**A** **JOINT RESOLUTION**

TO PROVIDE THAT NO COUNTY TAX OFFICIAL MAY COLLECT OR ATTEMPT TO COLLECT A PROPERTY TAX PAYMENT ON A BOAT, BOAT MOTOR, OR WATERCRAFT IF PROPERTY TAXES WERE DUE, WITHOUT PENALTY, ON THE SAME PROPERTY WITHIN A TWELVE‑MONTH PERIOD THEREOF, AND NO TAX IS OWED.

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

SECTION 1. In accordance with SECTION 5.B. of Act 223 of 2018, no county tax official may collect or attempt to collect a property tax payment on a boat, boat motor, or watercraft if property taxes were due, without penalty, on the same property within a twelve‑month period thereof, and no tax is owed. If property taxes have been paid in violation of this section, then the taxpayer must be refunded the full amount paid.

SECTION 2. This act takes effect upon approval by the Governor and applies in property tax year 2020.

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