~~Indicates Matter Stricken~~

Indicates New Matter

AS PASSED BY THE SENATE

May 1, 2012

**S. 428**

Introduced by Senators Hayes, Hutto, Grooms, Land, O’Dell, Alexander and Knotts

S. Printed 5/1/12--S.

Read the first time January 25, 2011.

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 6‑1‑195 SO AS TO REQUIRE A LOCAL GOVERNMENT BODY TO DISPLAY NOTICE OF THE PROPERTY TAX EXEMPTION FOR A NEWLY CONSTRUCTED DETACHED SINGLE FAMILY HOME OFFERED FOR SALE BY A RESIDENTIAL BUILDER OR DEVELOPER IN A CONSPICUOUS PLACE AT ITS OFFICE WHERE A PERSON APPLIES FOR A CERTIFICATE OF OCCUPANCY, AND TO REQUIRE THE NOTICE TO ACCOMPANY A CERTIFICATE OF OCCUPANCY.

Amend Title To Conform

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

SECTION 1. Article 1, Chapter 1, Title 6 of the 1976 Code is amended by adding:

“Section 6‑1‑195. A local government body must prominently display notice of the property tax exemption for a newly constructed detached single family home offered for sale by a residential builder or developer pursuant to Section 12‑37‑220(B)(51) in a conspicuous place at its office where a person applies for a certificate of occupancy. If the certificate of occupancy is granted, written notification of the exemption must accompany the certificate.”

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

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