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FREE CONFERENCE COMMITTEE REPORT ADOPTED -- NOT PRINTED

May 12, 2020

**S. 76**

Introduced by Senators Cromer and Alexander

S. Printed 5/8/19--H.

Read the first time January 23, 2019.

**A** **BILL**

TO AMEND SECTION 48‑52‑870, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE ENERGY EFFICIENT MANUFACTURED HOMES INCENTIVE PROGRAM, SO AS TO EXTEND THE PROGRAM FIVE ADDITIONAL YEARS; AND TO AMEND SECTION 12‑36‑2110, RELATING TO THE MAXIMUM SALES TAX, SO AS TO MAKE A CONFORMING CHANGE.

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

SECTION 1. Section 48‑52‑870(A) of the 1976 Code is amended to read:

“(A) The Energy Efficient Manufactured Homes Incentive Program is established to provide financial incentives for the purchase and installation of energy efficient manufactured homes in South Carolina. Any person who purchases a manufactured home designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each agency’s energy saving efficiency requirements or which has been designated as meeting or exceeding such requirements under each agency’s ENERGY STAR program from a retail dealership licensed by the South Carolina Manufactured Housing Board for use in this State is eligible for a nonrefundable income tax credit equal to seven hundred fifty dollars. The credit may be claimed beginning July 1, 2009, and no later than July 1, ~~2019~~ 2024.”

SECTION 2. The first undesignated paragraph after the last item of Section 12‑36‑2110(B) of the 1976 Code is amended to read:

“However, a manufactured home is exempt from any tax in excess of three hundred dollars that may be due as a result of the calculation in item (4) if it meets these energy efficiency levels: storm or double pane glass windows, insulated or storm doors, a minimum thermal resistance rating of the insulation only of R‑11 for walls, R‑19 for floors, and R‑30 for ceilings. However, variations in the energy efficiency levels for walls, floors, and ceilings are allowed and the exemption on tax due above three hundred dollars applies if the total heat loss does not exceed that calculated using the levels of R‑11 for walls, R‑19 for floors, and R‑30 for ceilings. The edition of the American Society of Heating, Refrigerating, and Air Conditioning Engineers Guide in effect at the time is the source for heat loss calculation. Notwithstanding the provisions of this subsection, from July 1, 2009, to July 1, ~~2019~~ 2024, a manufactured home is exempt from any tax that may be due as a result of the calculation in this subsection if it has been designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each agency’s energy saving efficiency requirements or has been designated as meeting or exceeding such requirements under each agency’s ENERGY STAR program. The dealer selling the manufactured home must maintain records, on forms provided by the State Energy Office, on each manufactured home sold that meets the energy efficiency levels provided for in this subsection. These records must be maintained for three years and must be made available for inspection upon request of the Department of Consumer Affairs or the State Energy Office.”

SECTION 3. A. Section 1.B. of Act 80 of 2013 is amended to read:

“B. The provisions of Chapter 44, Title 11, contained in this act are repealed on December 31, ~~2019~~ 2025. Any carry forward credits shall continue to be allowed until the ten year time period in Section 11‑44‑40(B) is completed.”

B. This SECTION takes effect upon approval by the Governor and applies to tax years beginning after 2019. The provisions of Chapter 44, Title 11, as they existed on December 31, 2019, are re‑enacted, and the tax credits earned pursuant to this SECTION shall be earned and claimed under the same terms and conditions as they existed on December 31, 2019. This SECTION shall continue to apply until such time as Chapter 44, Title 11, or parts thereof, are otherwise repealed, mutatis mutandis.

SECTION 4. This act takes effect upon approval by the Governor.

/s/Sen. Ronnie W. Cromer /s/Rep. Alan D. Clemmons

/s/Sen. John L. Scott, Jr. Rep. “Leon” Stavrinakis

/s/Sen. Thomas D. “Tom” Corbin /s/Rep. Dennis Carroll Moss

On Part of the Senate. On Part of the House.

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