**South Carolina General Assembly**

120th Session, 2013-2014

**A133, R145, H3027**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. G.M. Smith, Pitts, Ballentine, J.E. Smith, Bernstein, Harrell, Cobb‑Hunter, Whipper and R.L. Brown

Document Path: l:\council\bills\nl\13021dg13.docx

Companion/Similar bill(s): 301, 3004, 3256

Introduced in the House on January 8, 2013

Introduced in the Senate on April 25, 2013

Last Amended on February 20, 2014

Passed by the General Assembly on March 5, 2014

Governor's Action: March 13, 2014, Signed

Summary: Property tax assessments

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/11/2012 House Prefiled

12/11/2012 House Referred to Committee on **Ways and Means**

1/8/2013 House Introduced and read first time ([House Journal‑page 57](file:///H:\HJ%20Archive\2013\01-08-13.docx))

1/8/2013 House Referred to Committee on **Ways and Means** ([House Journal‑page 57](file:///H:\HJ%20Archive\2013\01-08-13.docx))

1/23/2013 House Member(s) request name added as sponsor: Pitts

2/5/2013 House Member(s) request name added as sponsor: Ballentine

4/9/2013 House Member(s) request name added as sponsor: J.E.Smith, Bernstein

4/17/2013 House Member(s) request name added as sponsor: Harrell

4/18/2013 House Committee report: Favorable with amendment **Ways and Means** ([House Journal‑page 23](file:///H:\HJ%20Archive\2013\04-18-13.docx))

4/24/2013 House Member(s) request name added as sponsor: Cobb‑Hunter, Whipper, R.L.Brown

4/24/2013 House Amended ([House Journal‑page 150](file:///H:\HJ%20Archive\2013\04-24-13.docx))

4/24/2013 House Read second time ([House Journal‑page 150](file:///H:\HJ%20Archive\2013\04-24-13.docx))

4/24/2013 House Roll call Yeas‑104 Nays‑0 ([House Journal‑page 151](file:///H:\HJ%20Archive\2013\04-24-13.docx))

4/25/2013 House Read third time and sent to Senate ([House Journal‑page 35](file:///H:\HJ%20Archive\2013\04-25-13.docx))

4/25/2013 Senate Introduced and read first time ([Senate Journal‑page 6](file:///H:\SJ%20Archive\2013\04-25-13.docx))

4/25/2013 Senate Referred to Committee on **Finance** ([Senate Journal‑page 6](file:///H:\SJ%20Archive\2013\04-25-13.docx))

2/19/2014 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 21](file:///H:\SJ%20Archive\2014\02-19-14.docx))

2/20/2014 Senate Committee Amendment Adopted ([Senate Journal‑page 21](file:///H:\SJ%20Archive\2014\02-20-14.docx))

2/20/2014 Senate Read second time ([Senate Journal‑page 21](file:///H:\SJ%20Archive\2014\02-20-14.docx))

2/20/2014 Senate Roll call Ayes‑41 Nays‑0 ([Senate Journal‑page 21](file:///H:\SJ%20Archive\2014\02-20-14.docx))

2/26/2014 Senate Read third time and returned to House with amendments ([Senate Journal‑page 19](file:///H:\SJ%20Archive\2014\02-26-14.docx))

3/4/2014 House Debate adjourned until Wed., 3‑5‑14 ([House Journal‑page 70](file:///H:\HJ%20Archive\2014\03-04-14.docx))

3/5/2014 House Concurred in Senate amendment and enrolled ([House Journal‑page 37](file:///H:\HJ%20Archive\2014\03-05-14.docx))

3/5/2014 House Roll call Yeas‑77 Nays‑0 ([House Journal‑page 37](file:///H:\HJ%20Archive\2014\03-05-14.docx))

3/11/2014 Ratified R 145

3/13/2014 Signed By Governor

3/18/2014 Effective date See Act For Effective Date

3/19/2014 Act No. 133

**VERSIONS OF THIS BILL**

[12/11/2012](file:///p:\pprever\2013-14\3027_20121211.docx)

[4/18/2013](file:///p:\pprever\2013-14\3027_20130418.docx)

[4/24/2013](file:///p:\pprever\2013-14\3027_20130424.docx)

[2/19/2014](file:///p:\pprever\2013-14\3027_20140219.docx)

[2/20/2014](file:///p:\pprever\2013-14\3027_20140220.docx)

(A133, R145, H3027)

**AN ACT TO AMEND SECTION 12‑43‑220, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX ASSESSMENT RATIOS, SO AS TO PROVIDE THAT, IN CERTAIN SITUATIONS, AN ACTIVE DUTY MEMBER OF THE ARMED FORCES OF THE UNITED STATES MAY CLAIM THE FOUR PERCENT ASSESSMENT RATIO REGARDLESS OF THE OWNER’S RELOCATION AND REGARDLESS OF ANY RENTAL INCOME, AND TO PROVIDE THAT AN ACTIVE DUTY MEMBER OF THE ARMED FORCES OF THE UNITED STATES, IN CERTAIN SITUATIONS, MAY CLAIM THE FOUR PERCENT ASSESSMENT RATIO ON TWO RESIDENTIAL PROPERTIES SO LONG AS THE OWNER ATTEMPTS TO SELL THE FIRST RESIDENCE WITHIN THIRTY DAYS OF ACQUIRING THE SECOND RESIDENCE.**

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

**Special four percent assessment ratio for certain members of the armed forces**

SECTION 1. Section 12‑43‑220(c)(2)(v) of the 1976 Code is amended to read:

“(v)(A) A member of the armed forces of the United States on active duty who is a legal resident of and domiciled in another state is nevertheless deemed a legal resident and domiciled in this State for purposes of this item if the member’s permanent duty station is in this State. A copy of the member’s orders filed with the assessor is considered proof sufficient of the member’s permanent duty station.

(B) An active duty member of the Armed Forces of the United States eligible for and receiving the special assessment ratio for owner‑occupied residential property allowed pursuant to this subsection (c), who receives orders for a permanent change of station or a temporary duty assignment for at least one year, retains that four percent assessment ratio and applicable exemptions for so long as the owner remains on active duty, regardless of the owner’s subsequent relocation and regardless of any rental income attributable to the property. Subject to subsubitem (C), the provisions of this subsubitem (B) do not apply if the owner or a member of the owner’s household, as defined in item (2)(iii) of this subsection (c), claims the special four percent assessment ratio allowed pursuant to this subsection for any other residential property located in this State.

(C)(1) Notwithstanding any other provision of law, an active duty member of the Armed Forces of the United States meeting all the other requirements of this subsection who receives orders for a permanent change of station or a temporary duty assignment for at least one year, may claim the four percent assessment ratio and applicable exemptions for two residential properties located in the State so long as the owner attempts to sell the first acquired residence within thirty days of acquiring the second residence. The taxpayer must continue to attempt to sell the first acquired residence in any year in which the four percent assessment ratio is claimed.

(2) The four percent assessment ratio may not be claimed on both residences for more than two property tax years.

(3) This subsubitem does not apply unless the owner of the properties or the owner’s agent applies for the four percent assessment ratio on both residences before the first penalty date for the payment of taxes for the tax year for which the owner first claims eligibility for this assessment ratio. The burden of proof for eligibility for the four percent assessment ratio on both residences is on the taxpayer. The taxpayer must provide the proof the assessor requires, including, but not limited to, a copy of the owner’s most recently filed South Carolina individual income tax return and copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner. The taxpayer must apply to the county assessor by May fifteenth of each year to utilize the provisions of subsubitems (B) and (C). Along with the application, the applicant must submit a Leave and Earnings Statement (LES) from the current calendar year. Any information contained in the LES that is not related to the active duty status of the member may be redacted.

(D) For purposes of subsubitems (B) and (C), owner includes the spouse of the service member who jointly owns the qualifying property.

(E) The special four percent assessment ratio allowed by this subitem (v) must be construed as a property tax exemption for an amount of the fair market value of the residence sufficient to equal a four percent assessment ratio and other exemptions allowed applicable to property qualifying for the special assessment ratio.”

**Time effective**

SECTION 2. This act takes effect upon approval by the Governor and applies for property tax years beginning after 2013.

Ratified the 11th day of March, 2014.

Approved the 13th day of March, 2014.

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