

## Session 121 - (2015-2016)

**S 0995 General Bill, By Campbell, Grooms, Verdin, Bryant, Setzler and Campsen**

***Similar (H 4712)***

**Summary:** Agriculture real property, mobile home, and lessee improvements

A BILL TO AMEND SECTION 12-43-230, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE TREATMENT OF AGRICULTURAL REAL PROPERTY, MOBILE HOME, AND LESSEE IMPROVEMENTS TO REAL PROPERTY, SO AS TO CLASSIFY OFF-PREMISES OUTDOOR ADVERTISING SIGNS AS PERSONAL PROPERTY AND TO PROVIDE THAT UNDER CERTAIN CIRCUMSTANCES AN OFF-PREMISES SIGN SITE MUST BE TAXED AT ITS VALUE WHICH EXISTED BEFORE THE ERECTION OF THE SIGN.

**01/14/16 Senate Introduced and read first time (Senate Journal-page 7)**

**01/14/16 Senate Referred to Committee on Finance (Senate Journal-page 7)**