**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3502**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Lawson and Chapman

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Introduced in the House on January 10, 2023

Currently residing in the House Committee on **Ways and Means**

Summary: Property tax exemption

**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 191)

 1/10/2023 House Referred to Committee on **Ways and Means** (House Journal‑page 191)

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**VERSIONS OF THIS BILL**

[12/08/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/3502_20221208.docx)

A bill

to amend the South Carolina Code of Laws by amending Section 12‑37‑220, relating to property tax exemptions, so as to provide that certain surviving spouses are eligible for the exemption.

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

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

 (B)(1)(a) the house owned by an eligible owner in fee or jointly with a spouse;

 (b) the house owned by a qualified surviving spouse and a house subsequently acquired by an eligible surviving spouse. The qualified surviving spouse shall inform the Department of Revenue of the address of a subsequent house. For a surviving spouse of a member of the Armed Forces of the United States who died from a service-connected disability, the surviving spouse shall inform the department by filing a certificate with the county service officer certifying the veteran’s disability or cause of death with the department;

 (c) when a trustee holds legal title to a dwelling for a beneficiary and the beneficiary is a person who qualifies otherwise for the exemptions provided in subitems (a) and (b) and the beneficiary uses the dwelling as the beneficiary's domicile, the dwelling is exempt from property taxation in the same amount and manner as dwellings are exempt pursuant to subitems (a) and (b);

 (d) The Department of Revenue may require documentation it determines necessary to determine eligibility for the exemption allowed by this item.

 (e) A person who owns an interest in a house and meets all other requirements of this item and is otherwise an eligible owner but for the ownership requirement is deemed to be an eligible owner and is eligible for the exemption allowed by this item so long as the county assessor certifies to the Department of Revenue that the house is located on heirs' property and the person is the owner‑occupied resident of the house. A person eligible pursuant to this subitem must not claim the special assessment rate allowed pursuant to Section 12‑43‑220(c) on any other property. For purposes of this item, heirs' property has the same meaning as provided in Section 15‑61‑320.

 (f) As used in this item:

 (i) “eligible owner” means:

 (A) 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 of Revenue a certificate signed by the county service officer certifying this disability;

 (B) a former law enforcement officer as further defined in Section 23‑23‑10, who is permanently and totally disabled as a result of a law enforcement service‑connected disability;

 (C) a former firefighter, including a volunteer firefighter as further defined in Chapter 80, Title 40, who is permanently and totally disabled as a result of a firefighting service‑connected disability;

 (ii) “permanently and totally disabled” means the inability to perform substantial gainful employment by reason of a medically determinable impairment, either physical or mental, that has lasted or is expected to last for a continuous period of twelve months or more or result in death;

 (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 a member of the Armed Forces of the United States who died from a service‑connected disability or 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. For a surviving spouse of a member of the Armed Forces of the United States who died from a service-connected disability, a determination of a service‑connected disability qualifies for this exemption even if the determination is made by the United States Department of Veterans Affairs after the death of the veteran;

 (iv) “house” means a dwelling and the lot on which it is situated classified in the hands of the current owner for property tax purposes pursuant to Section 12‑43‑220(c). However, for an eligible owner that qualifies pursuant to item (1)(e), “house” means a dwelling that is eligible to be classified in the hands of the current owner for property tax purposes pursuant to Section 12‑43‑220(c) except for the ownership requirement.

SECTION 2. This act takes effect upon approval by the Governor and applies to tax years beginning after 2022.

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