**South Carolina General Assembly**

118th Session, 2009-2010

**A264, R334, H4839**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. J.E. Smith

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Introduced in the House on April 14, 2010

Introduced in the Senate on May 27, 2010

Passed by the General Assembly on June 2, 2010

Governor's Action: June 11, 2010, Signed

Summary: Property tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/14/2010 House Introduced and read first time [HJ](file:///h:\HJ%20Archive\2010\04-14-10.docx)‑17

4/14/2010 House Referred to Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2010\04-14-10.docx)‑17

5/25/2010 House Recalled from Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2010\05-25-10.docx)‑59

5/26/2010 House Read second time [HJ](file:///h:\HJ%20Archive\2010\05-26-10.docx)‑25

5/26/2010 House Roll call Yeas‑110 Nays‑0 [HJ](file:///h:\HJ%20Archive\2010\05-26-10.docx)‑25

5/27/2010 House Read third time and sent to Senate [HJ](file:///h:\HJ%20Archive\2010\05-27-10.docx)‑34

5/27/2010 Senate Introduced, read first time, placed on calendar without reference [SJ](file:///h:\SJ%20Archive\2010\05-27-10.docx)‑9

6/1/2010 Senate Read second time [SJ](file:///h:\SJ%20Archive\2010\06-01-10.docx)‑41

6/2/2010 Senate Read third time and enrolled [SJ](file:///h:\SJ%20Archive\2010\06-02-10.docx)‑28

6/7/2010 Ratified R 334

6/11/2010 Signed By Governor

7/1/2010 Effective date 06/11/10

7/8/2010 Act No. 264

**VERSIONS OF THIS BILL**

[4/14/2010](file:///p:\pprever\2009-10\4839_20100414.docx)

[5/25/2010](file:///p:\pprever\2009-10\4839_20100525.docx)

[5/27/2010](file:///p:\pprever\2009-10\4839_20100527.docx)

(A264, R334, H4839)

**AN ACT TO AMEND SECTION 12‑37‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO CLARIFY THAT THE PROPERTY TAX EXEMPTION FOR RECIPIENTS OF THE MEDAL OF HONOR AND PRISONERS OF WAR IN CERTAIN CONFLICTS APPLIES TO MEDAL OF HONOR RECIPIENTS REGARDLESS OF WHEN THE MEDAL OF HONOR WAS AWARDED OR THE CONFLICT INVOLVED.**

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

**Exemption for Medal of Honor recipients, revised**

SECTION 1. Section 12‑37‑220(B)(43) of the 1976 Code, as added by Act 18 of 2001, is amended to read:

“(43) The dwelling home and a lot not to exceed one acre of land owned in fee or for life or jointly with a spouse by a resident of this State who is a recipient of the Medal of Honor regardless of when it was awarded or the conflict involved, or who was a prisoner of war in World War I, World War II, the Korean Conflict, or the Vietnam Conflict. The exemption is allowed to the surviving spouse under the same terms and conditions governing the exemption for surviving spouses pursuant to item (1) of this subsection. A person applying for this exemption must provide the evidence of eligibility the department requires.”

**Time effective**

SECTION 2. This act takes effect upon approval by the Governor.

Ratified the 7th day of June, 2010.

Approved the 11th day of June, 2010.

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