

## Session 115 - (2003-2004)

**S 0037 General Bill, By Knotts and Elliott**

***Similar (S 0699)***

**Summary:** Camper trailer included as primary or secondary residence for property tax purposes

A BILL TO AMEND SECTION 12-37-224, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO MOTOR HOMES ON WHICH THE INTEREST PORTION OF INDEBTEDNESS IS DEDUCTIBLE PURSUANT TO THE INTERNAL REVENUE CODE AS AN INTEREST EXPENSE ON A QUALIFIED PRIMARY OR SECOND RESIDENCE ALSO BEING A PRIMARY OR SECOND RESIDENCE FOR PURPOSES OF AD VALOREM PROPERTY TAXATION IN THIS STATE AND BEING CONSIDERED REAL PROPERTY RATHER THAN PERSONAL PROPERTY FOR PROPERTY TAX PURPOSES.

**12/04/02 Senate Prefiled**

**12/04/02 Senate Referred to Committee on Finance**

**01/14/03 Senate Introduced and read first time SJ-36**

**01/14/03 Senate Referred to Committee on Finance SJ-36**