**South Carolina General Assembly**

118th Session, 2009-2010

**H. 4061**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Bowers

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Introduced in the House on May 14, 2009

Currently residing in the House Committee on **Ways and Means**

Summary: General Assembly

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

5/14/2009 House Introduced and read first time [HJ](file:///h:\HJ%20Archive\2009\05-14-09.docx)‑60

5/14/2009 House Referred to Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2009\05-14-09.docx)‑60

**VERSIONS OF THIS BILL**

[5/14/2009](file:///p:\pprever\2009-10\4061_20090514.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑37‑130 SO AS TO PROVIDE THAT THE GENERAL ASSEMBLY ANNUALLY BY JOINT RESOLUTION SHALL IMPOSE A STATEWIDE MILLAGE ON ALL REAL AND PERSONAL PROPERTY SUBJECT TO PROPERTY TAX IN THIS STATE FOR THE PURPOSE OF RAISING REVENUE FOR PUBLIC SCHOOL OPERATIONS AND IN THE JOINT RESOLUTION IMPOSING THE TAX SHALL PROVIDE THE PLAN OF DISTRIBUTING THE REVENUE FOR THE APPLICABLE FISCAL YEAR TO THE SCHOOL DISTRICTS OF THE STATE; AND TO AMEND SECTION 12‑37‑220, AS AMENDED, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO EXEMPT ONE HUNDRED PERCENT OF THE FAIR MARKET VALUE OF ALL REAL AND PERSONAL PROPERTY SUBJECT TO PROPERTY TAX IN THIS STATE FROM PROPERTY TAX MILLAGE IMPOSED BY A SCHOOL DISTRICT FOR SCHOOL OPERATIONS.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Article 1, Chapter 37, Title 12 of the 1976 Code is amended by adding:

“Section 12‑37‑130. The General Assembly annually, by joint resolution, shall impose a state property tax millage on the value of all real and personal property in this State subject to property tax for the purpose of raising revenue for public school operations. This statewide millage is in lieu of any property tax millage imposed by an individual school district for school operations. In the joint resolution, the General Assembly shall provide the plan for distributing the revenue of this statewide millage to the individual school districts of the State for the applicable fiscal year.”

SECTION 2. Section 12‑37‑220(B) of the 1976 Code, as last amended by Act 357 of 2008, is further amended by adding an appropriately numbered item at the end to read:

“( ) To the extent not already exempt, one hundred percent of the fair market value of all real and personal property in this State is exempt from any property tax millage imposed by an individual school district for school operations. For purposes of the exemption allowed by the item, the exemptions allowed pursuant to Section 12‑37‑250 and item (47) of this subsection extend to the statewide millage imposed pursuant to Section 12‑37‑130 for school operations.”

SECTION 3. This act takes effect upon approval by the Governor and applies for fiscal years beginning after June 30, 2010.

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