

Session 120 - (2013-2014)

H 5080 General Bill, By Rutherford

Summary: Property tax

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING ARTICLE 27 TO CHAPTER 37, TITLE 12 SO AS TO CONFORM, BEGINNING IN 2015, THE IMPOSITION OF ANNUAL PROPERTY TAX ON WATERCRAFT AND OUTBOARD MOTORS TO THE PAYMENT IN THE ADVANCE SYSTEM CURRENTLY USED FOR IMPOSING PROPERTY TAX ON MOTOR VEHICLES; BY ADDING ARTICLE 4 TO CHAPTER 23, TITLE 50 SO AS TO PROVIDE FOR THE ANNUAL REGISTRATION OF OUTBOARD MOTORS FOR A FEE OF TEN DOLLARS, THEREBY PROVIDING A TAX YEAR FOR AN OUTBOARD MOTOR FOR THE ADMINISTRATION OF THE ADVANCE PAYMENT OF PROPERTY TAX ON OUTBOARD MOTORS; TO AMEND SECTION 50-23-11, AS AMENDED, RELATING TO DEALER DEMONSTRATION NUMBERS FOR WATERCRAFT, SO AS TO PROVIDE SUCH DEMONSTRATION NUMBERS FOR OUTBOARD MOTORS; AND TO AMEND ARTICLE 3, CHAPTER 23, TITLE 50, RELATING TO THE NUMBERING OF WATERCRAFT, SO AS TO REDUCE THE DURATION OF THE CERTIFICATE OF NUMBER FROM THREE YEARS TO ONE YEAR, THEREBY PROVIDING A TAX YEAR FOR A WATERCRAFT FOR THE ADMINISTRATION OF THE ADVANCE PAYMENT OF PROPERTY TAX ON WATERCRAFT AND TO PRORATE THE EXISTING THREE-YEAR THIRTY-DOLLAR FEE TO TEN DOLLARS A YEAR, TO PROVIDE PENALTIES FOR VIOLATIONS, AND TO PROVIDE TRANSITION PROVISIONS.

04/09/14 House Introduced and read first time (House Journal-page 10)

04/09/14 House Referred to Committee on Ways and Means (House Journal-page 10)