**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 TWO PRIVATE PASSENGER VEHICLES OWNED OR LEASED BY ANY PERMANENTLY AND TOTALLY DISABLED FORMER LAW ENFORCEMENT OFFICER OR FORMER FIREFIGHTER.

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

SECTION 1. Section 12‑37‑220(B)(3) of the 1976 Code, as last amended by Act 68 of 2021, is further amended to read:

“(3)(a) two private passenger vehicles owned or leased by any disabled veteran designated by the veteran for which special license tags have been issued by the Department of Motor Vehicles under the provisions of Sections 56‑3‑1110 to 56‑3‑1130 or, in lieu of the license, if the veteran has a certificate signed by the county service officer or the Veterans Administration of the total and permanent disability which must be filed with the Department of Motor Vehicles. The exemption extends to the surviving spouse of the person on one private passenger vehicle owned or leased by the spouse for their lifetime or until the remarriage of the surviving spouse;

(b) two private passenger vehicles owned or leased by any permanently and totally disabled former law enforcement officer or former firefighter, as defined in subsection (B)(1)(e). The exemption extends to the surviving spouse of the person on one private passenger vehicle owned or leased by the spouse for their lifetime or until the remarriage of the surviving spouse;”

SECTION 2. This act takes effect upon approval by the Governor and applies to property tax years beginning after 2021.

‑‑‑‑XX‑‑‑‑