



**SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE**  
**STATEMENT OF ESTIMATED FISCAL IMPACT**  
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*This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.*

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|------------------------|-----------------|--------------------------------|
| <b>Bill Number:</b>    | H. 3906         | Introduced on February 8, 2023 |
| <b>Author:</b>         | McCabe          |                                |
| <b>Subject:</b>        | Small Estates   |                                |
| <b>Requestor:</b>      | House Judiciary |                                |
| <b>RFA Analyst(s):</b> | Gardner         |                                |
| <b>Impact Date:</b>    | April 12, 2023  |                                |

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### **Fiscal Impact Summary**

This bill increases the value of a small estate for a decedent from \$25,000 or less to \$50,000 or less.

Judicial reports that the bill will have no expenditure impact for Judicial as any additional responsibilities can be managed within the normal course of business. Judicial also reports this bill will enable more estates to go through summary administration and thereby decrease the number of pending probate cases. This may result in cost savings for probate courts; however, the Revenue and Fiscal Affairs Office (RFA) anticipates that any savings will be reallocated to other needs within the probate court.

### **Explanation of Fiscal Impact**

#### **Introduced on February 8, 2023**

##### **State Expenditure**

This bill increases the value of a small estate for a decedent from \$25,000 or less to \$50,000 or less. Under normal circumstances a small estate, which requires the decedent to have possessed no interest in real estate holdings, may be settled without invoking the traditional probate process. Increasing the amount which may constitute a small estate will enable more estates to go through summary administration and decrease the number of pending probate cases, will not require Judicial to perform activities outside the normal scope of business. As such, the bill will have no expenditure impact on Judicial.

##### **State Revenue**

N/A

##### **Local Expenditure**

This bill increases the size of a small estate for a decedent, which will enable more estates to be summarily administrated and potentially decrease the number of pending probate cases. The increase in summarily administered estates may result in a cost savings for probate courts. However, RFA anticipates that any savings will be reallocated to other needs within the probate court.

**Local Revenue**  
N/A



Frank A. Rainwater, Executive Director