

## Session 113 - (1999-2000)

### **S 0274 General Bill, By Wilson, Reese and Grooms**

**Summary:** Property tax exemption on personal property of aging when paid for five preceding years on; Taxation

A BILL TO AMEND SECTION 12-37-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO EXEMPT A BOAT, BOAT MOTOR, OR PRIVATE PASSENGER MOTOR VEHICLE OWNED BY AN INDIVIDUAL SIXTY-FIVE YEARS OF AGE OR OLDER WHO HAS PAID PROPERTY TAXES ON SUCH AN ITEM OF PERSONAL PROPERTY FOR AT LEAST THE FIVE PRECEDING PROPERTY TAX YEARS AND TO EXEMPT THE OWNER-OCCUPIED RESIDENCE OF AN INDIVIDUAL SIXTY-FIVE YEARS OF AGE OR OLDER WHO HAS PAID PROPERTY TAXES ON A PERSONAL RESIDENCE FOR AT LEAST THE FIVE PRECEDING PROPERTY TAX YEARS.

**12/16/98 Senate Prefiled**

**12/16/98 Senate Referred to Committee on Finance**

**01/12/99 Senate Introduced and read first time SJ-104**

**01/12/99 Senate Referred to Committee on Finance SJ-104**