

Session 113 - (1999-2000)

S 0317 General Bill, By Setzler

Summary: Property tax exemptions, payment of accrued taxes when transferred to churches; Taxation, Charitable Organizations

A BILL TO AMEND SECTION 12-37-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO PROVIDE FOR THE PAYMENT OF ACCRUED PROPERTY TAXES ON REAL PROPERTY TRANSFERRED TO A CHURCH IF THAT PROPERTY IS EXEMPT WHEN OWNED BY THE CHURCH, TO PROVIDE FOR THE PROPERTY'S EXEMPTION IMMEDIATELY UPON TRANSFER TO THE CHURCH, TO PROVIDE FOR THE CESSATION OF TRANSFEROR LIABILITY FOR THE TAX WHEN THE TRANSFER OCCURS, TO PROVIDE THE METHOD OF DETERMINING MILLAGE AND THE DUE DATE FOR THE ACCRUED TAXES, AND TO PROVIDE A LIEN FOR THE COLLECTION OF THE ACCRUED TAX.

01/14/99 Senate Introduced and read first time SJ-9
01/14/99 Senate Referred to Committee on Finance SJ-9
02/16/99 Senate Committee report: Favorable with amendment Finance SJ-8
02/17/99 Senate Amended SJ-17
02/17/99 Senate Read second time SJ-17
02/18/99 Senate Read third time and sent to House SJ-9
02/23/99 House Introduced and read first time HJ-11
02/23/99 House Referred to Committee on Ways and Means HJ-11