**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑43‑370 SO AS TO PROVIDE THAT A COUNTY IN THIS STATE MAY ALLOW A TAXPAYER THE OPTION TO RECEIVE CERTAIN PROPERTY TAX BILLS AND RECEIPTS IN ELECTRONIC FORM, TO REQUIRE A PARTICIPATING COUNTY TO MAINTAIN PROOF THAT AN EMAIL WAS SENT TO A TAX PAYER, AND TO REQUIRE A PARTICIPATING COUNTY TO CREATE AN APPLICATION PROCESS AND TO PUBLISH THE APPLICATION PROCESS.

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

SECTION 1. Article 3, Chapter 43, Title 12 of the 1976 Code is amended by adding:

“Section 12‑43‑370. (A) A county may allow a taxpayer to elect to receive his property tax bill and receipt in electronic form, and if the taxpayer makes the election, the county shall email the property tax bill and receipt each year unless the taxpayer elects to no longer obtain his bill and receipt electronically. The date the property tax bill or receipt is sent electronically is considered the date the bill or receipt is mailed. Each county may determine to which classes of property this section applies. The county shall maintain a record of the taxpayer’s election to participate and retain the date of the electronic transmission of the property tax bill or receipt as proof they were sent. This section does not apply to delinquent notices.

(B) Each county shall create an application process to allow a taxpayer to submit his email address to the county. A county shall advertise the application process for two weeks in a newspaper printed and circulated in the county and may publish the application process on the county’s website or on the property tax bill.”

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

‑‑‑‑XX‑‑‑‑