## South Carolina Legislature

April 30, 2024, 10:18:33 pm

## Session 120 - (2013-2014)

H 3733 General Bill, By Pope, Stringer, Simrill, J.R. Smith, Lucas, Skelton, Southard, Patrick, Bedingfield, Hamilton, Atwater, Huggins, Allison, Ballentine, Barfield, Bernstein, Branham, Chumley, Cole, Erickson, Felder, Finlay, Forrester, Gagnon, Hardee, Henderson, Hixon, Kennedy, King, Loftis, Long, Lowe, D.C. Moss, Norman, Owens, Rivers, G.R. Smith, Tallon, Taylor, Toole and Wood Similar (S 0487)

Summary: Roll-back tax

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-43-222 SO AS TO PROVIDE WHEN CALCULATING ROLL-BACK TAX DUE ON A PARCEL OF REAL PROPERTY CHANGED FROM AGRICULTURAL TO COMMERCIAL OR RESIDENTIAL USE THE VALUE USED FOR PLATTED GREEN SPACE FOR CONSERVATION OR OPEN SPACE USE OF THE PARCEL, IF SUCH USE IS TEN PERCENT OR MORE OF THE PARCEL, MUST BE VALUED BASED ON THE GREEN SPACE FOR CONSERVATION OR OPEN SPACE USE; AND TO AMEND SECTION 12-43-220, AS AMENDED, RELATING TO CLASSES OF PROPERTY AND APPLICABLE ASSESSMENT RATIOS FOR PURPOSES OF IMPOSITION OF THE PROPERTY TAX, SO AS TO MAKE A CONFORMING AMENDMENT.

02/28/13	House	Introduced and read first time (House Journal-page 55)
02/28/13	House	Referred to Committee on Ways and Means (House Journal-page 55)
04/09/14	House	Committee report: Favorable with amendment Ways and Means (House Journal-page 135)
04/29/14	House	Amended (House Journal-page 90)
04/29/14	House	Read second time (House Journal-page 90)
04/29/14	House	Roll call Yeas-106 Nays-0 (House Journal-page 92)
04/30/14	House	Read third time and sent to Senate
04/30/14	Senate	Introduced and read first time (Senate Journal-page 10)
04/30/14	Senate	Referred to Committee on Finance (Senate Journal-page 10)
04/30/14		Scrivener's error corrected