**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 EXTEND THE EXEMPTION FOR A PRIVATE PASSENGER MOTOR VEHICLE OWNED BY OR LEASED TO AN ELIGIBLE DISABLED VETERAN TO SUCH A VEHICLE OWNED OR LEASED BY THE SURVIVING SPOUSE OF THE VETERAN.

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

SECTION 1. Section 12‑37‑220(B)(3) of the 1976 Code is amended to read:

“(3) Two private passenger vehicles owned or leased by any disabled veteran designated by the veteran for which special license tags have been issued by the Department of Motor Vehicles under the provisions of Sections 56‑3‑1110 to 56‑3‑1130 or, in lieu of the license, if the veteran has a certificate signed by the county service officer or the Veterans Administration of the total and permanent disability which must be filed with the Department of Motor Vehicles. This exemption extends to the surviving spouse of an eligible disabled veteran for the lifetime or the remarriage of the surviving spouse.”

SECTION 2. This act takes effect upon approval by the Governor and applies for vehicles owned or leased by eligible surviving spouses on and after that date.

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