**A** **BILL**

TO AMEND SECTION 12‑45‑420, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE AUTHORITY OF THE COUNTY AUDITOR, ASSESSOR, AND TREASURER TO WAIVE OR REDUCE PROPERTY TAX PENALTIES IN CASES OF ERROR BY THE COUNTY, SO AS TO ALLOW THE COUNTY COUNCIL BY MAJORITY VOTE TO DIRECT THE COUNTY TREASURER TO WAIVE, DISMISS, OR REDUCE REAL AND PERSONAL PROPERTY TAX PENALTIES IF THE COUNCIL DETERMINES SUCH ACTION IS IN THE BEST INTEREST OF THE COUNTY.

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

SECTION 1. Section 12‑45‑420 of the 1976 Code, as added by Act 399 of 2000, is amended to read:

“Section 12‑45‑420. (A) Notwithstanding another provision of law, a committee composed of the county auditor, county treasurer, and county assessor may waive, dismiss, or reduce a penalty levied against real or personal property in the case of an error by the county.

(B) Notwithstanding another provision of law, and when directed by a majority vote of county council, the county treasurer shall waive, dismiss, or reduce a property tax penalty or penalties on real or personal property if the county council determines such action is in the best interest of the county.”

SECTION 2. This act takes effect upon approval by the Governor and applies for property tax years beginning after 2007.

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