**South Carolina General Assembly**

126th Session, 2025-2026

**H. 4477**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Landing

Companion/Similar bill(s): 4071

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Introduced in the House on May 1, 2025

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

Summary: Heirs' property

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

5/1/2025 House Introduced and read first time

5/1/2025 House Referred to Committee on **Ways and Means**

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=4477&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[05/01/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/4477_20250501.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS by ENACTing THE “HEIRS’ PROPERTY TAX RELIEF ACT” BY AMENDING SECTION 12-37-3150, RELATING TO DETERMINING WHEN An ASSESSIBLE TRANSFER OF INTEREST OCCURS, SO AS TO EXCLUDE TRANSFERS MADE AMONG FAMILY MEMBERS TO CLEAR THE TITLE OF HEIRS’ PROPERTy.

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

SECTION 1. This act may be cited as the “Heirs’ Property Tax Relief Act.”

SECTION 2. Section 12‑37‑3150(B) of the S.C. Code is amended by adding:

(16) transfers made among related descendants who have legal claim to heirs’ property to clear the title of the heirs’ property, whereby both the grantor and grantee owned an interest in the property prior to the transfer.

SECTION 3. This act takes effect upon approval by the Governor and applies to property tax years beginning after 2024.

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