**A** **BILL**

TO AMEND SECTION 12‑37‑250, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE HOMESTEAD TAX EXEMPTION, SO AS TO PROVIDE THAT WHEN A PERSON WHO IS ENTITLED TO THE EXEMPTION REQUIRES DAILY MEDICAL ATTENTION, AND IT IS NECESSARY FOR THE PERSON TO RESIDE ELSEWHERE, THE PERSON MUST BE GRANTED THE HOMESTEAD TAX EXEMPTION; AND TO AMEND SECTION 12‑43‑220, AS AMENDED, RELATING TO ASSESSMENT RATIOS, SO AS TO PROVIDE THAT WHEN A PERSON WHO IS ENTITLED TO THE SPECIAL FOUR PERCENT ASSESSMENT RATIO REQUIRES DAILY MEDICAL ATTENTION, AND IT IS NECESSARY FOR THE PERSON TO RESIDE ELSEWHERE, THE PERSON MUST BE GRANTED THE SPECIAL ASSESSMENT RATIO.

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

SECTION 1. Section 12‑37‑250 of the 1976 Code, as last amended by Act 184 of 2008, is further amended by adding an appropriately lettered subsection at the end to read:

“( ) When a person who is entitled to a homestead tax exemption pursuant to this section requires daily medical attention, and it is necessary for the person to reside elsewhere in order to obtain the medical attention, the person must be granted the homestead tax exemption so long as the person otherwise qualifies for the exemption.”

SECTION 2. Section 12‑43‑220(c) of the 1976 Code, as last amended by Act 76 of 2009, is further amended by adding an appropriately numbered subitem at the end to read:

“( ) When an owner who is entitled to the special assessment rate pursuant to this subsection requires daily medical attention, and it is necessary for the person to reside and be domiciled elsewhere in order to obtain the medical attention, the person must be granted the special assessment rate so long as the person otherwise qualifies for the special assessment rate.”

SECTION 3. This act takes effect upon approval by the Governor and applies for property tax years beginning after 2010.

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