**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑43‑222 SO AS TO PROVIDE THAT NO ADDITIONAL PROPERTY TAX IS DUE FOR ANY PRIOR PROPERTY TAX YEAR ON A PARCEL OF REAL PROPERTY BECAUSE OF AN ERRONEOUS CLASSIFICATION OF THE PARCEL WHEN THAT ERROR WAS NOT THE RESULT OF ANY ACT OR OMISSION OF THE CURRENT OWNER OF THE PARCEL.

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

SECTION 1. Article 3, Chapter 43, Title 12 of the 1976 Code is amended by adding:

“Section 12‑43‑222. Notwithstanding any other provision of law, no additional property tax is due for any prior property tax year as a result of an erroneous classification of a parcel of real property pursuant to this article if the error was not the result of any act or omission of the current owner of the parcel with respect to the correct classification of that parcel.”

SECTION 2. This act takes effect upon approval by the Governor and applies for tax notices issued for property tax years ending after 2012.

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