

## Session 108 - (1989-1990)

### **S 1407 General Bill, By N.W. Smith**

A Bill to amend Section 12-43-220, as amended, Code of Laws of South Carolina, 1976, relating to roll-back taxes on real property, so as to exempt real property from the roll-back tax assessment when the change in use is from agricultural to residential, involves five acres or less, and is the result of a gift from one family member to another.

**03/20/90 Senate Introduced and read first time SJ-5**

**03/20/90 Senate Referred to Committee on Finance SJ-6**