**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.

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