**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 EXTEND THE EXEMPTION ON TWO PRIVATE PASSENGER VEHICLES OWNED OR LEASED BY A DISABLED VETERAN TO THE SURVIVING SPOUSE.

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

SECTION 1. Section 12‑37‑220(B)(3) of the 1976 Code is amended to read:

“(3) two private passenger vehicles owned or leased by any disabled veteran designated by the veteran for which special license tags have been issued by the Department of Motor Vehicles under the provisions of Sections 56‑3‑1110 to 56‑3‑1130 or, in lieu of the license, if the veteran has a certificate signed by the county service officer or the Veterans Administration of the total and permanent disability which must be filed with the Department of Motor Vehicles. This exemption also extends to the surviving spouse of a qualified disabled veteran for the lifetime or until the remarriage of the surviving spouse;”

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

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