

## Session 119 - (2011-2012)

**S 0891 General Bill, By Scott, Ford, Fair, Verdin, Setzler, Thomas, Hutto, Cleary, Elliott, Leventis, Rose and Davis**  
**Similar (H 3401, H 3629, H 4331)**

**Summary:** Property tax exemption for active duty members of the armed forces

A BILL TO AMEND SECTION 12-43-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE CLASSIFICATION OF PROPERTY FOR PURPOSES OF PROPERTY TAX AND THE ASSESSMENT RATIOS APPLICABLE FOR EACH CLASS OF PROPERTY, SO AS TO PROVIDE THAT RESIDENTIAL PROPERTY OWNED BY AN ACTIVE DUTY MEMBER OF THE ARMED FORCES OF THE UNITED STATES ELIGIBLE FOR AND RECEIVING THE SPECIAL FOUR PERCENT ASSESSMENT RATIO ALLOWED OWNER-OCCUPIED RESIDENTIAL PROPERTY RETAINS THAT ASSESSMENT RATIO AND EXEMPTIONS BASED ON THAT CLASSIFICATION FOR SO LONG AS THE OWNER REMAINS ON ACTIVE DUTY IN THE ARMED FORCES OF THE UNITED STATES REGARDLESS OF DUTY STATION AND DOES NOT CLAIM THE SPECIAL FOUR PERCENT ASSESSMENT RATIO ON ANY OTHER RESIDENTIAL PROPERTY OWNED BY THE SERVICE MEMBER OR A MEMBER OF HIS HOUSEHOLD IN THIS STATE AND TO PROVIDE THAT THIS RETAINING OF THE SPECIAL FOUR PERCENT ASSESSMENT RATIO MUST BE CONSTRUED AS A PROPERTY TAX EXEMPTION.

**05/17/11 Senate Introduced and read first time (Senate Journal-page 22)**

**05/17/11 Senate Referred to Committee on Finance (Senate Journal-page 22)**