

## Session 113 - (1999-2000)

### H 4297 General Bill, By R. Smith, Bales, Riser and W. McLeod

**Summary:** Motor home, residence requirements for purposes of property tax exemptions; Recreational trailer, Mobile Homes

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-37-226 SO AS TO PROVIDE THAT A RECREATIONAL TRAILER ON WHICH THE INTEREST PORTION OF INDEBTEDNESS IS DEDUCTIBLE PURSUANT TO THE INTERNAL REVENUE CODE AS AN INTEREST EXPENSE ON A QUALIFIED PRIMARY OR SECOND RESIDENCE IS ALSO A PRIMARY OR SECOND RESIDENCE FOR PURPOSES OF AD VALOREM PROPERTY TAXATION IN THIS STATE AND IS CONSIDERED REAL PROPERTY RATHER THAN PERSONAL PROPERTY FOR PROPERTY TAX PURPOSES.

11/10/99 House Prefiled

11/10/99 House Referred to Committee on Ways and Means

01/11/00 House Introduced and read first time HJ-411

01/11/00 House Referred to Committee on Ways and Means HJ-411