**A** **BILL**

TO AMEND SECTION 12‑37‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM PROPERTY TAXES SO AS TO CLARIFY THAT A SURVIVING SPOUSE OF A RECIPIENT OF THE EXEMPTION BY REASON OF CERTAIN AMBULATORY DIFFICULTIES IS NOT ALLOWED THAT EXEMPTION.

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

SECTION 1. Section 12‑37‑220(B)(2)(a) of the 1976 Code, as last amended by Act 161 of 2005, is further amended to read:

“(a) The dwelling house in which he resides and a lot not to exceed one acre of land owned in fee or for life, or jointly with a spouse, by a paraplegic or hemiplegic person, is exempt from all property taxation provided the person furnishes satisfactory proof of his disability to the Department of Revenue. Except as otherwise provided in this subitem, the exemption is allowed to the surviving spouse of the person so long as the spouse does not remarry, resides in the dwelling, and obtains the fee or a life estate in the dwelling. To qualify for the exemption, the dwelling house must be the domicile of the person who qualifies for the exemption. For purposes of this item, a hemiplegic person is a person who has paralysis of one lateral half of the body resulting from injury to the motor centers of the brain. For the purposes of this exemption, ‘paraplegic’ or ‘hemiplegic’ includes a person with Parkinson’s Disease, Multiple Sclerosis, or Amyotrophic Lateral Sclerosis, which has caused the same ambulatory difficulties as a person with paraparesis or hemiparesis. A doctor’s statement is required stating that the person’s disease has caused these same ambulatory difficulties. A surviving spouse of a person with Parkinson’s Disease, Multiple Sclerosis, or Amyotrophic Lateral Sclerosis receiving the exemption ~~under~~pursuant to this subsection is not allowed the exemption.”

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

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