**South Carolina General Assembly**

122nd Session, 2017-2018

**S. 759**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Rankin

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Introduced in the Senate on January 9, 2018

Last Amended on February 28, 2018

Currently residing in the Senate Committee on **Judiciary**

Summary: Property tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/6/2017 Senate Prefiled

12/6/2017 Senate Referred to Committee on **Finance**

1/9/2018 Senate Introduced and read first time ([Senate Journal‑page 37](file:///h:\sj\20180109.docx))

1/9/2018 Senate Referred to Committee on **Finance** ([Senate Journal‑page 37](file:///h:\sj\20180109.docx))

1/24/2018 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 6](file:///h:\sj\20180124.docx))

2/6/2018 Senate Committee Amendment Adopted ([Senate Journal‑page 22](file:///h:\sj\20180206.docx))

2/21/2018 Senate Amended ([Senate Journal‑page 25](file:///h:\sj\20180221.docx))

2/28/2018 Senate Amended ([Senate Journal‑page 34](file:///h:\sj\20180228.docx))

2/28/2018 Senate Second Reading Failed ([Senate Journal‑page 34](file:///h:\sj\20180228.docx))

2/28/2018 Senate Roll call Ayes‑8 Nays‑34 ([Senate Journal‑page 34](file:///h:\sj\20180228.docx))

3/1/2018 Senate Reconsidered ([Senate Journal‑page 15](file:///h:\sj\20180301.docx))

5/8/2018 Senate Recommitted to Committee on **Judiciary** ([Senate Journal‑page 6](file:///h:\sj\20180508.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=759&session=122&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/6/2017](file:///p:\pprever\2017-18\759_20171206.docx)

[1/24/2018](file:///p:\pprever\2017-18\759_20180124.docx)

[2/6/2018](file:///p:\pprever\2017-18\759_20180206.docx)

[2/21/2018](file:///p:\pprever\2017-18\759_20180221.docx)

[2/28/2018](file:///p:\pprever\2017-18\759_20180228.docx)

AMENDED

February 28, 2018

**S. 759**

Introduced by Senator Rankin

S. Printed 2/28/18--S.

Read the first time January 9, 2018.

**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 ALLOW AN EXEMPTION FOR THE DWELLING HOUSE AND ONE ACRE OF LAND FOR A PERSON WITH A BRAIN OR SPINAL CORD INJURY.

Amend Title To Conform

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

SECTION 1. Section 12‑37‑220(B) of the 1976 Code, as last amended by Act 40 of 2017, is further amended by adding a new item at the end appropriately numbered to read:

“( )(a) to the extent not already exempt pursuant to Section 12-37-250 and this section, the dwelling house in which he resides and a lot not to exceed one acre of land owned in fee or for life, or jointly with a spouse, by a person with a brain or spinal cord injury, two hundred fifty thousand dollars of property tax value, as defined in Section 12-37-3135, minus any amount exempted pursuant to Section 12-37-250 as a result of total and permanent disability, is exempt from all property taxation provided the person furnishes satisfactory proof of his disability to the Department of Revenue. To qualify for the exemption, the dwelling house must be the domicile of the person who qualifies for the exemption and the person must possess a doctor’s statement declaring that the person is permanently and totally disabled, as defined in Section 12-37-250, as a result of the brain or spinal cord injury;

(b) when a trustee holds legal title to a dwelling for a beneficiary and the beneficiary is a person who qualifies otherwise for the exemption provided in subitem (a) and the beneficiary uses the dwelling as his domicile, the dwelling is exempt from property taxation in the amount and manner as dwellings are exempt pursuant to subitem (a);”

SECTION 2. This act takes effect upon approval by the Governor and applies for property tax years beginning after 2017.

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