**South Carolina General Assembly**

125th Session, 2023-2024

**A116, R120, H3116**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Felder, Carter, Pope, Guffey, O'Neal, Hart, Caskey, Williams, Blackwell and Gilliam

Companion/Similar bill(s): 4219

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Introduced in the House on January 10, 2023

Introduced in the Senate on May 11, 2023

Last Amended on February 1, 2024

Currently residing in the House

Governor's Action: March 11, 2024, Signed

Summary: Disabled Veterans Property Tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/8/2022 House Prefiled

12/8/2022 House Referred to Committee on **Ways and Means**

1/10/2023 House Introduced and read first time ([House Journal‑page 69](h:\hj\20230110.docx))

1/10/2023 House Referred to Committee on **Ways and Means** ([House Journal‑page 69](h:\hj\20230110.docx))

1/31/2023 House Member(s) request name added as sponsor: Gilliam

5/3/2023 House Member(s) request name added as sponsor: Hart

5/4/2023 House Member(s) request name added as sponsor: Caskey

5/4/2023 House Committee report: Favorable **Ways and Means** ([House Journal‑page 5](h:\hj\20230504.docx))

5/9/2023 House Debate adjourned ([House Journal‑page 24](h:\hj\20230509.docx))

5/10/2023 House Member(s) request name added as sponsor:
Williams, Blackwell

5/10/2023 House Read second time ([House Journal‑page 50](h:\hj\20230510.docx))

5/10/2023 House Roll call Yeas-111 Nays-0 ([House Journal‑page 50](h:\hj\20230510.docx))

5/11/2023 House Read third time and sent to Senate ([House Journal‑page 21](h:\hj\20230511.docx))

5/11/2023 Senate Introduced and read first time ([Senate Journal‑page 9](h:\sj\20230511.docx))

5/11/2023 Senate Referred to Committee on **Finance** ([Senate Journal‑page 9](h:\sj\20230511.docx))

1/25/2024 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 7](h:\sj\20240125.docx))

1/25/2024 Senate Committee Amendment Adopted ([Senate Journal‑page 16](h:\sj\20240125.docx))

2/1/2024 Senate Amended ([Senate Journal‑page 16](h:\sj\20240201.docx))

2/1/2024 Senate Read second time ([Senate Journal‑page 16](h:\sj\20240201.docx))

2/1/2024 Senate Roll call Ayes-45 Nays-0 ([Senate Journal‑page 16](h:\sj\20240201.docx))

2/6/2024 Senate Read third time and returned to House with amendments ([Senate Journal‑page 8](h:\sj\20240206.docx))

2/8/2024 House Concurred in Senate amendment and enrolled ([House Journal‑page 16](h:\hj\20240208.docx))

2/8/2024 House Roll call Yeas-112 Nays-0 ([House Journal‑page 16](h:\hj\20240208.docx))

3/7/2024 Ratified R 120

3/11/2024 Signed By Governor

3/14/2024 Effective date See Act for Effective Date

3/14/2024 Act No. 116

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3116&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/08/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/3116_20221208.docx)

[05/04/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/3116_20230504.docx)

[01/24/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/3116_20240124.docx)

[01/24/2024-A](https://www.scstatehouse.gov/sess125_2023-2024/prever/3116_20240124a.docx)

[01/25/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/3116_20240125.docx)

[01/30/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/3116_20240130.docx)

[02/01/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/3116_20240201.docx)

(A116, R120, H3116)

AN ACT to amend the South Carolina Code of Laws by amending Section 12‑37‑610, relating to PERSONS LIABLE FOR TAXES AND ASSESSMENTS ON REAL PROPERTY, so as to PROVIDE THAT CERTAIN DISABLED VETERANS OF THE ARMED FORCES OF THE UNITED STATES and certain spouses ARE EXEMPT FROM PROPERTY TAXES IN THE YEAR IN WHICH THE DISABILITY OCCURS; and by amending section 12-37-220, relating to property tax exemptions, so as to provide that a qualified surviving spouse includes certain spouses regardless of whether the deceased spouse applied, filed for, or claimed an exemption and to provide that a property tax exemption for two private passenger vehicles may be claimed by certain spouses of a disabled veteran or certain trustees.

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

Disabled veterans’ property tax exemptions

SECTION 1. Section 12‑37‑610 of the S.C. Code is amended to read:

Section 12‑37‑610. (A) Each person is liable to pay taxes and assessments on the real property that, as of December thirty‑first of the year preceding the tax year, he owns in fee, for life, or as trustee, as recorded in the public records for deeds of the county in which the property is located, or on the real property that, as of December thirty‑first of the year preceding the tax year, he has care of as guardian, executor, or committee or may have the care of as guardian, executor, trustee, or committee.

(B) Notwithstanding any other provision of law, a veteran of the Armed Forces of the United States, who is permanently and totally disabled as a result of a service‑connected disability and who files with the department a certificate signed by the county service officer certifying this disability, and who otherwise meets the requirements of Section 12‑37‑220(B)(1) may immediately claim the exemption for the entire year in which the disability occurs. A surviving spouse may immediately claim the exemption for the entire year in the same manner as the veteran regardless of whether the veteran applied, filed for, or claimed the exemption. Additionally, a veteran who is permanently and totally disabled for any part of the year, or surviving spouse thereof, is entitled to the exemption for the entire year. In a year in which a disabled veteran, or surviving spouse thereof, owns a property for less than a year, any other owner, who is not a disabled veteran, or otherwise entitled to an exemption, is responsible for the property tax accrued on the property for the time in which he owned the property.

Qualified surviving spouse

SECTION 2. Section 12-37-220(B)(1)(f)(iii) of the S.C. Code is amended to read:

(iii) “qualified surviving spouse” means the surviving spouse of an individual described in subsubitem (i) while remaining unmarried, who resides in the house, and who owns the house in fee or for life. Qualified surviving spouse also means the surviving spouse of an individual described in subsubitem (i) whose deceased spouse met the requirements to obtain the exemption allowed by this item regardless of whether the deceased spouse applied, filed for, or claimed the exemption, while remaining unmarried, who resides in the house, and who owns the house in fee or for life. Qualified surviving spouse also means the surviving spouse of a member of the Armed Forces of the United States who was killed in action, or the surviving spouse of a law enforcement officer or firefighter who died in the line of duty as a law enforcement officer or firefighter, as these terms are further defined in Section 23-23-10 and Chapter 80, Title 40, if the surviving spouse remains unmarried, resides in the house, and has acquired ownership of the house in fee or for life;

Property tax exemption for vehicles of a disabled veteran

SECTION 3.A. Section 12‑37‑220(B)(3) of the S.C. Code is amended to read:

(3) two private passenger vehicles owned or leased by any disabled veteran, or the spouse of the disabled veteran if the spouse resides with the veteran and the vehicle is registered at that same address, 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. If a trustee holds legal title to a vehicle and the beneficiary is a person who qualifies otherwise for the exemption provided and the beneficiary uses the vehicle, then the vehicle is exempt from property taxation in the same amount and manner;

B. This SECTION takes effect upon approval by the Governor and applies to tax years beginning after 2023.

Time effective

SECTION 4. This act takes effect upon approval by the Governor and applies to tax years beginning after 2023 and any open period less than three years.

Ratified the 7th day of March, 2024.

Approved the 11th day of March, 2024.

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