

Session 113 - (1999-2000)

S 0674 General Bill, By Elliott

Summary: Property tax, transfer of homestead exemption when change of legal residence from one county to another

A BILL TO AMEND SECTION 12-37-250, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE HOMESTEAD EXEMPTION FROM PROPERTY TAX, SO AS TO PROVIDE FOR THE TRANSFER OF THE HOMESTEAD EXEMPTION WHEN A QUALIFIED TAXPAYER WHO HAS BEEN RECEIVING THE EXEMPTION IN THE COUNTY OF HIS LEGAL RESIDENCE CHANGES HIS LEGAL RESIDENCE TO ANOTHER RESIDENCE WITHIN THE SAME COUNTY OR ACQUIRES A DIFFERENT LEGAL RESIDENCE IN ANOTHER COUNTY DURING THE TAX YEAR AND GIVES NOTICE OF THE TRANSFER BY SEPTEMBER FIFTEENTH OF THAT TAX YEAR, AND TO PROVIDE THAT THE COUNTY AUDITOR'S OFFICE DETERMINE THAT THE REQUIREMENTS FOR THE TRANSFER OF THE EXEMPTION ARE SATISFIED.

03/31/99 Senate Introduced and read first time SJ-3

03/31/99 Senate Referred to Committee on Finance SJ-3