South Carolina Legislature

April 25, 2024, 04:09:44 am

Session 117 - (2007-2008)

H 3763 General Bill, By Limehouse, Loftis, Barfield, Chellis, Clemmons, Hagood, Hardwick, Hayes, Scarborough, Umphlett, Viers, Witherspoon, Bannister and Toole Similar (S 0800, H 3765)

Summary: Boat property tax

A BILL TO AMEND SECTION 12-37-220, AS AMENDED, THE 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.

03/21/07	House	Introduced and read first time HJ-52
03/21/07	House	Referred to Committee on Ways and Means HJ-52
04/18/07	House	Member(s) request name added as sponsor: Bannister
05/02/07	House	Member(s) request name added as sponsor: Toole