**A** **BILL**

TO AMEND SECTION 12-37-220 OF THE 1976 CODE, RELATING TO PROPERTY TAX EXEMPTIONS INCLUDING AN EXEMPTION OF TWO PRIVATE PASSENGER VEHICLES OWNED OR LEASED BY A TOTALLY AND PERMANENTLY DISABLED VETERAN, TO PROVIDE THAT A TOTALLY AND PERMANENTLY DISABLED FIREFIGHTER ALSO QUALIFIES FOR THIS EXEMPTION.

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

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

“(3) Two private passenger vehicles owned or leased by any disabled veteran designated by the veteran for which special license tags have been issued by the Department of Motor Vehicles under the provisions of Sections 56‑3‑1110 to 56‑3‑1130 or, in lieu of the license, if the veteran has a certificate signed by the county service officer or the Veterans Administration of the total and permanent disability which must be filed with the Department of Motor Vehicles. In addition, two private passenger vehicles owned or leased by a South Carolina firefighter classified as totally and permanently disabled due to a service‑connected disability also qualifies for this exemption and the appropriate taxing official may require such proof of disability as he considers necessary.”

SECTION 2. The exemption of two private passenger vehicles for a totally and permanently disabled firefighter provided in Section 12‑37‑220(B)(3), as amended in Section 1, applies beginning with calendar year 2011.

SECTION 3. This act takes effect upon approval by the Governor.

‑‑‑‑XX‑‑‑‑