

## Session 113 - (1999-2000)

### H 4280 General Bill, By Haskins, Bales and Loftis

**Summary:** Recreational trailer, residence requirements for purposes of property tax exemptions; Mobile Homes, Motor Vehicles

A BILL TO AMEND SECTION 12-37-224, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TAXATION OF A MOTOR HOME AS RESIDENTIAL REAL PROPERTY, SO AS TO PROVIDE THAT A RECREATIONAL TRAILER ON WHICH THE INTEREST PORTION OF INDEBTEDNESS IS DEDUCTIBLE PURSUANT TO THE INTERNAL REVENUE CODE AS AN INTEREST EXPENSE ON A QUALIFIED PRIMARY OR SECOND RESIDENCE IS ALSO A PRIMARY OR SECOND RESIDENCE FOR PURPOSES OF AD VALOREM PROPERTY TAXATION IN THIS STATE AND IS CONSIDERED REAL PROPERTY RATHER THAN PERSONAL PROPERTY FOR PROPERTY TAX PURPOSES.

11/10/99 House Prefiled

11/10/99 House Referred to Committee on Ways and Means

01/11/00 House Introduced and read first time HJ-404

01/11/00 House Referred to Committee on Ways and Means HJ-404