**South Carolina General Assembly**

124th Session, 2021-2022

**S. 149**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Massey and Garrett

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Introduced in the Senate on January 12, 2021

Currently residing in the Senate Committee on **Finance**

Summary: Ad Valorem tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/9/2020 Senate Prefiled

12/9/2020 Senate Referred to Committee on **Finance**

1/12/2021 Senate Introduced and read first time ([Senate Journal‑page 192](file:///h:\sj\20210112.docx))

1/12/2021 Senate Referred to Committee on **Finance** ([Senate Journal‑page 192](file:///h:\sj\20210112.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=149&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/9/2020](file:///p:\pprever\2021-22\149_20201209.docx)

**A** **BILL**

TO AMEND SECTION 12-37-220(B)(1)(e)(i) OF THE 1976 CODE, RELATING TO CLASSES OF PROPERTY THAT ARE EXEMPT FROM AD VALOREM TAXATION, TO PROVIDE THAT CURRENT VOLUNTEER FIREFIGHTERS ARE ELIGIBLE FOR THE TAX EXEMPTION ON PROPERTY THEY OWN.

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

SECTION 1. Section 12-37-220(B)(1)(e)(i) is amended to read:

“(i) ‘eligible owner’ means:

(A) a veteran of the armed forces of the United States who is permanently and totally disabled as a result of a service connected disability and who files with the Department of Revenue a certificate signed by the county service officer certifying this disability;

(B) a former law enforcement officer as further defined in Section 23 23 10, who is permanently and totally disabled as a result of a law enforcement service connected disability;

(C) a former firefighter, including a former volunteer firefighter as further defined in Chapter 80, Title 40, who is permanently and totally disabled as a result of a firefighting service connected disability; or

(D) a current volunteer firefighter;”

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

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