**South Carolina General Assembly**

118th Session, 2009-2010

**A45, R103, H3482**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Harrell, Cooper, Mack and Bannister

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Introduced in the House on February 10, 2009

Introduced in the Senate on April 28, 2009

Last Amended on May 19, 2009

Passed by the General Assembly on May 21, 2009

Governor's Action: June 2, 2009, Signed

Summary: Property tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/10/2009 House Introduced and read first time [HJ](file:///h:\HJ%20Archive\2009\02-10-09.docx)‑9

2/10/2009 House Referred to Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2009\02-10-09.docx)‑9

4/2/2009 House Recalled from Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2009\04-02-09.docx)‑117

4/21/2009 House Member(s) request name added as sponsor: Bannister

4/22/2009 House Read second time [HJ](file:///h:\HJ%20Archive\2009\04-22-09.docx)‑27

4/23/2009 House Read third time and sent to Senate [HJ](file:///h:\HJ%20Archive\2009\04-23-09.docx)‑237

4/28/2009 Senate Introduced and read first time [SJ](file:///h:\SJ%20Archive\2009\04-28-09.docx)‑8

4/28/2009 Senate Referred to Committee on **Finance** [SJ](file:///h:\SJ%20Archive\2009\04-28-09.docx)‑8

4/29/2009 Senate Referred to Subcommittee: Hayes (ch), Land, Courson, Matthews, Grooms

5/12/2009 Senate Committee report: Favorable with amendment **Finance** [SJ](file:///h:\SJ%20Archive\2009\05-12-09.docx)‑9

5/13/2009 Senate Committee Amendment Adopted [SJ](file:///h:\SJ%20Archive\2009\05-13-09.docx)‑52

5/13/2009 Senate Amended [SJ](file:///h:\SJ%20Archive\2009\05-13-09.docx)‑52

5/13/2009 Senate Read second time [SJ](file:///h:\SJ%20Archive\2009\05-13-09.docx)‑52

5/14/2009 Scrivener's error corrected

5/14/2009 Senate Read third time and returned to House with amendments [SJ](file:///h:\SJ%20Archive\2009\05-14-09.docx)‑25

5/19/2009 House Senate amendment amended [HJ](file:///h:\HJ%20Archive\2009\05-19-09.docx)‑52

5/19/2009 House Returned to Senate with amendments [HJ](file:///h:\HJ%20Archive\2009\05-19-09.docx)‑52

5/21/2009 Senate Concurred in House amendment and enrolled [SJ](file:///h:\SJ%20Archive\2009\05-21-09.docx)‑133

5/27/2009 Ratified R 103

6/2/2009 Signed By Governor

6/11/2009 Effective date See Act for Effective Date

6/12/2009 Act No. 45

**VERSIONS OF THIS BILL**

[2/10/2009](file:///p:\pprever\2009-10\3482_20090210.docx)

[4/2/2009](file:///p:\pprever\2009-10\3482_20090402.docx)

[5/12/2009](file:///p:\pprever\2009-10\3482_20090512.docx)

[5/13/2009](file:///p:\pprever\2009-10\3482_20090513.docx)

[5/14/2009](file:///p:\pprever\2009-10\3482_20090514.docx)

[5/19/2009](file:///p:\pprever\2009-10\3482_20090519.docx)

(A45, R103, H3482)

**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 EXEMPT FROM PROPERTY TAX ALL PERSONAL PROPERTY, INCLUDING AIRCRAFT, OF A COMPANY ENGAGED IN AIR TRANSPORT OF SPECIALIZED CARGO.**

Be it enacted by the General Assembly of the State of South Carolina:

**Property tax exemption for specialized air cargo company**

SECTION 1. Section 12‑37‑220(B)(33) of the 1976 Code is amended to read:

“(33)(a) All personal property including aircraft of an air carrier which operates an air carrier hub terminal facility in this State for a period of ten consecutive years from the date of qualification, if its qualifications are maintained. An air carrier hub terminal facility is defined in Section 55‑11‑500.

(b) All aircraft, including associated personal property, owned by a company owning aircraft meeting the requirements of Section 55‑11‑500(a)(3)(i) without regard to the other requirements of Section 55‑11‑500. An aircraft qualifying for the exemption allowed by this subitem may not be used by the operator of the aircraft as the basis for an exemption pursuant to subitem (a) of this item.”

**Severability clause**

SECTION 2. If any section, subsection, part, paragraph, subparagraph, sentence, clause, phrase, or word of this act is for any reason held to be unconstitutional or invalid, such holding shall not affect the constitutionality or validity of the remaining portions of this act, the General Assembly hereby declaring that it would have passed this severability, and each and every section, subsection, paragraph, subparagraph, sentence, clause, phrase, and word thereof, irrespective of the fact that any one or more other sections, subsections, paragraphs, subparagraphs, sentences, clauses, phrases, or words hereof may be declared to be unconstitutional, invalid, or otherwise ineffective.

**Time effective**

SECTION 3. This act takes effect upon approval by the Governor and applies for property tax years beginning after 2006.

Ratified the 27th day of May, 2009.

Approved the 2nd day of June, 2009.

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