**A** **BILL**

TO AMEND SECTION 12‑43‑220, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY CLASSIFICATIONS AND ASSESSMENT RATIOS, SO AS TO PROVIDE THAT FOR PURPOSES OF OBTAINING THE SPECIAL FOUR PERCENT ASSESSMENT RATE, A PERSON WHO OWNS AND OCCUPIES A RESIDENCE AS HIS LEGAL RESIDENCE IS DEEMED TO BE DOMICILED AT THAT RESIDENCE IF THE PERSON IS IN THE UNITED STATES ON AN E‑2 VISA.

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

SECTION 1. Section 12‑43‑220(c)(2) of the 1976 Code is amended by adding a subsubitem to read:

“(ix) For purposes of obtaining the special four percent assessment rate allowed by this item only, and only to the extent that the taxpayer otherwise qualifies, a person who owns and occupies a residence as his legal residence is also deemed to be domiciled at that residence if the person is in the United States on an E‑2 visa. This subsubitem (ix) must not be construed to disallow the four percent assessment rate for individuals in the United States on another type of nonimmigrant visa if the assessor finds domiciliary intent.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to property tax years beginning after 2019.

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