

## Session 115 - (2003-2004)

### S 1170 General Bill, By Hayes

**Summary:** Property tax exemptions and income tax deductions, volunteer firefighters; provisions

A BILL TO AMEND SECTION 12-37-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO ALLOW THE GOVERNING BODY OF A COUNTY BY ORDINANCE TO EXEMPT FROM PROPERTY TAX AN AMOUNT OF THE FAIR MARKET VALUE OF THE HOMESTEAD OF A VOLUNTEER FIREFIGHTER UP TO AND INCLUDING ONE HUNDRED PERCENT AND TO PROVIDE THAT ONLY A VOLUNTEER FIREFIGHTER REGISTERED WITH THE STATE FIRE MARSHAL AND WHO EARNED THE POINTS NECESSARY FOR A VOLUNTEER FIREFIGHTER TO CLAIM THE INCOME TAX DEDUCTION ALLOWED VOLUNTEER FIREFIGHTERS IN THE MOST RECENTLY COMPLETED INCOME TAX YEAR.

**04/20/04 Senate Introduced and read first time SJ-3**

**04/20/04 Senate Referred to Committee on Finance SJ-3**