Session 114 - (2001-2002)

H 3676 General Bill, By Bowers and Simrill

Similar (S 0030)

Summary: Property tax refund for lessee of vehicle when trades or returns to lessor; Motor Vehicles, Leased; Taxation

A BILL TO AMEND SECTION 12-37-2725, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE CANCELLATION OF A MOTOR VEHICLE LICENSE PLATE AND REGISTRATION FOR A REFUND OR CREDIT OF PROPERTY TAXES PAID ON THE VEHICLE TO ANOTHER, SO AS TO PROVIDE THAT THE LESSEE OF A MOTOR VEHICLE WHO ASSIGNS THE LEASE OR SURRENDERS THE LEASED VEHICLE TO THE LESSOR IS ELIGIBLE FOR A CREDIT OR REFUND ON PROPERTY TAXES PAID IF THE TERMS OF THE LEASE MADE THE LESSEE PRIMARILY LIABLE FOR THE PROPERTY TAX AND THE LESSEE IN FACT PAID THE TAX.

03/07/01 House Introduced and read first time HJ-28

03/07/01 House Referred to Committee on Ways and Means HJ-28