
04/30/25	House	Member(s) request name added as sponsor: J.E.Johnson
04/30/25	House	Committee report: Favorable with amendment Ways and Means (House Journal-page 5)
05/01/25	House	Member(s) request name added as sponsor: Landing
05/06/25		Scrivener's error corrected
05/06/25	House	Member(s) request name added as sponsor: Forrest, Oremus
05/06/25	House	Debate adjourned until Wed., 5-7-25 (House Journal-page 22)
05/07/25	House	Member(s) request name added as sponsor: Kirby, Hixon, Cromer, Gilreath

05/07/25 House Amended (House Journal-page 10)
05/07/25 House Read second time (House Journal-page 10)
05/07/25 House Roll call Yeas-89 Nays-7 (House Journal-page 13)
05/08/25 House Read third time and sent to Senate (House Journal-page 80)
05/08/25 Senate Introduced and read first time (Senate Journal-page 5)
05/08/25 Senate Referred to Committee on Finance (Senate Journal-page 5)
02/18/26 Senate Committee report: Favorable with amendment Finance (Senate Journal-page 11)
03/03/26 Senate Special order, set for March 3, 2026 (Senate Journal-page 28)
03/04/26 Senate Committee Amendment Adopted
03/04/26 Senate Amended (Senate Journal-page 46)
03/04/26 Senate Read second time (Senate Journal-page 46)
03/04/26 Senate Roll call Ayes-39 Nays-1 (Senate Journal-page 46)
03/05/26 Senate Amended (Senate Journal-page 17)
03/05/26 Senate Read third time and returned to House with amendments (Senate Journal-page 17)
03/05/26 Senate Roll call Ayes-39 Nays-1 (Senate Journal-page 17)
03/24/26 Scrivener's error corrected
03/24/26 House Concurred in Senate amendment and enrolled (House Journal-page 53)
03/24/26 House Roll call Yeas-111 Nays-0 (House Journal-page 53)
03/25/26 Ratified R 116
03/30/26 Signed By Governor
04/02/26 Effective date 01/01/27
04/02/26 Act No. 109