**A** **BILL**

TO AMEND SECTION 12‑43‑220, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX ASSESSMENT RATIOS, SO AS TO DELETE THE OWNER OCCUPANT’S SPOUSE FROM THE DEFINITION OF “A MEMBER OF MY HOUSEHOLD”, AND TO PROVIDE THAT THE OWNER OCCUPANT MUST PROVIDE A SOUTH CAROLINA DRIVER’S LICENSE AND A SOCIAL SECURITY CARD OR PASSPORT TO QUALIFY FOR THE SPECIAL FOUR PERCENT ASSESSMENT RATIO.

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

SECTION 1. Section 12‑43‑220(c)(2)(ii) through (iv) of the 1976 Code is amended to read:

“(ii) This item does not apply unless the owner of the property or the owner’s agent applies for the four percent assessment ratio before the first penalty date for the payment of taxes for the tax year for which the owner first claims eligibility for this assessment ratio. In the application the owner or his agent shall provide all information required in the application, and shall certify to the following statement:

‘Under penalty of felony perjury, pursuant to Section 16‑9‑10(B)(1), I certify that:

(A) the residence which is the subject of this application is my legal residence and where I am domiciled at the time of this application and that neither I, nor any member of my household, claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and

(B) that neither I, nor a member of my household, claim the special assessment ratio allowed by this section on another residence.’

(iii) For purposes of subitem (ii)(B) of this item, ‘a member of my household’ means~~:~~

~~(A)~~ ~~the owner occupant’s spouse, except when that spouse is legally separated from the owner occupant; and~~

~~(B)~~ any child under the age of eighteen years of the owner occupant claimed or eligible to be claimed as a dependent on the owner occupant’s federal income tax return.

(iv) In addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner occupant and the applicant must provide ~~proof the assessor requires including, but not limited to~~:

(A) ~~a copy of the owner occupant’s most recently filed South Carolina individual income tax return~~ a South Carolina driver’s license; and

(B) ~~copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner occupant and registered at the same address of the four percent domicile;~~

~~(C)~~ ~~other proof required by the assessor necessary to determine eligibility for the assessment ratio allowed by this item~~ a Social Security card or passport.

If the owner or the owner’s agent has made a proper certificate as required pursuant to this subitem and the owner is otherwise eligible, the owner is deemed to have met the burden of proof and is allowed the four percent assessment ratio allowed by this item, if the residence that is the subject of the application is not rented for more than seventy two days in a calendar year. ~~For purposes of determining eligibility, rental income, and residency, the assessor annually may require a copy of applicable portions of the owner’s federal and state tax returns, as well as the Schedule E from the applicant’s federal return for the applicable tax year.~~

If the assessor determines the owner occupant ineligible, the six percent property tax assessment ratio applies and the owner occupant may appeal the classification as provided in Chapter 60 of this title.”

SECTION 2. This act takes effect upon approval by the Governor and applies to property tax years after 2020.

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