**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3445**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Rutherford

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Introduced in the House on January 14, 2025

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

Summary: Assessment ratios

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/5/2024 House Prefiled

12/5/2024 House Referred to Committee on **Ways and Means**

1/14/2025 House Introduced and read first time ([House Journal‑page 203](h:\hj\20250114.docx))

1/14/2025 House Referred to Committee on **Ways and Means** ([House Journal‑page 203](h:\hj\20250114.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3445&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3445_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑43‑220, RELATING TO ASSESSMENT RATIOS ON RESIDENTIAL PROPERTY, SO AS TO ALLOW A TAXPAYER’S SPOUSE TO CLAIM THE FOUR PERCENT ASSESSMENT RATIO ON A RESIDENTIAL PROPERTY.

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

SECTION 1. Section 12‑43‑220(c)(2)(ii)(B) of the S.C. Code is amended to read:

(B) that neither I, nor a member of my household, other than my spouse, claim the special assessment ratio allowed by this section on another residence.”

SECTION 2. This act takes effect upon approval by the Governor and applies for property tax years beginning after 2025.

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