**South Carolina General Assembly**

121st Session, 2015-2016

**A206, R228, S932**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Bennett, Grooms and Hembree

Document Path: l:\council\bills\bbm\9399dg16.docx

Companion/Similar bill(s): 5115

Introduced in the Senate on January 13, 2016

Introduced in the House on February 9, 2016

Passed by the General Assembly on May 31, 2016

Governor's Action: June 3, 2016, Signed

Summary: Property tax assessment ratios

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/2/2015 Senate Prefiled

12/2/2015 Senate Referred to Committee on **Finance**

1/13/2016 Senate Introduced and read first time ([Senate Journal‑page 35](file:///h:\SJ%20Archive\2016\01-13-16.docx))

1/13/2016 Senate Referred to Committee on **Finance** ([Senate Journal‑page 35](file:///h:\SJ%20Archive\2016\01-13-16.docx))

2/3/2016 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 31](file:///h:\SJ%20Archive\2016\02-03-16.docx))

2/4/2016 Senate Read second time ([Senate Journal‑page 19](file:///h:\SJ%20Archive\2016\02-04-16.docx))

2/4/2016 Senate Roll call Ayes‑38 Nays‑0 ([Senate Journal‑page 19](file:///h:\SJ%20Archive\2016\02-04-16.docx))

2/9/2016 Senate Read third time and sent to House ([Senate Journal‑page 9](file:///h:\SJ%20Archive\2016\02-09-16.docx))

2/9/2016 House Introduced and read first time ([House Journal‑page 8](file:///h:\HJ%20Archive\2016\02-09-16.docx))

2/9/2016 House Referred to Committee on **Ways and Means** ([House Journal‑page 44](file:///h:\HJ%20Archive\2016\02-09-16.docx))

5/19/2016 House Committee report: Favorable **Ways and Means** ([House Journal‑page 105](file:///h:\HJ%20Archive\2016\05-19-16.docx))

5/26/2016 House Read second time ([House Journal‑page 10](file:///h:\HJ%20Archive\2016\05-26-16.docx))

5/26/2016 House Roll call Yeas‑94 Nays‑0 ([House Journal‑page 10](file:///h:\HJ%20Archive\2016\05-26-16.docx))

5/31/2016 House Read third time and enrolled ([House Journal‑page 9](file:///h:\HJ%20Archive\2016\05-31-16.docx))

6/2/2016 Ratified R 228

6/3/2016 Signed By Governor

6/9/2016 Effective date See Act for Effective Date

6/9/2016 Act No. 206

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=932&session=121&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/2/2015](file:///p:\pprever\2015-16\932_20151202.docx)

[2/3/2016](file:///p:\pprever\2015-16\932_20160203.docx)

[5/19/2016](file:///p:\pprever\2015-16\932_20160519.docx)

(A206, R228, S932)

**AN ACT TO AMEND SECTION 12‑43‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX ASSESSMENT RATIOS, SO AS TO REVISE AN APPLICATION DEADLINE FOR CERTAIN PROPERTY OWNED BY CERTAIN MEMBERS OF THE ARMED FORCES.**

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

**Application deadline for certain assessment ratios**

SECTION 1. A. Section 12‑43‑220(c)(2)(v)(C)(3) of the 1976 Code, as added by Act 133 of 2014, is amended to read:

“(3) This subsubitem does not apply unless the owner of the properties or the owner’s agent applies for the four percent assessment ratio on both residences before the first penalty date for the payment of taxes for the tax year for which the owner first claims eligibility for this assessment ratio. The burden of proof for eligibility for the four percent assessment ratio on both residences is on the taxpayer. The taxpayer must provide the proof the assessor requires, including, but not limited to, a copy of the owner’s most recently filed South Carolina individual income tax return and copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner. The taxpayer must apply to the county assessor by the first penalty date for the payment of taxes for the tax year in which the taxes are due to utilize the provisions of subsubitems (B) and (C). Along with the application, the applicant must submit a Leave and Earnings Statement (LES) from the current calendar year. Any information contained in the LES that is not related to the active duty status of the member may be redacted.”

B. Notwithstanding any other provision of law, if a taxpayer qualified for the special assessment ratio for tax year 2014 or 2015 pursuant to Section 12‑43‑220(c)(2)(v)(B) or (C), except that the taxpayer applied after the May fifteenth deadline, then the taxpayer must be refunded the appropriate amount so long as the taxpayer makes application for either or both years by January 15, 2017.

**Time effective**

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

Ratified the 2nd day of June, 2016.

Approved the 3rd day of June, 2016.

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