**South Carolina General Assembly**

120th Session, 2013-2014

**A277, R321, H4944**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Skelton

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Introduced in the House on March 20, 2014

Introduced in the Senate on April 30, 2014

Last Amended on June 5, 2014

Passed by the General Assembly on June 5, 2014

Governor's Action: June 9, 2014, Signed

Summary: Multiple lot discount

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/20/2014 House Introduced and read first time ([House Journal‑page 15](file:///H:\HJ%20Archive\2014\03-20-14.docx))

3/20/2014 House Referred to Committee on **Ways and Means** ([House Journal‑page 15](file:///H:\HJ%20Archive\2014\03-20-14.docx))

4/9/2014 House Committee report: Favorable **Ways and Means** ([House Journal‑page 135](file:///H:\HJ%20Archive\2014\04-09-14.docx))

4/10/2014 House Requests for debate‑Rep(s). King, Cobb‑Hunter, Ott, Southard, Thayer, Long, Skelton, Hosey, Mack, Clemmons, GR Smith ([House Journal‑page 108](file:///H:\HJ%20Archive\2014\04-10-14.docx))

4/10/2014 House Requests for debate removed‑Rep(s). Skelton ([House Journal‑page 108](file:///H:\HJ%20Archive\2014\04-10-14.docx))

4/29/2014 House Read second time ([House Journal‑page 55](file:///H:\HJ%20Archive\2014\04-29-14.docx))

4/29/2014 House Roll call Yeas‑105 Nays‑2 ([House Journal‑page 55](file:///H:\HJ%20Archive\2014\04-29-14.docx))

4/30/2014 House Read third time and sent to Senate ([House Journal‑page 57](file:///H:\HJ%20Archive\2014\04-30-14.docx))

4/30/2014 Senate Introduced and read first time ([Senate Journal‑page 14](file:///H:\SJ%20Archive\2014\04-30-14.docx))

4/30/2014 Senate Referred to Committee on **Finance** ([Senate Journal‑page 14](file:///H:\SJ%20Archive\2014\04-30-14.docx))

5/29/2014 Senate Recalled from Committee on **Finance**

6/4/2014 Senate Amended ([Senate Journal‑page 67](file:///H:\SJ%20Archive\2014\06-04-14.docx))

6/4/2014 Senate Read second time ([Senate Journal‑page 67](file:///H:\SJ%20Archive\2014\06-04-14.docx))

6/4/2014 Senate Roll call Ayes‑41 Nays‑0 ([Senate Journal‑page 67](file:///H:\SJ%20Archive\2014\06-04-14.docx))

6/5/2014 Senate Amended ([Senate Journal‑page 29](file:///H:\SJ%20Archive\2014\06-05-14.docx))

6/5/2014 Senate Read third time and returned to House with amendments ([Senate Journal‑page 29](file:///H:\SJ%20Archive\2014\06-05-14.docx))

6/5/2014 House Non‑concurrence in Senate amendment

6/5/2014 House Roll call Yeas‑0 Nays‑98

6/5/2014 House Reconsidered vote whereby nonconcurred in Senate amendment

6/5/2014 House Concurred in Senate amendment and enrolled ([House Journal‑page 118](file:///H:\HJ%20Archive\2014\06-05-14.docx))

6/5/2014 House Roll call Yeas‑85 Nays‑0 ([House Journal‑page 118](file:///H:\HJ%20Archive\2014\06-05-14.docx))

6/9/2014 Ratified R 321

6/9/2014 Signed By Governor

6/13/2014 Effective date See Act for Effective Date

6/26/2014 Act No. 277

**VERSIONS OF THIS BILL**

[3/21/2014](file:///p:\pprever\2013-14\4944_20140321.docx)

[4/9/2014](file:///p:\pprever\2013-14\4944_20140409.docx)

[5/29/2014](file:///p:\pprever\2013-14\4944_20140529.docx)

[6/4/2014](file:///p:\pprever\2013-14\4944_20140604.docx)

[6/5/2014](file:///p:\pprever\2013-14\4944_20140605.docx)

(A277, R321, H4944)

**AN ACT** **TO AMEND SECTION 12‑43‑225, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE MULTIPLE LOT DISCOUNT, SO AS TO PROVIDE AN ADDITIONAL YEAR OF ELIGIBILITY IN CERTAIN CIRCUMSTANCES.**

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

**Multiple lot discount extension**

SECTION 1. Section 12‑43‑225(D) of the 1976 Code is amended to read:

“(D)(1) For lots which received the discount provided in subsection (B) on December 31, 2011, there is granted an additional year of eligibility for that discount in property tax years 2012, 2013, 2014, and 2015, in addition to any remaining period provided for in subsection (B). If ten or more lots receiving the discount under this item are sold to a new owner primarily in the business of real estate development, the new owner may make written application within sixty days of the date of sale to the assessor for the remaining eligibility period under this item.

(2) For lots which received the discount provided in subsection (C) after December 31, 2008, and before January 1, 2012, upon written application to the assessor no later than thirty days after mailing of the property tax bill, there is granted an additional year of eligibility for that discount in property tax years 2012, 2013, 2014, and 2015. If a lot receiving the additional eligibility under this item is transferred to a new owner primarily in the business of residential development or residential construction during its eligibility period, the new owner may apply to the county assessor for the discount allowed by this item for the remaining period of eligibility, which must be allowed if the new owner applied for the discount within thirty days of the mailing of the tax bill and meets the other requirements of this section.”

**Time effective**

SECTION 2. This act takes effect upon approval by the Governor and applies to property tax years beginning after 2013.

Ratified the 9th day of June, 2014.

Approved the 9th day of June, 2014.

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