

## Session 124 - (2021-2022)

### S\*0233 (Rat #0252, Act #0236 of 2022) General Bill, By Turner

**Summary:** Property tax; local government service fees

AN ACT TO AMEND SECTION 12-37-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO PROVIDE THAT A QUALIFIED SURVIVING SPOUSE MAY QUALIFY FOR AN EXEMPTION IF THE QUALIFIED SURVIVING SPOUSE OWNS THE HOUSE, AND TO PROVIDE THAT CERTAIN HEIRS' PROPERTY QUALIFIES FOR THE EXEMPTION IF CERTAIN OTHER REQUIREMENTS ARE MET; TO AMEND SECTION 6-1-300, RELATING TO DEFINITIONS PERTAINING TO THE AUTHORITY OF LOCAL GOVERNMENTS TO ASSESS TAXES AND FEES, SO AS TO PROVIDE THAT A SERVICE OR USER FEE MUST BE USED TO THE NONEXCLUSIVE BENEFIT OF THE PAYERS; TO AMEND SECTION 6-1-330, RELATING TO A SERVICE OR USER FEE, SO AS TO PROVIDE THAT A PROVISION APPLIES TO AN ENTIRE ARTICLE, TO REQUIRE MILLAGE IMPOSED TO REPLACE A CERTAIN ROAD MAINTENANCE FEE MUST BE REPEALED BEFORE REIMPOSING A ROAD MAINTENANCE FEE, AND TO PROVIDE A REPORTING REQUIREMENT AND A LIABILITY PROVISION; TO AMEND SECTION 12-39-250, RELATING TO ADJUSTMENTS IN VALUATION AND ASSESSMENT FOR PURPOSES OF AD VALOREM TAXATION, SO AS TO REQUIRE AN ADJUSTMENT FOR DAMAGES CAUSED BY FLOODING OR A HURRICANE; AND TO AMEND SECTION 12-37-220, AS AMENDED, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO EXEMPT CERTAIN FARM BUILDINGS AND AGRICULTURAL STRUCTURES. - ratified title

12/09/20	Senate	Prefiled
12/09/20	Senate	Referred to Committee on Finance
01/12/21	Senate	Introduced and read first time (Senate Journal-page 229)
01/12/21	Senate	Referred to Committee on Finance (Senate Journal-page 229)
02/24/22	Senate	Committee report: Favorable with amendment Finance (Senate Journal-page 8)
02/28/22		Scrivener's error corrected
03/01/22	Senate	Committee Amendment Adopted (Senate Journal-page 35)
03/02/22	Senate	Read second time (Senate Journal-page 15)
03/02/22	Senate	Roll call Ayes-40 Nays-0 (Senate Journal-page 15)
03/03/22	Senate	Read third time and sent to House (Senate Journal-page 16)
03/08/22	House	Introduced and read first time
03/08/22	House	Referred to Committee on Ways and Means (House Journal-page 5)
04/28/22	House	Committee report: Favorable with amendment Ways and Means (House Journal-page 10)
05/04/22	House	Amended (House Journal-page 121)
05/04/22	House	Read second time (House Journal-page 121)
05/04/22	House	Roll call Yeas-107 Nays-4 (House Journal-page 121)
05/05/22	House	Read third time and returned to Senate with amendments (House Journal-page 10)
05/05/22		Scrivener's error corrected
05/11/22	Senate	House amendment amended (Senate Journal-page 82)
05/11/22	Senate	Returned to House with amendments (Senate Journal-page 82)
05/12/22	House	Non-concurrence in Senate amendment (House Journal-page 88)
05/12/22	House	Roll call Yeas-1 Nays-100 (House Journal-page 88)
05/12/22	Senate	Senate insists upon amendment and conference committee appointed Verdin, Davis, Williams (Senate Journal-page 47)
05/12/22	House	Conference committee appointed Crawford, Hewitt, Weeks (House Journal-page 130)
06/15/22	Senate	Conference report received and adopted (Senate Journal-page 169)
06/15/22	Senate	Roll call Ayes-24 Nays-12 (Senate Journal-page 169)
06/15/22	House	Conference report rejected (House Journal-page 190)
06/15/22	House	Roll call Yeas-46 Nays-53 (House Journal-page 195)
06/15/22	House	Reconsidered (House Journal-page 216)
06/15/22	House	Adopted (House Journal-page 216)
06/15/22	House	Roll call Yeas-47 Nays-40 (House Journal-page 222)
06/15/22	House	Ordered enrolled for ratification (House Journal-page 237)
06/16/22		Ratified R 252
06/22/22		Signed By Governor
06/28/22		Effective date 06/22/22

06/28/22

Act No. 236