**A** **BILL**

TO AMEND SECTION 12‑43‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO CLASSIFICATIONS OF PROPERTY AND ASSESSMENT RATIOS, SO AS TO PROVIDE THAT SOLAR ENERGY REAL PROPERTY IS CONSIDERED AGRICULTURAL PROPERTY.

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

SECTION 1. Section 12‑43‑220(d) of the 1976 Code is amended by adding an appropriately numbered subitem to read:

“( ) Notwithstanding any other provision of law, solar energy real property is considered agricultural property. For purposes of this subitem, ‘solar energy real property’ means a parcel of at least twenty acres of real property that is:

(A) used or useful for the generation, storage, transmission or distribution of electric power by means of a low emissions or no emissions technology that primarily uses solar light or solar heat; and

(B) used in the production of at least one hundred megawatt hours of electricity per acre per year.”

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

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