**A** **BILL**

TO AMEND SECTION 12‑37‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO EXTEND THE EXEMPTION ALLOWED CHURCHES TO PROPERTY OWNED BY A CHURCH BUT USED FOR RELIGIOUS PURPOSES BY ANOTHER CHURCH.

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

SECTION 1. Section 12‑37‑220(A)(3) of the 1976 Code is amended to read:

“(3) all property of all public libraries, churches, parsonages, and burying grounds, but this exemption for real property does not extend beyond the buildings and premises actually occupied by the owners of the real property. In the case of church property, this exemption extends to real property owned by one church but used for religious purposes by another church;”

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

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