**South Carolina General Assembly**

124th Session, 2021-2022

**A69, R85, H3482**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Stavrinakis, Kirby, Pendarvis, J. Moore, Henegan, Wetmore, Weeks, Wheeler and Henderson‑Myers

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Introduced in the House on January 12, 2021

Introduced in the Senate on April 7, 2021

Passed by the General Assembly on May 11, 2021

Governor's Action: May 17, 2021, Signed

Summary: Property tax, installment payments

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/16/2020 House Prefiled

 12/16/2020 House Referred to Committee on **Ways and Means**

 1/12/2021 House Introduced and read first time ([House Journal‑page 207](file:///h%3A%5Chj%5C20210112.docx))

 1/12/2021 House Referred to Committee on **Ways and Means** ([House Journal‑page 207](file:///h%3A%5Chj%5C20210112.docx))

 1/13/2021 House Member(s) request name added as sponsor: Pendarvis

 2/25/2021 House Member(s) request name added as sponsor: J.Moore, Henegan

 3/9/2021 House Member(s) request name added as sponsor: Wetmore

 3/17/2021 House Member(s) request name added as sponsor: Weeks

 3/18/2021 House Committee report: Favorable **Ways and Means** ([House Journal‑page 42](file:///h%3A%5Chj%5C20210318.docx))

 3/19/2021 Scrivener's error corrected

 4/6/2021 House Member(s) request name added as sponsor: Wheeler, Henderson‑Myers

 4/6/2021 House Read second time ([House Journal‑page 87](file:///h%3A%5Chj%5C20210406.docx))

 4/6/2021 House Roll call Yeas‑110 Nays‑0 ([House Journal‑page 87](file:///h%3A%5Chj%5C20210406.docx))

 4/7/2021 House Read third time and sent to Senate ([House Journal‑page 14](file:///h%3A%5Chj%5C20210407.docx))

 4/7/2021 Senate Introduced and read first time ([Senate Journal‑page 5](file:///h%3A%5Csj%5C20210407.docx))

 4/7/2021 Senate Referred to Committee on **Finance** ([Senate Journal‑page 5](file:///h%3A%5Csj%5C20210407.docx))

 5/5/2021 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 9](file:///h%3A%5Csj%5C20210505.docx))

 5/6/2021 Senate Read second time ([Senate Journal‑page 43](file:///h%3A%5Csj%5C20210506.docx))

 5/6/2021 Senate Roll call Ayes‑45 Nays‑0 ([Senate Journal‑page 43](file:///h%3A%5Csj%5C20210506.docx))

 5/11/2021 Senate Read third time and enrolled ([Senate Journal‑page 14](file:///h%3A%5Csj%5C20210511.docx))

 5/13/2021 Ratified R 85

 5/17/2021 Signed By Governor

 6/1/2021 Effective date 05/17/21

 6/1/2021 Act No.  69

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**VERSIONS OF THIS BILL**

[12/16/2020](file:///p%3A%5Cpprever%5C2021-22%5C3482_20201216.docx)

[3/18/2021](file:///p%3A%5Cpprever%5C2021-22%5C3482_20210318.docx)

[3/19/2021](file:///p%3A%5Cpprever%5C2021-22%5C3482_20210319.docx)

[5/5/2021](file:///p%3A%5Cpprever%5C2021-22%5C3482_20210505.docx)

(A69, R85, H3482)

**AN ACT TO AMEND SECTION 12‑45‑75, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO INSTALLMENT PAYMENTS OF PROPERTY TAX, SO AS TO AUTHORIZE A COUNTY TO ESTABLISH AN ALTERNATIVE PAYMENT SCHEDULE.**

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

**Property tax installment payment schedule**

SECTION 1. Section 12‑45‑75(B) of the 1976 Code is amended to read:

 “(B)(1) An installment payment is based on the total property tax due for the previous property tax year, after applying all applicable credits and adjustments reflecting reduced value as determined by the county assessor. An amount equal to sixteen and two‑thirds percent of the estimated property tax obligation must be paid to the county treasurer in each of five installments according to the following schedule:

 In the case of the following estimates, the due date is on or before:

 First February 15

 Second April 15

 Third June 15

 Fourth August 15

 Fifth October 15

 The remaining balance is due on or before January fifteenth of the following taxable year in accordance with Section 12‑45‑70. The treasurer must notify the county auditor of the amount of a property owner’s payments received no earlier than October fifteenth and no later than November fifteenth. A notice of the remaining tax due and other authorized charges and information must then be prepared and mailed to the property owner.

 (2) As an alternative to the scheduling provided for in item (1), the authorizing ordinance may provide the treasurer, tax collector, or other official charged with the collection of ad valorem property taxes in a county with the discretion in the scheduling and collection of installment payments from taxpayers as well as in the application process provided for in subsection (A)(2).”

**Time effective**

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

Ratified the 13th day of May, 2021.

Approved the 17th day of May, 2021.

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