**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑37‑460 SO AS TO REQUIRE THE SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES TO PAY A FEE IN LIEU OF PROPERTY TAX ON UNIMPROVED REAL PROPERTY OWNED BY THE DEPARTMENT, AND TO PROVIDE THE AMOUNT AND THE CREDITING OF THE FEE.

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

SECTION 1. Article 3, Chapter 37, Title 12 of the 1976 Code is amended by adding:

“Section 12‑37‑460. Notwithstanding the property tax exemptions allowed pursuant to this article, from funds appropriated to or otherwise available to the South Carolina Department of Natural Resources, the department shall pay a fee in lieu of property tax on all parcels of unimproved real property owned by the department. The fee is an amount equal to the property tax that would be due on the property if it were not exempt and may take into account agricultural use valuation if the parcel, if taxable, would qualify for agricultural use value. The fee must be paid to the treasurer of the county in which the property is situated. The file is due and payable at the time property taxes on real property are due and payable. The county treasurer shall distribute the revenue of the fee in the manner it would be distributed if the fee was a property tax payment.”

SECTION 2. This act takes effect upon approval by the Governor and applies for property tax years beginning after 2009.

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