**A** **BILL**

TO AMEND SECTION 12‑43‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE CLASSIFICATION OF PROPERTY AND THE APPLICABLE VALUATION ASSESSMENT RATIOS FOR PURPOSES OF THE PROPERTY TAX, SO AS TO PROVIDE THAT A MEMBER OF THE ARMED FORCES OF THE UNITED STATES WHO, WHILE ON ACTIVE DUTY IN A COMBAT ZONE RENTS HIS OWNER‑OCCUPIED RESIDENCE, THAT RESIDENCE RETAINS THE SPECIAL FOUR PERCENT ASSESSMENT RATIO ALLOWED THE RESIDENCE OF AN OWNER‑OCCUPANT AND TO DEFINE “COMBAT ZONE”.

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

SECTION 1. Section 12‑43‑220(c)(2)(v) of the 1976 Code is amended to read:

“(v)(A) A member of the armed forces of the United States on active duty who is a legal resident of and domiciled in another state is nevertheless deemed a legal resident and domiciled in this State for purposes of this item if the members permanent duty station is in this State. A copy of the member’s orders filed with the assessor is considered proof sufficient of the member’s permanent duty station.

(B) If a member of the Armed Forces of the United States, while serving in a combat zone, rents his residence in this State receiving the special assessment ratio allowed pursuant to this item (c), pursuant to that member’s application there for that residence retains the special assessment ratio during that service. For purposes of this subdivision (B), ‘combat zone’ has the meaning provided in Internal Revenue Service Publication 3 and includes service in a qualified hazardous duty area.”

SECTION 2. This act takes effect upon approval by the Governor and applies for property tax year beginning after 2008.

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