

## Session 114 - (2001-2002)

### H 3475 General Bill, By Knotts and McLeod

**Summary:** Property tax assessment, camper trailer classified as motor home and considered residence for tax purposes; Mobile Homes

A BILL TO AMEND SECTION 12-37-224, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO MOTOR HOMES ON WHICH THE INTEREST PORTION OF INDEBTEDNESS IS DEDUCTIBLE PURSUANT TO THE INTERNAL REVENUE CODE AS AN INTEREST EXPENSE ON A QUALIFIED PRIMARY OR SECOND RESIDENCE ALSO BEING A PRIMARY OR SECOND RESIDENCE FOR PURPOSES OF AD VALOREM PROPERTY TAXATION IN THIS STATE AND BEING CONSIDERED REAL PROPERTY RATHER THAN PERSONAL PROPERTY FOR PROPERTY TAX PURPOSES.

**02/06/01 House Introduced and read first time HJ-20**

**02/06/01 House Referred to Committee on Ways and Means HJ-20**