**South Carolina General Assembly**

123rd Session, 2019-2020

**H. 3736**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Spires, Calhoon, Ballentine, Huggins, Caskey, Toole and Wooten

Document Path: l:\council\bills\nbd\11200dg19.docx

Introduced in the House on January 23, 2019

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

Summary: Property tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/23/2019 House Introduced and read first time ([House Journal‑page 10](file:///h:\hj\20190123.docx))

1/23/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 10](file:///h:\hj\20190123.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3736&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/23/2019](file:///p:\pprever\2019-20\3736_20190123.docx)

**A** **BILL**

TO AMEND SECTION 12‑37‑220, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO ALLOW AN EXEMPTION FROM ALL PROPERTY TAX EQUAL TO ONE HUNDRED PERCENT OF THE VALUE SUBJECT TO TAX OF AN OWNER‑OCCUPIED RESIDENCE IF THE OWNER HAS ATTAINED THE AGE OF SIXTY‑FIVE YEARS.

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

SECTION 1. Section 12‑37‑220(B) of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

“( ) Effective for property tax years beginning after 2018 and to the extent not already exempt pursuant to Section 12‑37‑250 and this section, one hundred percent of any remaining fair market value of an owner‑occupied residential property subject to tax receiving the exemption allowed pursuant to Section 12‑37‑250 based on the age of the owner is exempt from all property tax. This additional exemption continues to apply for a surviving spouse in the same manner that the exemption allowed pursuant to Section 12‑37‑250 continues to apply.”

SECTION 2. This act takes effect upon approval by the Governor and applies for property tax years beginning after 2018.

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