**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 ADDITIONAL CIRCUMSTANCES WHEREBY THE HOUSE OF A QUALIFYING SURVIVING SPOUSE IS EXEMPT.

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

SECTION 1. Section 12‑37‑220(B)(1) of the 1976 Code is amended by adding a subitem to read:

“(f) Notwithstanding any other provision of this item, the house of a qualified surviving spouse is exempt from ad valorem taxation regardless of from whom the house was acquired or whether the individual described in subsubitem (i) actually had an ownership interest in the house, so long as such individual and the qualified surviving spouse used the house as their domicile immediately prior to such individual’s death, and the qualified surviving spouse had at least a fifty percent ownership interest in the house immediately prior to such individual’s death. Additionally, if a surviving spouse would be a qualified surviving spouse but for from whom the house was acquired or the lack of an ownership interest in the house by an individual described in subsubitem (i), then the surviving spouse is deemed a qualified surviving spouse so long as the surviving spouse meets the requirements of this subitem (f) and otherwise remains eligible.”

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

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