**A** **BILL**

TO AMEND SECTION 12‑37‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO EXEMPT THE DWELLING HOUSE AND A LOT NOT TO EXCEED ONE ACRE OF LAND OWNED BY A PERSON WITH DEMENTIA, SO LONG AS THE PERSON WITH DEMENTIA RESIDES AND IS DOMICILED IN THE DWELLING HOUSE.

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

SECTION 1. Section 12‑37‑220(B)(2) of the 1976 Code, as last amended by Act 175 of 2010, is further amended by adding an appropriately numbered subsubitem at the end to read:

“( ) The exemption allowed by this subitem also extends to the dwelling house and a lot not to exceed one acre of land owned in fee or for life, or jointly with a spouse, by a person with dementia, without regard to ambulatory difficulties, so long as the person with dementia resides and is domiciled in the dwelling house. 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. A doctor’s statement is required stating that the person suffers from dementia.”

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

‑‑‑‑XX‑‑‑‑