

## Session 113 - (1999-2000)

### **S 0030 Joint Resolution, By Wilson, Courson, Ryberg, Russell, Reese, Grooms and Setzler**

**Summary:** Property tax assessments, separate millage levy on personal items and motor vehicle; Taxation, Exemptions

A JOINT RESOLUTION PROPOSING AN AMENDMENT TO ARTICLE X, CONSTITUTION OF SOUTH CAROLINA, 1895, RELATING TO FINANCE AND TAXATION, BY ADDING SECTION 1A AND AMENDING SECTION 6, SO AS TO PROVIDE THAT PROPERTY TAX MUST BE LEVIED SEPARATELY ON ANY CLASSIFICATION OF PERSONAL PROPERTY CREATED TO INCLUDE PRIVATE PASSENGER MOTOR VEHICLES AND TO PROVIDE THAT THE MILLAGE RATE IMPOSED ON THIS NEW CLASS MAY NOT EXCEED THE RATE IMPOSED FOR 2000 AND TO MAKE A CONFORMING AMENDMENT, AND PROPOSING AN AMENDMENT TO ARTICLE X, SECTION 1, RELATING TO THE UNIFORM ASSESSMENT OF PROPERTY FOR PURPOSES OF PROPERTY TAXATION, SO AS TO CREATE A NEW PROPERTY TAX CLASSIFICATION CONSISTING OF PRIVATE PASSENGER MOTOR VEHICLES, AS DEFINED BY LAW, TAXED AS AN ASSESSMENT EQUAL TO TEN AND ONE-HALF PERCENT OF THE FAIR MARKET VALUE OF THE PROPERTY.

**11/18/98 Senate Prefiled**

**11/18/98 Senate Referred to Committee on Finance**

**01/12/99 Senate Introduced and read first time SJ-19**

**01/12/99 Senate Referred to Committee on Finance SJ-19**