

## Session 117 - (2007-2008)

### H\*3233 (Rat #0127, Act #0091 of 2007) General Bill, By Scarborough and Umphlett

**Summary:** Watercraft and outboard motor property tax

AN ACT TO AMEND SECTION 50-23-295, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE REQUIREMENT FOR PERSONAL PROPERTY TAXES ON A WATERCRAFT AND OUTBOARD MOTOR TO BE CURRENT BEFORE THE TITLE TO THESE ITEMS MAY BE TRANSFERRED, SO AS TO PROVIDE THAT THIS PROHIBITION ON THE TRANSFER OF TITLE APPLIES ONLY FOR PROPERTY TAXES DUE FOR PROPERTY TAX YEARS BEGINNING AFTER 1999, TO ELIMINATE UNNECESSARY LANGUAGE, MAKE TECHNICAL CHANGES, AND TO PROVIDE EFFECTIVE BEGINNING THREE YEARS AFTER THE EFFECTIVE DATE OF THIS ACT ADDITIONAL ENFORCEMENT PROVISIONS INCLUDING SUSPENSION OF TITLE AND A REINSTATEMENT FEE OF FIVE HUNDRED DOLLARS, TO PROVIDE THAT USED WATERCRAFT AND USED OUTBOARD MOTORS OBTAINED FROM A LICENSED DEALER ON OR AFTER OCTOBER 3, 2000, ARE FREE OF THE LIEN FOR THE PAYMENT OF PROPERTY TAXES FOR PROPERTY TAX YEARS BEFORE 2000, TO PROVIDE THAT NO REFUNDS OF PROPERTY TAXES ON WATERCRAFT AND OUTBOARD MOTORS ARE PAYABLE FOR PROPERTY TAX YEARS BEFORE 2000 PURSUANT TO THE PROVISIONS OF THIS ACT; TO REPEAL ACT 451 OF 2002 RELATING TO TRANSFER OF TITLES TO WATERCRAFT IN LEXINGTON COUNTY; AND TO AMEND SECTION 50-23-60, AS AMENDED, RELATING TO THE TITLING OF WATERCRAFT AND OUTBOARD MOTORS, SO AS TO REQUIRE ADDITIONAL INFORMATION ON TITLE APPLICATIONS. - ratified title

01/11/07	House	Introduced and read first time HJ-278
01/11/07	House	Referred to Committee on Ways and Means HJ-278
01/17/07	House	Member(s) request name added as sponsor: Umphlett
04/18/07	House	Committee report: Favorable Ways and Means HJ-16
04/24/07	House	Read second time HJ-90
04/25/07	House	Read third time and sent to Senate HJ-21
04/25/07	Senate	Introduced and read first time SJ-13
04/25/07	Senate	Referred to Committee on Fish, Game and Forestry SJ-13
05/23/07	Senate	Committee report: Favorable with amendment Fish, Game and Forestry SJ-55
05/24/07	Senate	Committee Amendment Adopted SJ-43
05/24/07	Senate	Read second time SJ-43
05/29/07	Senate	Read third time and returned to House with amendments SJ-34
05/31/07	House	Debate adjourned HJ-35
05/31/07	House	Debate adjourned on Senate amendments until Tuesday, June 5, 2007 HJ-73
06/05/07	House	Senate amendment amended HJ-62
06/05/07	House	Returned to Senate with amendments HJ-65
06/06/07	Senate	Concurred in House amendment and enrolled SJ-94
06/07/07		Ratified R 127
06/14/07		Signed By Governor
06/20/07		Copies available
06/20/07		Effective date 06/14/07
06/27/07		Act No. 91