**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 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:

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.”

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

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