**South Carolina General Assembly**

120th Session, 2013-2014

**H. 4378**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Putnam

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Introduced in the House on January 14, 2014

Currently residing in the House Committee on **Agriculture, Natural Resources and Environmental Affairs**

Summary: Watercraft property taxes

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/3/2013 House Prefiled

12/3/2013 House Referred to Committee on **Agriculture, Natural Resources and Environmental Affairs**

1/14/2014 House Introduced and read first time ([House Journal‑page 54](file:///H:\HJ%20Archive\2014\01-14-14.docx))

1/14/2014 House Referred to Committee on **Agriculture, Natural Resources and Environmental Affairs** ([House Journal‑page 54](file:///H:\HJ%20Archive\2014\01-14-14.docx))

**VERSIONS OF THIS BILL**

[12/3/2013](file:///p:\pprever\2013-14\4378_20131203.docx)

**A** **BILL**

TO AMEND SECTION 50‑23‑295, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE TRANSFER OF TITLE ON A WATERCRAFT OR OUTBOARD MOTOR ON WHICH PROPERTY TAXES ARE OWED, SO AS TO PROVIDE THAT THE DEPARTMENT OF NATURAL RESOURCES MAY NOT REFUSE TO TRANSFER THE TITLE DUE TO OUTSTANDING PROPERTY TAXES OR LIENS, AND TO PROVIDE THAT ANY ACTUAL OUTSTANDING TAXES BECOME THE PERSONAL LIABILITY OF THE SELLER AND DO NOT CONSTITUTE A LIEN ON THE WATERCRAFT OR OUTBOARD MOTOR.

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

SECTION 1. Section 50‑23‑295 of the 1976 Code, as last amended by Act 279 of 2010, is further amended to read:

“Section 50‑23‑295. (A) ~~A certificate of title to watercraft or an outboard motor may not be transferred if the department has notice that property taxes for property tax years beginning after 1999, are owed on the watercraft or outboard motor. If transfer of title has been denied pursuant to this section, a tax receipt on the watercraft or outboard motor from the person officially charged with the collection of ad valorem taxes in the county where the taxes are due must be accepted as proof that the taxes have been paid.~~ The bill of sale or title to watercraft or an outboard motor must require certification that property taxes that are due and payable for property tax years beginning after 1999, have been paid and are current as of the date of sale.

(B) A person who knowingly sells a watercraft for which he owes unpaid and outstanding property taxes, or on which he knows there is a property tax lien, is guilty of a misdemeanor and, upon conviction, must be fined not more than one thousand dollars or imprisoned not more than thirty days. ~~In addition to all applicable criminal penalties, a seller who falsely signs the certification required by subsection (A), that property taxes are current and paid on a watercraft transferred to the buyer, is liable to the buyer for three times the amount of damages directly associated with the false certification, as well as applicable costs and reasonable attorney’s fees.~~ If a seller, in an arms‑length transaction, signs the certification required by subsection (A), the department may not refuse to transfer the certificate of title due to any outstanding property taxes or liens on the watercraft or outboard motor. Any outstanding property taxes or liens on the watercraft or outboard motor as of the time of the sale remain due and become the personal liability of the seller and do not constitute a lien on the watercraft or outboard motor. The buyer is not liable for any outstanding property taxes or liens on the watercraft or outboard motor that originated before taking ownership.

(C) The county treasurer or other appropriate official annually, or more frequently as the county considers appropriate, shall transmit a list of delinquent taxes due on watercraft and outboard motors to the department. The list may be transmitted in any electronic format considered acceptable by the department.”

SECTION 2. This act takes effect upon approval by the Governor and applies to sales made after January 1, 2014.

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