**South Carolina General Assembly**

121st Session, 2015-2016

**A237, R254, H3710**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Hixon, Norman, Taylor, Wells, Hamilton, Atwater, Brannon, Gagnon, Corley, Ballentine, Southard, Clemmons, Delleney, Gambrell, Huggins, Kennedy, Kirby, Loftis, D.C. Moss, Pitts, Riley, Rivers, Simrill, Toole and Bedingfield

Document Path: l:\council\bills\bbm\9146dg15.docx

Introduced in the House on February 24, 2015

Introduced in the Senate on April 29, 2015

Last Amended on June 1, 2016

Passed by the General Assembly on June 2, 2016

Governor's Action: June 6, 2016, Signed

Summary: Multiple lot discount

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/24/2015 House Introduced and read first time ([House Journal‑page 18](file:///h:\HJ%20Archive\2015\02-24-15.docx))

2/24/2015 House Referred to Committee on **Labor, Commerce and Industry** ([House Journal‑page 18](file:///h:\HJ%20Archive\2015\02-24-15.docx))

4/23/2015 House Member(s) request name added as sponsor: Bedingfield

4/23/2015 House Committee report: Favorable with amendment **Labor, Commerce and Industry** ([House Journal‑page 12](file:///h:\HJ%20Archive\2015\04-23-15.docx))

4/28/2015 House Amended ([House Journal‑page 84](file:///h:\HJ%20Archive\2015\04-28-15.docx))

4/28/2015 House Read second time ([House Journal‑page 84](file:///h:\HJ%20Archive\2015\04-28-15.docx))

4/28/2015 House Roll call Yeas‑98 Nays‑0 ([House Journal‑page 85](file:///h:\HJ%20Archive\2015\04-28-15.docx))

4/29/2015 House Read third time and sent to Senate ([House Journal‑page 26](file:///h:\HJ%20Archive\2015\04-29-15.docx))

4/29/2015 House Roll call Yeas‑94 Nays‑0 ([House Journal‑page 26](file:///h:\HJ%20Archive\2015\04-29-15.docx))

4/29/2015 Senate Introduced and read first time ([Senate Journal‑page 13](file:///h:\SJ%20Archive\2015\04-29-15.docx))

4/29/2015 Senate Referred to Committee on **Finance** ([Senate Journal‑page 13](file:///h:\SJ%20Archive\2015\04-29-15.docx))

4/29/2015 Scrivener's error corrected

3/23/2016 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 14](file:///h:\SJ%20Archive\2016\03-23-16.docx))

5/12/2016 Senate Committee Amendment Adopted ([Senate Journal‑page 14](file:///h:\SJ%20Archive\2016\05-12-16.docx))

5/12/2016 Senate Read second time ([Senate Journal‑page 14](file:///h:\SJ%20Archive\2016\05-12-16.docx))

5/12/2016 Senate Roll call Ayes‑34 Nays‑10 ([Senate Journal‑page 14](file:///h:\SJ%20Archive\2016\05-12-16.docx))

6/1/2016 Senate Amended ([Senate Journal‑page 26](file:///h:\SJ%20Archive\2016\06-01-16.docx))

6/1/2016 Senate Read third time and returned to House with amendments ([Senate Journal‑page 26](file:///h:\SJ%20Archive\2016\06-01-16.docx))

6/1/2016 Senate Roll call Ayes‑41 Nays‑0 ([Senate Journal‑page 26](file:///h:\SJ%20Archive\2016\06-01-16.docx))

6/2/2016 House Concurred in Senate amendment and enrolled ([House Journal‑page 59](file:///h:\HJ%20Archive\2016\06-02-16.docx))

6/2/2016 House Roll call Yeas‑104 Nays‑0 ([House Journal‑page 59](file:///h:\HJ%20Archive\2016\06-02-16.docx))

6/2/2016 Ratified R 254

6/6/2016 Signed By Governor

6/10/2016 Effective date 06/06/16

6/13/2016 Act No. 237

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3710&session=121&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/24/2015](file:///p:\pprever\2015-16\3710_20150224.docx)

[4/23/2015](file:///p:\pprever\2015-16\3710_20150423.docx)

[4/28/2015](file:///p:\pprever\2015-16\3710_20150428.docx)

[4/29/2015](file:///p:\pprever\2015-16\3710_20150429.docx)

[3/23/2016](file:///p:\pprever\2015-16\3710_20160323.docx)

[5/12/2016](file:///p:\pprever\2015-16\3710_20160512.docx)

[6/1/2016](file:///p:\pprever\2015-16\3710_20160601.docx)

(A237, R254, H3710)

**AN ACT TO AMEND SECTION 12‑43‑225, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE MULTIPLE LOT DISCOUNT, SO AS TO PROVIDE AN ADDITIONAL YEAR OF ELIGIBILITY IN CERTAIN CIRCUMSTANCES.**

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

**Multiple lot discount extension**

SECTION 1. Section 12‑43‑225(D) of the 1976 Code, as last amended by Act 277 of 2014, is further amended to read:

“(D)(1) For lots which received the discount provided in subsection (B) on December 31, 2011, there is granted additional eligibility for that discount in all property tax years beginning after 2011 and before 2017, in addition to any remaining period provided for in subsection (B). If ten or more lots receiving the discount under this item are sold to a new owner primarily in the business of real estate development, the new owner may make written application within sixty days of the date of sale to the assessor for the remaining eligibility period under this item.

(2) For lots which received the discount provided in subsection (C) after December 31, 2008, and before January 1, 2012, upon written application to the assessor no later than thirty days after mailing of the property tax bill, there is granted additional eligibility for that discount in all property tax years beginning after 2011 and before 2017. If a lot receiving the additional eligibility under this item is transferred to a new owner primarily in the business of residential development or residential construction during its eligibility period, the new owner may apply to the county assessor for the discount allowed by this item for the remaining period of eligibility, which must be allowed if the new owner applied for the discount within thirty days of the mailing of the tax bill and meets the other requirements of this section.”

**Time effective**

SECTION 2. This act takes effect upon approval by the Governor.

Ratified the 2nd day of June, 2016.

Approved the 6th day of June, 2016.

\_\_\_\_\_\_\_\_\_\_