~~Indicates Matter Stricken~~

Indicates New Matter

COMMITTEE REPORT

May 21, 2015

**S. 153**

Introduced by Senators Shealy, Hembree, Nicholson, Johnson, Campsen, Cromer and McElveen

S. Printed 5/21/15--H.

Read the first time February 3, 2015.

**THE COMMITTEE ON WAYS AND MEANS**

To whom was referred a Bill (S. 153) to amend Section 12‑37‑220 of the 1976 Code, relating to a tax exemption for a disabled veteran, to provide that the tax exemption is allowed to the surviving, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass:

W. BRIAN WHITE for Committee.

**A** **BILL**

TO AMEND SECTION 12‑37‑220 OF THE 1976 CODE, RELATING TO A TAX EXEMPTION FOR A DISABLED VETERAN, TO PROVIDE THAT THE TAX EXEMPTION IS ALLOWED TO THE SURVIVING SPOUSE OF THE PERSON ON ONE PRIVATE PASSENGER VEHICLE OWNED OR LEASED BY THE SPOUSE FOR THEIR LIFETIME OR UNTIL THE REMARRIAGE OF 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:

“(B)(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~~;~~. The exemption extends to the surviving spouse of the person on one private passenger vehicle owned or leased by the spouse for their lifetime or until the remarriage of the surviving spouse;”

SECTION 2. This act takes effect upon approval by the Governor.

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