

## Session 119 - (2011-2012)

### **S 0499 General Bill, By Rose**

**Summary:** Taxation of new structures

A BILL TO AMEND SECTION 12-37-670, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO LISTING NEW STRUCTURES FOR TAXATION, SO AS TO PROVIDE THAT PREVIOUSLY UNTAXED IMPROVEMENTS TO REAL PROPERTY MUST BE LISTED FOR TAXATION BY THE FIRST DAY OF THE NEXT CALENDAR QUARTER AFTER A CERTIFICATE OF OCCUPANCY IS ISSUED OR THE STRUCTURE IS OCCUPIED.

**02/03/11 Senate Introduced and read first time (Senate Journal-page 6)**

**02/03/11 Senate Referred to Committee on Finance (Senate Journal-page 6)**