**South Carolina General Assembly**

120th Session, 2013-2014

**S. 25**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Sheheen

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Introduced in the Senate on January 8, 2013

Currently residing in the Senate Committee on **Transportation**

Summary: Property tax on a foreign vehicle of a nonresident

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/13/2012 Senate Prefiled

12/13/2012 Senate Referred to Committee on **Transportation**

1/8/2013 Senate Introduced and read first time ([Senate Journal‑page 37](file:///h:\SJ%20Archive\2013\01-08-13.docx))

1/8/2013 Senate Referred to Committee on **Transportation** ([Senate Journal‑page 37](file:///h:\SJ%20Archive\2013\01-08-13.docx))

**VERSIONS OF THIS BILL**

[12/13/2012](file:///p:\pprever\2013-14\25_20121213.docx)

**A** **BILL**

TO AMEND SECTION 56‑3‑150, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE OPERATION OF A FOREIGN PRIVATELY OWNED AND OPERATED VEHICLE OF A NONRESIDENT, SO AS TO PROVIDE THAT THE PROPERTY TAXES ASSESSED AGAINST THE VEHICLE OF A NONRESIDENT MUST BE PAID BEFORE IT MAY BE OPERATED, TO PROVIDE OTHER CONDITIONS IMPOSED UPON A NONRESIDENT BEFORE HE MAY OPERATE HIS VEHICLE, TO PROVIDE THAT THE WRITTEN INQUIRY BY THE AUDITOR MUST BE DELIVERED TO THE OPERATOR’S LAST KNOWN ADDRESS, AND TO REVISE THE PENALTY PROVISION.

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

SECTION 1. Section 56‑3‑150 of the 1976 Code is amended to read:

“Section 56‑3‑150. (A) A foreign privately owned and operated passenger vehicle of a nonresident, otherwise subject to registration and license as provided by this chapter, may be operated within this State without being registered and licensed pursuant to this chapter, subject to the conditions that at all times when operated in this State the vehicle:

(1) is duly registered or licensed in the state, territory, district, or country of residence of the owner; and

(2) has displayed on it a valid registration card and registration or license plate or plates.

(B) The vehicle of a nonresident must be registered, ~~and~~ licensed, and have its property taxes paid pursuant to this chapter upon the earlier of a nonresident’s:

(1) subsequent establishment of domicile in this State; or

(2) operation of the vehicle in this State for an accumulated period exceeding one hundred fifty days by the nonresident or a resident of this State.

(C) After receipt of a written inquiry from the auditor of any county in which public records show that a person owns or leases real or personal property in that county, the person who is the owner or operator of a nonregistered vehicle must respond within thirty days with a sworn written statement that:

(1) describes each vehicle owned or operated by him;

(2) details the registration location for each vehicle owned or operated by him, or a resident;

(3) gives the date each vehicle was first owned or operated by him, or a resident; and

(4) affirms that he has not established domicile in the county.

(D) The written inquiry by the auditor must be delivered in person or sent by certified letter, return receipt requested, to the ~~nonresident’s~~ operator’s last known address. Before the auditor may send the written inquiry, the auditor must have received a credible report that a person may own or operate a nonregistered vehicle and that the person also may own or lease real or personal property in the county. The determination regarding whether the report is credible is within the discretion of the auditor.

(E)(1) The penalty for violation of this section is as provided for in Section 12‑37‑2615, in addition to any other penalties prescribed by law for failure timely to register a vehicle pursuant to this section.

(2) A person who wilfully fails to respond to an inquiry from the county auditor and is subsequently shown to have a nonregistered vehicle, who files a false sworn statement, or who otherwise wilfully violates this section and has not paid the property taxes on a vehicle, is guilty of a misdemeanor and, upon conviction, must be fined not more than one thousand dollars or imprisoned not more than one year, or both, and must pay twice the amount all personal property taxes properly due and payable on the vehicle, and other vehicles owned now or earlier, if the vehicle had been registered lawfully pursuant to this section, plus penalties and interest.

(F) For purposes of this section, ‘nonregistered vehicle’ means a vehicle that is not registered in South Carolina.”

SECTION 2. This act takes effect upon approval by the Governor.

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