AMENDED

February 7, 2019

**H. 3630**

Introduced by Reps. Stavrinakis, McCoy, Collins, W. Newton, Mace, Clary, Brown, Gilliard, King, Mack, Erickson, Bradley, McDaniel, Moore, Simmons, Funderburk and Norrell

S. Printed 2/7/19--S.

Read the first time January 22, 2019.

**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.

Amend Title To Conform

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)(1) This section only applies if the owner of the real property is employed by the federal government and did not receive his federal salary on the normal schedule during the shutdown that began on December 22, 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 at least fifty percent of his income during the shutdown, as determined by the county treasurer.

(2) The burden of proof of eligibility for the delay is on the taxpayer. The taxpayer must provide the county treasurer with whatever proof the treasurer determines necessary to determine eligibility.

(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. Also, nothing in this section may be construed to affect the procedure for appealing real property taxes and assessments.

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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