**South Carolina General Assembly**

124th Session, 2021-2022

**S. 37**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Grooms

Document Path: l:\s-res\lkg\006prop.kmm.lkg.docx

Introduced in the Senate on January 12, 2021

Currently residing in the Senate Committee on **Finance**

Summary: Property tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/9/2020 Senate Prefiled

12/9/2020 Senate Referred to Committee on **Finance**

1/12/2021 Senate Introduced and read first time ([Senate Journal‑page 108](file:///h:\sj\20210112.docx))

1/12/2021 Senate Referred to Committee on **Finance** ([Senate Journal‑page 108](file:///h:\sj\20210112.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=37&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/9/2020](file:///p:\pprever\2021-22\37_20201209.docx)

**A** **BILL**

TO AMEND SECTION 12-37-220(A)(3) OF THE 1976 CODE, RELATING TO EXEMPTIONS FROM PROPERTY TAXES, TO PROVIDE THAT VEHICLES LEASED BY CHURCHES ARE EXEMPT FROM PROPERTY TAXES.

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

SECTION 1. Section 12‑37‑220(A)(3) of the 1976 Code is amended to read:

“(3) all property of all public libraries~~,~~; churches, including leased church vehicles;~~,~~ parsonages~~,~~; and burying grounds, but this exemption for real property does not extend beyond the buildings and premises actually occupied by the owners of the real property, with the exception of leased church vehicles;”

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

‑‑‑‑XX‑‑‑‑