

## Session 115 - (2003-2004)

### S 0045 General Bill, By Elliott and Reese

**Summary:** Motor vehicle property taxes, credit or refund for lessee when vehicle is traded or returned

A BILL TO AMEND SECTION 12-37-2725, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE CANCELLATION OF A MOTOR VEHICLE LICENSE PLATE AND REGISTRATION FOR A REFUND OR CREDIT OF PROPERTY TAXES PAID ON THE VEHICLE TO ANOTHER, SO AS TO PROVIDE THAT THE LESSEE OF A MOTOR VEHICLE WHO ASSIGNS THE LEASE OR SURRENDERS THE LEASED VEHICLE TO THE LESSOR IS ELIGIBLE FOR A CREDIT OR REFUND ON PROPERTY TAXES PAID IF THE TERMS OF THE LEASE MADE THE LESSEE PRIMARILY LIABLE FOR THE PROPERTY TAX AND THE LESSEE IN FACT PAID THE TAX.

12/04/02	Senate	Prefiled
12/04/02	Senate	Referred to Committee on Finance
01/14/03	Senate	Introduced and read first time SJ-39
01/14/03	Senate	Referred to Committee on Finance SJ-39
02/19/03	Senate	Committee report: Favorable Finance SJ-15
02/20/03	Senate	Read second time SJ-13
02/20/03	Senate	Ordered to third reading with notice of amendments SJ-13
02/25/03	Senate	Read third time and sent to House SJ-21
02/26/03	House	Introduced and read first time HJ-9
02/26/03	House	Referred to Committee on Ways and Means HJ-9
04/22/04	House	Committee report: Favorable with amendment Ways and Means HJ-16
04/26/04		Scrivener's error corrected
04/27/04	House	Amended HJ-68
04/27/04	House	Read second time HJ-72
04/28/04	House	Read third time and returned to Senate with amendments HJ-15
04/29/04	Senate	Recommitted to Committee on Finance SJ-4