**South Carolina General Assembly**

123rd Session, 2019-2020

**A145, R151, S207**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Young

Document Path: l:\s-res\try\002reas.sp.try.docx

Companion/Similar bill(s): 619

Introduced in the Senate on January 8, 2019

Introduced in the House on January 23, 2019

Last Amended on September 22, 2020

Passed by the General Assembly on September 22, 2020

Governor's Action: September 28, 2020, Signed

Summary: Assessment ratios

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/12/2018 Senate Prefiled

 12/12/2018 Senate Referred to Committee on **Finance**

 1/8/2019 Senate Introduced and read first time ([Senate Journal‑page 134](file:///h%3A%5Csj%5C20190108.docx))

 1/8/2019 Senate Referred to Committee on **Finance** ([Senate Journal‑page 134](file:///h%3A%5Csj%5C20190108.docx))

 1/16/2019 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 7](file:///h%3A%5Csj%5C20190116.docx))

 1/17/2019 Scrivener's error corrected

 1/22/2019 Senate Read second time ([Senate Journal‑page 17](file:///h%3A%5Csj%5C20190122.docx))

 1/22/2019 Senate Roll call Ayes‑42 Nays‑0 ([Senate Journal‑page 17](file:///h%3A%5Csj%5C20190122.docx))

 1/23/2019 Senate Read third time and sent to House ([Senate Journal‑page 10](file:///h%3A%5Csj%5C20190123.docx))

 1/23/2019 House Introduced and read first time ([House Journal‑page 12](file:///h%3A%5Chj%5C20190123.docx))

 1/23/2019 House Referred to Committee on **Labor, Commerce and Industry** ([House Journal‑page 12](file:///h%3A%5Chj%5C20190123.docx))

 2/5/2020 House Recalled from Committee on **Labor, Commerce and Industry** ([House Journal‑page 50](file:///h%3A%5Chj%5C20200205.docx))

 2/5/2020 House Committed to Committee on **Ways and Means** ([House Journal‑page 50](file:///h%3A%5Chj%5C20200205.docx))

 9/15/2020 House Committee report: Favorable **Ways and Means** ([House Journal‑page 63](file:///h%3A%5Chj%5C20200915.docx))

 9/16/2020 House Amended ([House Journal‑page 48](file:///h%3A%5Chj%5C20200916.docx))

 9/16/2020 House Read second time ([House Journal‑page 48](file:///h%3A%5Chj%5C20200916.docx))

 9/16/2020 House Roll call Yeas‑109 Nays‑0 ([House Journal‑page 48](file:///h%3A%5Chj%5C20200916.docx))

 9/22/2020 Scrivener's error corrected

 9/22/2020 House Read third time and returned to Senate with amendments ([House Journal‑page 23](file:///h%3A%5Chj%5C20200922.docx))

 9/22/2020 Senate House amendment amended ([Senate Journal‑page 38](file:///h%3A%5Csj%5C20200922.docx))

 9/22/2020 Senate Roll call Ayes‑40 Nays‑0 ([Senate Journal‑page 38](file:///h%3A%5Csj%5C20200922.docx))

 9/22/2020 Senate Returned to House with amendments ([Senate Journal‑page 38](file:///h%3A%5Csj%5C20200922.docx))

 9/22/2020 House Concurred in Senate amendment and enrolled ([House Journal‑page 86](file:///h%3A%5Chj%5C20200922.docx))

 9/22/2020 House Roll call Yeas‑104 Nays‑0 ([House Journal‑page 86](file:///h%3A%5Chj%5C20200922.docx))

 9/25/2020 Ratified R 151

 9/28/2020 Signed By Governor

 10/2/2020 Effective date 09/28/20

 10/2/2020 Act No.  145

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=207&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/12/2018](file:///p%3A%5Cpprever%5C2019-20%5C207_20181212.docx)

[1/16/2019](file:///p%3A%5Cpprever%5C2019-20%5C207_20190116.docx)

[1/17/2019](file:///p%3A%5Cpprever%5C2019-20%5C207_20190117.docx)

[9/15/2020](file:///p%3A%5Cpprever%5C2019-20%5C207_20200915.docx)

[9/16/2020](file:///p%3A%5Cpprever%5C2019-20%5C207_20200916.docx)

[9/22/2020](file:///p%3A%5Cpprever%5C2019-20%5C207_20200922.docx)

[9/22/2020-A](file:///p%3A%5Cpprever%5C2019-20%5C207_20200922A.docx)

(A145, R151, S207)

**AN ACT TO AMEND SECTION 12‑43‑220, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROGRAMS AND UNIFORM ASSESSMENT RATIOS FOR COUNTY EQUALIZATION AND REASSESSMENT, SO AS TO PROVIDE THAT AN OWNER ELIGIBLE FOR AND RECEIVING THE SPECIAL ASSESSMENT PURSUANT TO SECTION 12‑43‑220 WHO IS RESIDING AT A NURSING HOME RETAINS THE SPECIAL ASSESSMENT RATIO OF FOUR PERCENT FOR AS LONG AS THE OWNER REMAINS IN THE NURSING HOME; TO AMEND SECTION 12‑37‑220, RELATING TO GENERAL PROPERTY TAX EXEMPTIONS, SO AS TO PROVIDE AN EXEMPTION FOR CERTAIN LEASEHOLD INTERESTS IN AND IMPROVEMENTS TO PROPERTY OWNED BY AN ENTITY THAT PROVIDES CERTAIN HOUSING ACCOMMODATIONS TO LOW INCOME PERSONS; AND TO AMEND SECTION 31‑6‑30, RELATING TO HOUSING AND REDEVELOPMENT DEFINITIONS, SO AS TO PROVIDE THAT A REDEVELOPMENT PROJECT INCLUDES AFFORDABLE HOUSING PROJECTS WHERE ALL OR A PART OF NEW PROPERTY TAX REVENUES GENERATED IN THE TAX INCREMENT FINANCING DISTRICT ARE USED TO PROVIDE OR SUPPORT PUBLICLY AND PRIVATELY OWNED AFFORDABLE HOUSING IN THE DISTRICT OR IS USED TO PROVIDE INFRASTRUCTURE PROJECTS TO SUPPORT PUBLICLY AND PRIVATELY OWNED AFFORDABLE HOUSING IN THE DISTRICT.**

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

**Special property tax assessment ratio for nursing home residents**

SECTION 1. Section 12‑43‑220(c)(2) of the 1976 Code is amended by adding a subitem at the end to read:

 “(ix) If an owner who is entitled to the special assessment ratio for owner‑occupied residential property allowed pursuant to this subsection (c), becomes a patient at a nursing home or a community residential care facility, then the owner retains the four percent assessment ratio and applicable exemptions for as long as the owner remains in the home or facility so long as the owner otherwise qualifies, has an intention of returning to the property, and the property is not rented in excess of the amount allowed by this item (c)(2). For purposes of this subitem, nursing home and community residential care facility have the same meaning as provided in Section 44‑7‑130.”

**Property tax exemption for certain leasehold interests and improvements**

SECTION 2.A. Section 12‑37‑220(B)(11)(e) of the 1976 Code is amended to read:

 “(e) all property of nonprofit housing corporations or instrumentalities of these corporations when the property is devoted to providing housing to low or very low income residents. A nonprofit housing corporation or its instrumentality must satisfy the safe harbor provisions of Revenue Procedure 96‑32 issued by the Internal Revenue Service for this exemption to apply. For purposes of this subitem, property of nonprofit housing corporations or instrumentalities of these corporations includes all leasehold interests in and improvements to property owned by an entity that provides housing accommodations to persons of low or very low income, and in which a wholly owned affiliate or wholly owned instrumentality of a nonprofit housing corporation is the general partner, managing member, or the equivalent. However, the exemption allowed by this subitem only applies if the property of nonprofit housing corporations or instrumentalities of these corporations satisfies the safe harbor provisions of Revenue Procedure 96‑32 issued by the Internal Revenue Service;”

B. This SECTION takes effect upon approval by the Governor and applies to property tax years beginning after 2020.

**Definition of redevelopment project**

SECTION 3. Section 31‑6‑30(6) of the 1976 Code is amended to read:

 “(6) ‘Redevelopment project’ means any buildings, improvements, including street, road, and highway improvements, water, sewer and storm drainage facilities, parking facilities, tourism and recreation‑related facilities, energy production or transmission infrastructure, communications technology, and public transportation infrastructure including, but not limited to, rail and airport facilities. Any project or undertaking authorized under Section 6‑21‑50 also may qualify as a redevelopment project under this chapter. All the projects are to be publicly owned. A redevelopment may be located outside of the redevelopment area provided the municipality makes specific findings of benefit to the redevelopment project area and the project area is located within the municipal limits. A redevelopment project for purposes of this chapter also includes affordable housing projects where all or a part of new property tax revenues generated in the tax increment financing district are used to provide or support publicly and privately owned affordable housing in the district or is used to provide infrastructure projects to support publicly and privately owned affordable housing in the district. The term ‘affordable housing’ as used herein means residential housing for rent or sale that is appropriately priced for rent or sale to a person or family whose income does not exceed eighty percent of the median income for the local area, with adjustments for household size, according to the latest figures available from the United States Department of Housing and Urban Development (HUD).”

**Time effective**

SECTION 4. This act takes effect upon approval by the Governor.

Ratified the 25th day of September, 2020.

Approved the 28th day of September, 2020.

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