

Session 126 - (2025-2026)

H 3841 General Bill, By Hewitt, B. Newton, Yow, Hardee, Bailey, M.M. Smith, Teeple, Kirby, Bustos, Landing, Brewer, Hartnett, Lawson, Davis and Murphy

Summary: Property tax

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-43-220, RELATING TO ASSESSMENT RATIOS, SO AS TO PROVIDE THAT UNDER CERTAIN CIRCUMSTANCES, PROPERTY RECEIVING THE FOUR PERCENT ASSESSMENT RATIO SHALL CONTINUE AT FOUR PERCENT WHEN THE OWNER DIES; AND BY ADDING SECTION 12-37-460 SO AS TO PROVIDE THAT UNDER CERTAIN CIRCUMSTANCES PROPERTY TAX EXEMPTIONS SHALL CONTINUE TO APPLY WHEN THE OWNER DIES.

01/30/25 House Introduced and read first time (House Journal-page 31)

01/30/25 House Referred to Committee on Ways and Means (House Journal-page 31)