~~Indicates Matter Stricken~~

Indicates New Matter

AMENDED

January 21, 2020

**H. 3695**

Introduced by Reps. Calhoon, Huggins, Taylor, Allison, Ballentine, Forrest, Matthews, Spires, Toole, Wooten, Hill and Jones

S. Printed 1/21/20--H.

Read the first time January 22, 2019.

**A** **BILL**

TO AMEND SECTION 56‑3‑630, CODE OF LAWS OF SOUTH CAROLINA, 1976. RELATING TO VEHICLES CLASSIFIED AS PRIVATE PASSENGER MOTOR VEHICLES, SO AS TO PROVIDE THAT FOR THE SOLE PURPOSE OF DETERMINING HIGH MILEAGE TAX DEDUCTIONS, MOTORCYCLES AND MOTORCYCLE THREE‑WHEEL VEHICLES SHALL BE CLASSIFIED AS PRIVATE PASSENGER MOTOR VEHICLES.

Amend Title To Conform

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

SECTION 1. Section 12-37-2680 of the 1976 Code is amended to read:

“Section 12-37-2680. The assessed value of the vehicle must be determined as of the first day of the month preceding the beginning of the tax year for the vehicles. The assessed values must be published in guides or manuals by the South Carolina Department of Revenue and provided to the auditor of each county as often as may be necessary to provide for current values, to include appropriate adjustments to those values to reflect high mileage. If the department determines that specific high mileage adjustments for motorcycles or motorcycle three-wheel vehicles are not reasonably available from a specific source, the high mileage threshold requirements for motorcycles, or motorcycle three-wheel vehicles are deemed to be two-thirds of the average of such adjustments for other private passenger motor vehicles for which such information is available, as determined by the department. When the value of any vehicle is not set forth in the guide or manual the auditor shall determine the value from other available information.”

SECTION 2. This act takes effect upon approval by the Governor.

‑‑‑‑XX‑‑‑‑