**A** **BILL**

TO AMEND SECTION 12‑37‑220 OF THE 1976 CODE, RELATING TO AD VALOREM TAXATION, TO PROVIDE THAT THE HOUSE OWNED BY A QUALIFIED SURVIVING SPOUSE ACQUIRED PRIOR TO OR SUBSEQUENT TO THE DECEASED SPOUSE’S DEATH IS EXEMPT FROM AD VALOREM TAXATION.

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

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

“(b) The house owned by a qualified surviving spouse acquired ~~from the~~ ~~deceased spouse and a house subsequently acquired by an eligible surviving spouse~~ prior to or subsequent to the deceased spouse’s death. The qualified surviving spouse shall inform the Department of Revenue of the address of ~~a~~ any subsequent house.”

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

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