**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 FIRST FIFTY THOUSAND DOLLARS OF THE VALUE OF A DWELLING HOUSE AND A LOT NOT TO EXCEED ONE ACRE OF LAND OF A RESIDENT WHO CARES FOR A DISABLED CHILD IN THE DWELLING HOUSE AND IS UNABLE TO BE EMPLOYED OUTSIDE OF THE DWELLING HOUSE DUE TO THE NEEDS OF THE DISABLED CHILD.

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

SECTION 1. Section 12‑37‑220(B) of the 1976 Code, as last amended by Act 279 of 2010, is further amended by adding an appropriately numbered item at the end to read:

“( ) To the extent not already exempt pursuant to Section 12‑37‑250 and item (47) of this section, the first fifty thousand dollars of the fair market value of owner‑occupied residential property eligible for and receiving the special assessment ratio allowed owner‑occupied residential property pursuant to Section 12‑43‑220(c) of a person who cares for a disabled child in the dwelling house and is unable to be employed outside of the dwelling house due to the needs of the disabled child. For purposes of this item, a disabled child is younger than eighteen years old, is eligible to be claimed as a dependent on the federal income tax return of the resident, and for which a supplemental security income payment is received.”

SECTION 2. This act takes effect upon approval by the Governor and applies to property tax years beginning after 2011.

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