**South Carolina General Assembly**

124th Session, 2021-2022

**H. 5134**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. McCabe, Haddon, Burns, Chumley, Bailey, M.M. Smith, Long, Trantham, Jones, Dabney, May, Forrest, Carter, Finlay, Jordan, G.R. Smith, Bustos, Nutt, Gilliam, Hardee, Hixon, J.L. Johnson, D.C. Moss, Taylor, Wooten and Bryant

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Introduced in the House on March 15, 2022

Currently residing in the House Committee on **Ways and Means**

Summary: Property Tax Exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/15/2022 House Introduced and read first time ([House Journal‑page 21](file:///h:\hj\20220315.docx))

3/15/2022 House Referred to Committee on **Ways and Means** ([House Journal‑page 21](file:///h:\hj\20220315.docx))

3/30/2022 House Member(s) request name added as sponsor: Bryant

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=5134&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[3/15/2022](file:///p:\pprever\2021-22\5134_20220315.docx)

**A** **BILL**

TO AMEND SECTION 12‑37‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO PROVIDE FOR A PROPERTY TAX EXEMPTION FOR CERTAIN FARM BUILDINGS.

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

SECTION 1. Section 12‑37‑220(B)(14) of the 1976 Code is amended to read:

“(14) all farm buildings and agricultural structures owned by a producer in this State used to house livestock, poultry, crops, farm equipment, or farm supplies and all farm machinery and equipment including self‑propelled farm machinery and equipment except for motor vehicles licensed for use on the highways. For the purpose of this section ‘self‑propelled farm machinery and equipment’ means farm machinery or equipment which contains within itself the means for its own locomotion. For purposes of this item, farm equipment includes greenhouses;”

SECTION 2. This act takes effect upon approval by the Governor and first applies to property tax years after 2021.

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