**South Carolina General Assembly**

118th Session, 2009-2010

**A88, R60, S278**

**STATUS INFORMATION**

Joint Resolution

Sponsors: Senator Alexander

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Introduced in the Senate on January 15, 2009

Introduced in the House on February 17, 2009

Last Amended on February 11, 2009

Passed by the General Assembly on May 14, 2009

Governor's Action: June 2, 2009, Signed

Summary: Property tax

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 1/15/2009 Senate Introduced and read first time [SJ](file:///h%3A%5CSJ%20Archive%5C2009%5C01-15-09.docx)‑6

 1/15/2009 Senate Referred to Committee on **Finance** [SJ](file:///h%3A%5CSJ%20Archive%5C2009%5C01-15-09.docx)‑6

 1/16/2009 Senate Referred to Subcommittee: Hayes (ch), Land, Courson, Matthews, Grooms

 2/4/2009 Senate Committee report: Favorable with amendment **Finance** [SJ](file:///h%3A%5CSJ%20Archive%5C2009%5C02-04-09.docx)‑5

 2/5/2009 Scrivener's error corrected

 2/10/2009 Senate Committee Amendment Amended and Adopted [SJ](file:///h%3A%5CSJ%20Archive%5C2009%5C02-10-09.docx)‑26

 2/11/2009 Senate Amended [SJ](file:///h%3A%5CSJ%20Archive%5C2009%5C02-11-09.docx)‑36

 2/11/2009 Senate Read second time [SJ](file:///h%3A%5CSJ%20Archive%5C2009%5C02-11-09.docx)‑36

 2/12/2009 Senate Read third time and sent to House [SJ](file:///h%3A%5CSJ%20Archive%5C2009%5C02-12-09.docx)‑12

 2/17/2009 House Introduced and read first time [HJ](file:///h%3A%5CHJ%20Archive%5C2009%5C02-17-09.docx)‑7

 2/17/2009 House Referred to Committee on **Ways and Means** [HJ](file:///h%3A%5CHJ%20Archive%5C2009%5C02-17-09.docx)‑7

 5/12/2009 House Recalled from Committee on **Ways and Means** [HJ](file:///h%3A%5CHJ%20Archive%5C2009%5C05-12-09.docx)‑41

 5/13/2009 House Read second time [HJ](file:///h%3A%5CHJ%20Archive%5C2009%5C05-13-09.docx)‑22

 5/14/2009 House Read third time and enrolled [HJ](file:///h%3A%5CHJ%20Archive%5C2009%5C05-14-09.docx)‑29

 5/27/2009 Ratified R 60

 6/2/2009 Signed By Governor

 6/11/2009 Effective date 06/02/09

 7/21/2009 Act No. 88

**VERSIONS OF THIS BILL**

[1/15/2009](file:///p%3A%5Cpprever%5C2009-10%5C278_20090115.docx)

[2/4/2009](file:///p%3A%5Cpprever%5C2009-10%5C278_20090204.docx)

[2/5/2009](file:///p%3A%5Cpprever%5C2009-10%5C278_20090205.docx)

[2/10/2009](file:///p%3A%5Cpprever%5C2009-10%5C278_20090210.docx)

[2/11/2009](file:///p%3A%5Cpprever%5C2009-10%5C278_20090211.docx)

[5/12/2009](file:///p%3A%5Cpprever%5C2009-10%5C278_20090512.docx)

(A88, R60, S278)

**A JOINT RESOLUTION TO ALLOW THE GOVERNING BODY OF A COUNTY BY RESOLUTION ADOPTED BY MAJORITY VOTE TO ALLOW COUNTY OFFICIALS CHARGED WITH COLLECTING TAXES ON REAL PROPERTY FOR PROPERTY TAX YEARS 2008 AND 2009 TO WAIVE OR REDUCE THE PENALTIES FOR LATE PAYMENTS, TO PROVIDE THAT THE RESOLUTION MUST PROVIDE THE TERMS AND CONDITIONS UNDER WHICH THE WAIVER OR REDUCTION APPLIES, TO REQUIRE WAIVERS OR REDUCTIONS TO BE GRANTED UNIFORMLY, TO REQUIRE THE APPROVAL OF LOCAL TAXING ENTITIES BEFORE THE RESOLUTION MAY BE PROPOSED, AND TO PROVIDE FOR REFUNDS WHERE APPLICABLE.**

Be it enacted by the General Assembly of the State of South Carolina:

**Waiver or reduction of property tax penalties**

SECTION 1. Notwithstanding the provisions of Section 12‑45‑180 of the 1976 Code, imposing penalties for late payment of property taxes on real property, the governing body of a county by resolution adopted by majority vote may allow county officials charged with the collection of property taxes to waive or reduce the late payment penalties otherwise applicable for taxes due on real property for property tax years 2008 and 2009 as long as the full property tax payment is made by April fifteenth of the applicable tax year. The resolution must specify those terms and conditions under which the penalties may be waived or reduced. However, a county only may waive or reduce the late payment penalties if the county does so uniformly, irrespective of the class of real property.

 Prior to proposing the resolution, each local taxing entity within the county whose taxes are collected by the county, must notify the county of its consent to the resolution.

 Following the adoption of the resolution, the county must refund any taxpayer the requisite amount if the taxpayer paid a late payment penalty and the taxpayer would have otherwise had the late payment penalty waived or reduced pursuant to the resolution.

**Time effective**

SECTION 2. This joint resolution takes effect upon approval by the Governor.

Ratified the 27th day of May, 2009.

Approved the 2nd day of June, 2009.

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