**A** **BILL**

TO AMEND SECTION 12-37-220(B) OF THE 1976 CODE, RELATING TO GENERAL EXEMPTIONS FROM TAXES, TO ADD AN APPROPRIATELY NUMBERED NEW ITEM TO PROVIDE AN EXEMPTION FOR A PRIVATE PASSENGER MOTOR VEHICLE OWNED OR LEASED BY A MEMBER OF THE ARMED FORCES OF THE UNITED STATES STATIONED OUTSIDE OF THIS STATE WHEN THAT SERVICE MEMBER'S HOME OF RECORD IS IN SOUTH CAROLINA AND THE VEHICLE IS REGISTERED IN SOUTH CAROLINA; AND TO PROVIDE THAT THE DEPARTMENT OF REVENUE MAY REQUIRE DOCUMENTATION IT DETERMINES NECESSARY TO DETERMINE ELIGIBILITY FOR THE EXEMPTION.

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

SECTION 1. Section 12-37-220(B) of the 1976 Code is amended by adding an appropriately numbered new item to read:

“( ) a private passenger motor vehicle owned or leased by a member of the armed forces of the United States stationed outside of this State when that service member's home of record is in South Carolina and the vehicle is registered in South Carolina, provided that the Department of Revenue may require documentation it determines necessary to determine eligibility for the exemption allowed by this item;”

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

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