

## Session 119 - (2011-2012)

### **S 0389 General Bill, By Cromer and Rose**

**Summary:** Homestead tax exemption

A BILL TO AMEND SECTION 12-37-250, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE HOMESTEAD TAX EXEMPTION, SO AS TO PROVIDE THAT WHEN A PERSON WHO IS ENTITLED TO THE EXEMPTION REQUIRES DAILY MEDICAL ATTENTION, AND IT IS NECESSARY FOR THE PERSON TO RESIDE ELSEWHERE, THE PERSON MUST BE GRANTED THE HOMESTEAD TAX EXEMPTION; AND TO AMEND SECTION 12-43-220, AS AMENDED, RELATING TO ASSESSMENT RATIOS, SO AS TO PROVIDE THAT WHEN A PERSON WHO IS ENTITLED TO THE SPECIAL FOUR PERCENT ASSESSMENT RATIO REQUIRES DAILY MEDICAL ATTENTION, AND IT IS NECESSARY FOR THE PERSON TO RESIDE ELSEWHERE, THE PERSON MUST BE GRANTED THE SPECIAL ASSESSMENT RATIO.

**01/19/11 Senate Introduced and read first time (Senate Journal-page 4)**

**01/19/11 Senate Referred to Committee on Finance (Senate Journal-page 4)**