**South Carolina General Assembly**

122nd Session, 2017-2018

**H. 3106**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. G.M. Smith, Clyburn, West and Yow

Document Path: l:\council\bills\bbm\9554dg17.docx

Companion/Similar bill(s): 911

Introduced in the House on January 10, 2017

Currently residing in the House Committee on **Ways and Means**

Summary: Property taxes

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/15/2016 House Prefiled

12/15/2016 House Referred to Committee on **Ways and Means**

1/10/2017 House Introduced and read first time ([House Journal‑page 74](file:///h:\hj\20170110.docx))

1/10/2017 House Referred to Committee on **Ways and Means** ([House Journal‑page 74](file:///h:\hj\20170110.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3106&session=122&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/15/2016](file:///p:\pprever\2017-18\3106_20161215.docx)

**A** **BILL**

TO AMEND SECTION 12‑39‑360, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO A COUNTY’S AUTHORITY TO EXTEND THE PAYMENT OF PROPERTY TAXES FOR SERVICE MEMBERS IN OR NEAR A HAZARD DUTY ZONE, SO AS TO REQUIRE EACH COUNTY TO ALLOW FOR A DEFERMENT, TO PROVIDE THE DEFERMENT BEGINS ON THE TAX DUE DATE AND ENDS NINETY DAYS AFTER THE LAST DATE OF DEPLOYMENT, AND TO PROVIDE THAT NO INTEREST MAY BE CHARGED DURING THE DEPLOYMENT UNLESS THE TAX IS NOT PAID WITHIN THE NINETY‑DAY GRACE PERIOD.

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

SECTION 1. Section 12‑39‑360 of the 1976 Code is amended to read:

“Section 12‑39‑360. Upon application from the taxpayer, a county ~~may~~ must extend the date for filing returns and the payment of property taxes for persons serving with the United States Armed Forces or National Guard in or near a hazard duty zone. The deferment begins on the tax due date and ends ninety days after the last date of deployment. The auditor may require the taxpayer to provide proof of deployment. If the tax is paid in full within ninety days after the last date of deployment, no interest may be charged. When the property tax amount is not paid in full within the ninety days, interest may be charged on any unpaid amount at the rate it would have accrued since the original property tax due date.”

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

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