**A** **JOINT RESOLUTION**

TO DELAY THE PROPERTY TAX PENALTY SCHEDULE BY THREE MONTHS ON REAL PROPERTY OWNED BY CERTAIN INDIVIDUALS AFFECTED BY THE SHUTDOWN OF THE FEDERAL GOVERNMENT.

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

SECTION 1. (A) For property tax year 2018 for which property taxes are due on January 15, 2019, the penalty schedule for unpaid property taxes and assessments set forth in Section 12‑45‑180, including the commencement of a tax execution, must be delayed by three months in each portion of the schedule.

(B) This section only applies if the owner of the real property is employed by the federal government and has not been paid his federal salary since the federal shutdown began on December 21, 2018. This section also applies if the owner of the real property contracts with the federal government and the federal shutdown has caused him to lose a substantial portion of his income, as determined by the county treasurer. The county treasurer may require the individual taxpayer to produce whatever proof the treasurer determines necessary to implement the provisions of this section.

(C) Nothing in this section may be construed to mean that real property taxes and assessments are not still due on or before January 15, 2019, or thirty days after the mailing of tax notices, whichever occurs later.

SECTION 2. This joint resolution takes effect upon approval by the Governor. If penalties have been added before the effective date of this joint resolution, the auditor shall adjust the penalties in conformity with the provisions of this joint resolution. If penalties have been paid before the effective date of this act, the taxpayer is entitled to a refund of penalties paid.

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