**A** **BILL**

TO AMEND SECTION 12‑37‑220, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM AD VALOREM TAXES, SO AS TO PROVIDE THAT THE QUALIFIED SURVIVING SPOUSE EXEMPTION FOR A SUBSEQUENTLY ACQUIRED HOUSE APPLIES TO THE SURVIVING SPOUSE REGARDLESS OF THE LOCATION OF THE ORIGINAL HOUSE.

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

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

“(b) the house owned by a qualified surviving spouse acquired from the deceased spouse and a house subsequently acquired by an eligible surviving spouse. The exemption allowed by this subitem to a qualified surviving spouse for the subsequently acquired house applies regardless of the location of the original house so long as the surviving spouse remains otherwise qualified. The qualified surviving spouse shall inform the Department of Revenue of the address of a subsequent house;”

SECTION 2. This act takes effect upon approval by the Governor and first applies to property tax years beginning after 2018.

‑‑‑‑XX‑‑‑‑