**A** **BILL**

TO AMEND SECTION 12‑37‑2680, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE DETERMINATION OF THE ASSESSED VALUE OF A VEHICLE, SO AS TO REQUIRE THE DEPARTMENT OF REVENUE TO POST ITS VALUE GUIDES AND MANUALS ON ITS WEBSITE, AND TO ALLOW THE DEPARTMENT TO DETERMINE VALUES IN A DIFFERENT MANNER IF THE NATIONALLY RECOGNIZED PUBLICATION PROHIBITS ITS PUBLIC PUBLISHING.

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

SECTION 1. Section 12‑37‑2680 of the 1976 Code is amended to read:

“Section 12‑37‑2680. (A) The assessed value of the vehicle must be determined as of the first day of the month preceding the beginning of the tax year for the vehicles. The assessed values must be published in guides or manuals by the South Carolina Department of Revenue and provided to the auditor of each county as often as may be necessary to provide for current values. Also, the guides or manuals must be posted in a conspicuous place on the Department of Revenue’s website. When the value of any vehicle is not set forth in the guide or manual the auditor shall determine the value from other available information.

(B) Notwithstanding Section 12‑37‑930, if the department derives its vehicle values from a nationally recognized publication that prohibits its public publishing, then the department may determine vehicle values using other available information.”

SECTION 2. This act takes effect January 1, 2016.

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