

Session 124 - (2021-2022)

S*0233 (Rat #0252, Act #0236 of 2022) General Bill, By Turner

Summary: Property tax; local government service fees

AN ACT TO AMEND SECTION 12-37-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO PROVIDE THAT A QUALIFIED SURVIVING SPOUSE MAY QUALIFY FOR AN EXEMPTION IF THE QUALIFIED SURVIVING SPOUSE OWNS THE HOUSE, AND TO PROVIDE THAT CERTAIN HEIRS' PROPERTY QUALIFIES FOR THE EXEMPTION IF CERTAIN OTHER REQUIREMENTS ARE MET; TO AMEND SECTION 6-1-300, RELATING TO DEFINITIONS PERTAINING TO THE AUTHORITY OF LOCAL GOVERNMENTS TO ASSESS TAXES AND FEES, SO AS TO PROVIDE THAT A SERVICE OR USER FEE MUST BE USED TO THE NONEXCLUSIVE BENEFIT OF THE PAYERS; TO AMEND SECTION 6-1-330, RELATING TO A SERVICE OR USER FEE, SO AS TO PROVIDE THAT A PROVISION APPLIES TO AN ENTIRE ARTICLE, TO REQUIRE MILLAGE IMPOSED TO REPLACE A CERTAIN ROAD MAINTENANCE FEE MUST BE REPEALED BEFORE REIMPOSING A ROAD MAINTENANCE FEE, AND TO PROVIDE A REPORTING REQUIREMENT AND A LIABILITY PROVISION; TO AMEND SECTION 12-39-250, RELATING TO ADJUSTMENTS IN VALUATION AND ASSESSMENT FOR PURPOSES OF AD VALOREM TAXATION, SO AS TO REQUIRE AN ADJUSTMENT FOR DAMAGES CAUSED BY FLOODING OR A HURRICANE; AND TO AMEND SECTION 12-37-220, AS AMENDED, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO EXEMPT CERTAIN FARM BUILDINGS AND AGRICULTURAL STRUCTURES. - ratified title

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| 12/09/20 | Senate | Prefiled |
| 12/09/20 | Senate | Referred to Committee on Finance |
| 01/12/21 | Senate | Introduced and read first time (Senate Journal-page 229) |
| 01/12/21 | Senate | Referred to Committee on Finance (Senate Journal-page 229) |
| 02/24/22 | Senate | Committee report: Favorable with amendment Finance (Senate Journal-page 8) |
| 02/28/22 | | Scrivener's error corrected |
| 03/01/22 | Senate | Committee Amendment Adopted (Senate Journal-page 35) |
| 03/02/22 | Senate | Read second time (Senate Journal-page 15) |
| 03/02/22 | Senate | Roll call Ayes-40 Nays-0 (Senate Journal-page 15) |
| 03/03/22 | Senate | Read third time and sent to House (Senate Journal-page 16) |
| 03/08/22 | House | Introduced and read first time |
| 03/08/22 | House | Referred to Committee on Ways and Means (House Journal-page 5) |
| 04/28/22 | House | Committee report: Favorable with amendment Ways and Means (House Journal-page 10) |
| 05/04/22 | House | Amended (House Journal-page 121) |
| 05/04/22 | House | Read second time (House Journal-page 121) |
| 05/04/22 | House | Roll call Yeas-107 Nays-4 (House Journal-page 121) |
| 05/05/22 | House | Read third time and returned to Senate with amendments (House Journal-page 10) |
| 05/05/22 | | Scrivener's error corrected |
| 05/11/22 | Senate | House amendment amended (Senate Journal-page 82) |
| 05/11/22 | Senate | Returned to House with amendments (Senate Journal-page 82) |
| 05/12/22 | House | Non-concurrence in Senate amendment (House Journal-page 88) |
| 05/12/22 | House | Roll call Yeas-1 Nays-100 (House Journal-page 88) |
| 05/12/22 | Senate | Senate insists upon amendment and conference committee appointed Verdin, Davis, Williams (Senate Journal-page 47) |
| 05/12/22 | House | Conference committee appointed Crawford, Hewitt, Weeks (House Journal-page 130) |
| 06/15/22 | Senate | Conference report received and adopted (Senate Journal-page 169) |
| 06/15/22 | Senate | Roll call Ayes-24 Nays-12 (Senate Journal-page 169) |
| 06/15/22 | House | Conference report rejected (House Journal-page 190) |
| 06/15/22 | House | Roll call Yeas-46 Nays-53 (House Journal-page 195) |
| 06/15/22 | House | Reconsidered (House Journal-page 216) |
| 06/15/22 | House | Adopted (House Journal-page 216) |
| 06/15/22 | House | Roll call Yeas-47 Nays-40 (House Journal-page 222) |
| 06/15/22 | House | Ordered enrolled for ratification (House Journal-page 237) |
| 06/16/22 | | Ratified R 252 |
| 06/22/22 | | Signed By Governor |
| 06/28/22 | | Effective date 06/22/22 |

06/28/22

Act No. 236