

## Session 117 - (2007-2008)

### S 0800 General Bill, By Elliott

*Similar (H 3763, H 3765)*

**Summary:** Property tax exemption

A BILL TO AMEND SECTION 12-37-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO GENERAL EXEMPTION FROM PROPERTY TAX, SO AS TO EXEMPT FROM THE PROPERTY TAX SIXTY-TWO PERCENT OF THE FAIR MARKET VALUE OF A WATERCRAFT AND ITS MOTOR, IF IT IS NOT ATTACHED TO THE WATERCRAFT; AND TO AMEND SECTION 12-37-714, RELATING TO PROPERTY TAX ON BOATS WITH SITUS IN SOUTH CAROLINA, SO AS TO INCREASE THE NUMBER OF DAYS A BOAT THAT IS USED IN INTERSTATE COMMERCE MUST BE PRESENT IN THE STATE TO BE SUBJECT TO THE PROPERTY TAX FROM THIRTY DAYS TO NINETY DAYS, AND TO INCREASE THE NUMBER OF DAYS A BOAT THAT IS NOT USED IN INTERSTATE COMMERCE MUST BE PRESENT IN THE STATE FROM SIXTY CONSECUTIVE DAYS TO ONE HUNDRED TWENTY CONSECUTIVE DAYS.

05/30/07 Senate Introduced and read first time SJ-3

05/30/07 Senate Referred to Committee on Finance SJ-3