~~Indicates Matter Stricken~~

Indicates New Matter

COMMITTEE REPORT

April 20, 2016

**H. 4556**

Introduced by Reps. Duckworth, Clyburn and Clemmons

S. Printed 4/20/16--H.

Read the first time January 12, 2016.

**THE COMMITTEE ON WAYS AND MEANS**

To whom was referred a Bill (H. 4556) to amend Section 12-37-220, as amended, Code of Laws of South Carolina, 1976, relating to property tax exemptions, so as to add “emergency medical technician”, 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, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO ADD “EMERGENCY MEDICAL TECHNICIAN” TO THE DEFINITION “ELIGIBLE OWNER” FOR PURPOSES OF A PROPERTY TAX EXEMPTION FOR CERTAIN INDIVIDUALS WHO PERMANENTLY AND TOTALLY ARE DISABLED.

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

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

“(e) As used in this item:

(i) ‘eligible owner’ means:

(A) a veteran of the armed forces of the United States who is permanently and totally disabled as a result of a service‑connected disability and who files with the Department of Revenue a certificate signed by the county service officer certifying this disability;

(B) a former law enforcement officer as further defined in Section 23‑23‑10, who is permanently and totally disabled as a result of a law enforcement service‑connected disability;

(C) a former firefighter, including a volunteer firefighter as further defined in Chapter 80, Title 40, who is permanently and totally disabled as a result of a firefighting service‑connected disability;

(D) a former emergency medical technician, as further defined in Section 44‑61‑20, who permanently and totally is disabled as a result of an emergency medical service‑connected disability;

(ii) ‘permanently and totally disabled’ means the inability to perform substantial gainful employment by reason of a medically determinable impairment, either physical or mental, that has lasted or is expected to last for a continuous period of twelve months or more or result in death;

(iii) ‘qualified surviving spouse’ means the surviving spouse of an individual described in subsubitem (i) while remaining unmarried, who resides in the house, and who owns the house in fee or for life. Qualified surviving spouse also means the surviving spouse of a member of the armed forces of the United States who was killed in action, or the surviving spouse of a law enforcement officer, ~~or~~ firefighter, or an emergency medical technician who died in the line of duty as a law enforcement officer, ~~or~~ firefighter, or an emergency medical technician as these terms are further defined in Section 23‑23‑10, ~~and~~ Chapter 80, Title 40, and Section 44‑61‑20, respectively, who at the time of death owned the house in fee or jointly with the now surviving spouse, if the surviving spouse remains unmarried, resides in the house, and has acquired ownership of the house in fee or for life;

(iv) ‘house’ means a dwelling and the lot on which it is situated classified in the hands of the current owner for property tax purposes pursuant to Section 12‑43‑220(c);”

SECTION 2. This act takes effect upon approval by the Governor and applies to property tax years beginning after 2015.

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