

## Session 113 - (1999-2000)

### S 0517 General Bill, By Land

#### *Similar (H 3548)*

**Summary:** Homestead exemption from property tax, transfer when taxpayer changes legal residence; Taxation

A BILL TO AMEND SECTION 12-37-250, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE HOMESTEAD EXEMPTION FROM PROPERTY TAX, SO AS TO PROVIDE FOR THE TRANSFER OF THE HOMESTEAD EXEMPTION WHEN A QUALIFIED TAXPAYER WHO HAS BEEN RECEIVING THE EXEMPTION IN THE COUNTY OF HIS LEGAL RESIDENCE CHANGES HIS LEGAL RESIDENCE TO ANOTHER COUNTY DURING THE TAX YEAR AND GIVES NOTICE OF THE TRANSFER BY SEPTEMBER FIFTEENTH OF THAT TAX YEAR, AND TO PROVIDE THAT THE COUNTY AUDITOR'S OFFICE DETERMINE THAT THE REQUIREMENTS FOR THE TRANSFER OF THE EXEMPTION ARE SATISFIED.

**02/23/99 Senate Introduced and read first time SJ-2**

**02/23/99 Senate Referred to Committee on Finance SJ-2**