Session 119 - (2011-2012)

H*3934 (Rat #0207, Act #0179 of 2012) General Bill, By Bingham, Lowe, Atwater, Huggins, Bales, Pinson, Toole, Barfield, Clemmons, Norman, Owens, Lucas, Delleney, Loftis, Corbin, Simrill, Hixon, Taylor, D.C. Moss, J.R. Smith, Limehouse, Sottile, Bikas, Hiott, Parker, Allison, Long, Erickson, Patrick, Herbkersman, Merrill, Cole, Sellers, Ott, Hardwick, Hearn, Tallon, Stringer, Ryan, White, Pope, Henderson, Nanney, Sandifer, V.S. Moss, Horne, Neilson, Edge, Crawford, Viers, Quinn, Tribble, Willis, Parks, King, Ballentine, Bannister, Butler Garrick, J.E. Smith, Brannon, Bowen and Mitchell

Summary: Assessment of undeveloped acreage subdivided into lots

AN ACT TO AMEND SECTION 12-43-225, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO MULTIPLE LOT DISCOUNTS, SO AS TO PROVIDE THAT APPLICATION FOR THE DISCOUNTED RATE ONLY MUST BE MADE IN THE FIRST YEAR, TO PROVIDE THAT IF APPLICATION FOR THE DISCOUNTED RATE IS LATE, THE ASSESSOR STILL SHALL GRANT THE DISCOUNT IF ALL OTHER REQUIREMENTS ARE MET AND A LATE APPLICATION PENALTY IS PAID, AND TO PROVIDE AN ADDITIONAL THREE YEARS OF ELIGIBILITY IN CERTAIN CIRCUMSTANCES; TO AMEND SECTION 12-43-224, RELATING TO THE ASSESSMENT OF UNDEVELOPED ACREAGE SUBDIVIDED INTO LOTS, SO AS TO PROVIDE THAT LOTS NOT RECEIVING THE DISCOUNT ON DECEMBER 31, 2011, MAY NOT RECEIVE THE DISCOUNT; TO AMEND SECTION 12-43-220, AS AMENDED, RELATING TO QUALIFICATIONS FOR THE SPECIAL FOUR PERCENT ASSESSMENT RATIO, SO AS TO REQUIRE THE TAXPAYER TO CERTIFY THAT THE TAXPAYER NOR ANY MEMBER OF THE TAXPAYER'S HOUSEHOLD CLAIMS TO BE A RESIDENT OF ANOTHER JURISDICTION OR CLAIMS THE SPECIAL FOUR PERCENT ASSESSMENT RATIO ON ANOTHER RESIDENCE, AND TO PROVIDE FOR AN APPORTIONMENT OF THE SPECIAL FOUR PERCENT ASSESSMENT RATIO IN CERTAIN CIRCUMSTANCES; AND TO AMEND SECTION 12-37-3150, AS AMENDED, RELATING TO ASSESSABLE TRANSFERS OF INTEREST, SO AS TO PROVIDE THAT A TRANSFER OF A FRACTIONAL INTEREST BETWEEN FAMILY MEMBERS FOR ZERO OR DE MINIMIS CONSIDERATION IN CERTAIN CIRCUMSTANCES IS NOT AN ASSESSABLE TRANSFER OF INTEREST. - ratified title

03/15/11	**House**	**Introduced and read first time (House Journal-page 9)**
03/15/11	**House**	**Referred to Committee on Ways and Means (House Journal-page 9)**
03/15/11	**House**	**Member(s) request name added as sponsor: Atwater, Huggins, Bales, Pinson**
03/16/11	**House**	**Member(s) request name added as sponsor: Toole**
03/31/11	**House**	**Member(s) request name added as sponsor: Barfield, Clemmons, Norman, Owens, Lucas, Delleney, Loftis, Corbin, Simrill, Hixon, Taylor, D.C.Moss, J.R.Smith, Limehouse, Sottile, Bikas, Hiott, Parker, Allison, Long, Erickson, Patrick, Herbkersman, Merrill, Cole, Sellers, Ott, Hardwick, Hearn, Tallon, Bannister, Stringer, Ryan, White, Pope, Henderson, Nanney, Sandifer, V.S.Moss, Horne, Neilson, Edge, Crawford, Viers, Quinn, Tribble, Willis, Parks, King, Ballentine**
04/05/11	**House**	**Member(s) request name added as sponsor: Butler Garrick, J.E.Smith**
04/06/11	**House**	**Committee report: Favorable with amendment Ways and Means (House Journal-page 64)**
04/07/11	**House**	**Member(s) request name added as sponsor: Brannon, Bowen**
04/07/11		**Scrivener's error corrected**
04/13/11	**House**	**Member(s) request name added as sponsor: Mitchell**
04/13/11	**House**	**Requests for debate-Rep(s). Cobb-Hunter, McLeod, JH Neal, Sabb, RL Brown, Daning, Barfield, Lowe, Johnson, Williams, McEachern, Jefferson, Gilliard, Brantley, Hosey, JR Smith, Hixon, Mack, and Anderson (House Journal-page 82)**
04/28/11	**House**	**Amended (House Journal-page 68)**
04/28/11	**House**	**Debate adjourned until Tuesday, May 3, 2011 (House Journal-page 68)**
05/04/11	**House**	**Read second time (House Journal-page 47)**
05/04/11	**House**	**Roll call Yeas-94 Nays-11 (House Journal-page 47)**
05/05/11	**House**	**Read third time and sent to Senate (House Journal-page 23)**
05/05/11		**Scrivener's error corrected**
05/11/11	**Senate**	**Introduced and read first time (Senate Journal-page 14)**
05/11/11	**Senate**	**Referred to Committee on Finance (Senate Journal-page 14)**
04/25/12	**Senate**	**Committee report: Favorable with amendment Finance (Senate Journal-page 18)**
04/26/12		**Scrivener's error corrected**
05/01/12	**Senate**	**Committee Amendment Adopted (Senate Journal-page 26)**
05/02/12		**Scrivener's error corrected**

05/15/12	**Senate**	**Amended (Senate Journal-page 14)**
05/15/12	**Senate**	**Read second time (Senate Journal-page 14)**
05/15/12	**Senate**	**Roll call Ayes-35 Nays-0 (Senate Journal-page 14)**
05/16/12		**Scrivener's error corrected**
05/16/12	**Senate**	**Read third time and returned to House with amendments (Senate Journal-page 14)**
05/22/12	**House**	**Concurred in Senate amendment and enrolled (House Journal-page 18)**
05/22/12	**House**	**Roll call Yeas-98 Nays-0 (House Journal-page 18)**
05/23/12		**Ratified R 207**
05/25/12		**Signed By Governor**
05/31/12		**Effective date See Act for Effective Date**
06/01/12		**Act No. 179**