**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3609**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Jefferson, Pendarvis and Taylor

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Introduced in the House on January 11, 2023

Currently residing in the House

Summary: Property tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/11/2023 House Introduced and read first time ([House Journal‑page 36](h:\hj\20230111.docx))

1/11/2023 House Referred to Committee on **Ways and Means** ([House Journal‑page 36](h:\hj\20230111.docx))

1/19/2023 House Member(s) request name added as sponsor: Taylor

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3609&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/11/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/3609_20230111.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-37-220, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO EXEMPT HEIRS' PROPERTY OWNED BY CERTAIN DISABLED VETERANS.

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

SECTION 1. Section 12‑37‑220(B) of the S.C. Code is amended by adding an item to read:

(54) heirs’ property owned by 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. For purposes of this item, “heirs’ property” has the same meaning as provided in Section 15‑61‑320.

SECTION 2. This act takes effect upon approval by the Governor and first applies to property tax years beginning after 2022.

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