**South Carolina General Assembly**

120th Session, 2013-2014

**H. 4513**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. McEachern

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Introduced in the House on January 16, 2014

Currently residing in the House Committee on **Ways and Means**

Summary: Farm vehicle equipped with a farm tag

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/16/2014 House Introduced and read first time ([House Journal‑page 232](file:///H:\HJ%20Archive\2014\01-16-14.docx))

1/16/2014 House Referred to Committee on **Ways and Means** ([House Journal‑page 232](file:///H:\HJ%20Archive\2014\01-16-14.docx))

**VERSIONS OF THIS BILL**

[1/16/2014](file:///p:\pprever\2013-14\4513_20140116.docx)

**A** **BILL**

TO AMEND SECTION 12‑37‑2640, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE ASSESSED VALUE OF MOTOR VEHICLES, SO AS TO PROVIDE THAT THE ASSESSED VALUE OF A MOTOR VEHICLE WITH A SPECIAL FARM VEHICLE LICENSE IS FIFTY DOLLARS IF THE VEHICLE IS AT LEAST TEN YEARS OLD, INSTEAD OF FIFTEEN YEARS OLD.

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

SECTION 1. Section 12‑37‑2640 of the 1976 Code is amended to read:

“Section 12‑37‑2640. The auditor shall determine the assessed value of the motor vehicle and shall calculate the amount of taxes on the vehicle. However, in the case of motor vehicles whose model year is fifteen years or more prior to the tax year, or in the case of a motor vehicle with a special farm vehicle license whose model year is ten years or more prior to the tax year, the assessed value is fifty dollars and in the case of a motor vehicle whose model year is less than fifteen years prior to the tax year, the assessed value must not be less than fifty dollars. The millage to be applied to motor vehicles licensed during January through December of each year must be that applied to other taxable property within the county, school district, special or tax district and, if applicable, the municipality for the preceding regular tax year.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to motor vehicle property tax years beginning after June 30, 2014.

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