**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 A PROPERTY TAX EXEMPTION FOR ONE THIRD OF THE VALUE OF ANY MOTORCYCLE.

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

SECTION 1. Section 12-37-220(B) of the 1976 Code, as last amended by Act 145 of 2020, is further amended by adding an appropriately numbered item at the end to read:

“( ) one third of the value of a motorcycle, as defined in Section 56-1-10(8).”

SECTION 2. This act takes effect beginning in property tax years after 2021.

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