**South Carolina General Assembly**

123rd Session, 2019-2020

**A96, R5, H3630**

**STATUS INFORMATION**

Joint Resolution

Sponsors: Reps. Stavrinakis, McCoy, Collins, W. Newton, Mace, Clary, Brown, Gilliard, King, Mack, Erickson, Bradley, McDaniel, Moore, Matthews, Funderburk and Norrell

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Introduced in the House on January 16, 2019

Introduced in the Senate on January 22, 2019

Last Amended on February 7, 2019

Passed by the General Assembly on February 14, 2019

Governor's Action: February 21, 2019, Signed

Summary: Property tax penalty schedule

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 1/16/2019 House Introduced and read first time ([House Journal‑page 29](file:///h%3A%5Chj%5C20190116.docx))

 1/16/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 29](file:///h%3A%5Chj%5C20190116.docx))

 1/16/2019 House Recalled from Committee on **Ways and Means** ([House Journal‑page 49](file:///h%3A%5Chj%5C20190116.docx))

 1/17/2019 House Member(s) request name added as sponsor: Clary, Brown, Gilliard, King, Mack, Erickson, Bradley, McDaniel, Moore, Simmons, Funderburk, Norrell

 1/17/2019 House Read second time ([House Journal‑page 19](file:///h%3A%5Chj%5C20190117.docx))

 1/17/2019 House Roll call Yeas‑109 Nays‑0 ([House Journal‑page 19](file:///h%3A%5Chj%5C20190117.docx))

 1/17/2019 House Unanimous consent for third reading on next legislative day ([House Journal‑page 21](file:///h%3A%5Chj%5C20190117.docx))

 1/18/2019 House Read third time and sent to Senate ([House Journal‑page 2](file:///h%3A%5Chj%5C20190118.docx))

 1/22/2019 Senate Introduced and read first time ([Senate Journal‑page 13](file:///h%3A%5Csj%5C20190122.docx))

 1/22/2019 Senate Referred to Committee on **Finance** ([Senate Journal‑page 13](file:///h%3A%5Csj%5C20190122.docx))

 2/5/2019 Senate Recalled from Committee on **Finance** ([Senate Journal‑page 3](file:///h%3A%5Csj%5C20190205.docx))

 2/7/2019 Senate Amended ([Senate Journal‑page 16](file:///h%3A%5Csj%5C20190207.docx))

 2/7/2019 Senate Read second time ([Senate Journal‑page 16](file:///h%3A%5Csj%5C20190207.docx))

 2/7/2019 Senate Roll call Ayes‑40 Nays‑0 ([Senate Journal‑page 16](file:///h%3A%5Csj%5C20190207.docx))

 2/12/2019 Senate Read third time and returned to House with amendments ([Senate Journal‑page 175](file:///h%3A%5Csj%5C20190212.docx))

 2/14/2019 House Concurred in Senate amendment and enrolled ([House Journal‑page 36](file:///h%3A%5Chj%5C20190214.docx))

 2/14/2019 House Roll call Yeas‑110 Nays‑0 ([House Journal‑page 36](file:///h%3A%5Chj%5C20190214.docx))

 2/20/2019 Ratified R 5

 2/21/2019 Signed By Governor

 2/28/2019 Effective date 02/21/19

 7/10/2019 Act No.  96

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3630&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/16/2019](file:///p%3A%5Cpprever%5C2019-20%5C3630_20190116.docx)

[1/16/2019-A](file:///p%3A%5Cpprever%5C2019-20%5C3630_20190116A.docx)

[2/5/2019](file:///p%3A%5Cpprever%5C2019-20%5C3630_20190205.docx)

[2/7/2019](file:///p%3A%5Cpprever%5C2019-20%5C3630_20190207.docx)

(A96, R5, H3630)

**A JOINT RESOLUTION TO DELAY THE PROPERTY TAX PENALTY SCHEDULE BY THREE MONTHS ON REAL PROPERTY OWNED BY CERTAIN INDIVIDUALS AFFECTED BY THE SHUTDOWN OF THE FEDERAL GOVERNMENT.**

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

**Delay of Property Tax Penalty Schedule**

SECTION 1. (A) For property tax year 2018 for which property taxes are due on January 15, 2019, the penalty schedule for unpaid property taxes and assessments set forth in Section 12‑45‑180, including the commencement of a tax execution, must be delayed by three months in each portion of the schedule.

 (B)(1) This section only applies if the owner of the real property is employed by the federal government and did not receive his federal salary on the normal schedule during the shutdown that began on December 22, 2018. This section also applies if the owner of the real property contracts with the federal government and the federal shutdown has caused him to lose at least fifty percent of his income during the shutdown, as determined by the county treasurer.

 (2) The burden of proof of eligibility for the delay is on the taxpayer. The taxpayer must provide the county treasurer with whatever proof the treasurer determines necessary to determine eligibility.

 (C) Nothing in this section may be construed to mean that real property taxes and assessments are not still due on or before January 15, 2019, or thirty days after the mailing of tax notices, whichever occurs later. Also, nothing in this section may be construed to affect the procedure for appealing real property taxes and assessments.

**Time effective**

SECTION 2. This joint resolution takes effect upon approval by the Governor. If penalties have been added before the effective date of this joint resolution, the auditor shall adjust the penalties in conformity with the provisions of this joint resolution. If penalties have been paid before the effective date of this act, the taxpayer is entitled to a refund of penalties paid.

Ratified the 20th day of February, 2019.

Approved the 21st day of February, 2019.

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