**A** **BILL**

TO AMEND SECTION 12-37-220(B)(1)(e)(i) OF THE 1976 CODE, RELATING TO CLASSES OF PROPERTY THAT ARE EXEMPT FROM AD VALOREM TAXATION, TO PROVIDE THAT CURRENT VOLUNTEER FIREFIGHTERS ARE ELIGIBLE FOR THE TAX EXEMPTION ON PROPERTY THEY OWN.

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

SECTION 1. Section 12-37-220(B)(1)(e)(i) is amended to read:

“(i) ‘eligible owner’ means:

(A) a veteran of the armed forces of the United States who is permanently and totally disabled as a result of a service connected disability and who files with the Department of Revenue a certificate signed by the county service officer certifying this disability;

(B) a former law enforcement officer as further defined in Section 23 23 10, who is permanently and totally disabled as a result of a law enforcement service connected disability;

(C) a former firefighter, including a former volunteer firefighter as further defined in Chapter 80, Title 40, who is permanently and totally disabled as a result of a firefighting service connected disability; or

(D) a current volunteer firefighter;”

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

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