**South Carolina General Assembly**

125th Session, 2023-2024

**S. 384**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Massey

Document Path: SR-0188KM23.docx

Introduced in the Senate on January 12, 2023

Currently residing in the Senate Committee on **Finance**

Summary: Disabled Veteran Property Tax Exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/12/2023 Senate Introduced and read first time ([Senate Journal‑page 6](h:\sj\20230112.docx))

1/12/2023 Senate Referred to Committee on **Finance** ([Senate Journal‑page 6](h:\sj\20230112.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=384&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/12/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/384_20230112.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑37‑220(B)(3), RELATING TO GENERAL EXEMPTION FROM property TAXES, SO AS TO PROVIDE FOR AN EXEMPTION FOR A DISABLED VETERAN’S VEHICLE IF THE VEHICLE IS OWNED BY A TRUST, THE DISABLED VETERAN IS THE BENEFICIARY OF THE TRUST, AND THE DISABLED VETERAN OTHERWISE WOULD QUALIFY FOR THE EXEMPTION IF HE OWNED THE VEHICLE.

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

SECTION 1. Section 12‑37‑220(B)(3) of the S.C. Code is 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) when a trustee holds legal title to a vehicle for a beneficiary and the beneficiary is a person who otherwise qualifies for the exemption provided in subitem (a), the vehicle is exempt from property taxation the amount and manner as vehicles are exempt pursuant to subitem (a).

SECTION 2. This act takes effect upon approval by the Governor.

‑‑‑‑XX‑‑‑‑