**South Carolina General Assembly**

122nd Session, 2017-2018

**H. 3867**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Herbkersman, Pitts, Hayes, Anthony, Cobb‑Hunter, Whipper and Brown

Document Path: l:\council\bills\bbm\9603dg17.docx

Introduced in the House on March 1, 2017

Introduced in the Senate on April 4, 2017

Last Amended on May 10, 2018

Currently residing in the House

Summary: Property tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/1/2017 House Introduced and read first time ([House Journal‑page 4](file:///h:\hj\20170301.docx))

3/1/2017 House Referred to Committee on **Ways and Means** ([House Journal‑page 4](file:///h:\hj\20170301.docx))

3/2/2017 House Member(s) request name added as sponsor: Cobb‑Hunter

3/29/2017 House Committee report: Favorable with amendment **Ways and Means** ([House Journal‑page 46](file:///h:\hj\20170329.docx))

3/30/2017 House Member(s) request name added as sponsor: Whipper, Brown

3/30/2017 House Amended ([House Journal‑page 48](file:///h:\hj\20170330.docx))

3/30/2017 House Read second time ([House Journal‑page 48](file:///h:\hj\20170330.docx))

3/30/2017 House Roll call Yeas‑104 Nays‑0 ([House Journal‑page 49](file:///h:\hj\20170330.docx))

3/30/2017 House Unanimous consent for third reading on next legislative day ([House Journal‑page 50](file:///h:\hj\20170330.docx))

3/31/2017 House Read third time and sent to Senate ([House Journal‑page 4](file:///h:\hj\20170331.docx))

4/4/2017 Senate Introduced and read first time ([Senate Journal‑page 10](file:///h:\sj\20170404.docx))

4/4/2017 Senate Referred to Committee on **Finance** ([Senate Journal‑page 10](file:///h:\sj\20170404.docx))

5/2/2017 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 19](file:///h:\sj\20170502.docx))

5/3/2017 Scrivener's error corrected

5/9/2017 Senate Committee Amendment Adopted ([Senate Journal‑page 27](file:///h:\sj\20170509.docx))

5/9/2017 Senate Read second time ([Senate Journal‑page 27](file:///h:\sj\20170509.docx))

5/9/2017 Senate Roll call Ayes‑36 Nays‑0 ([Senate Journal‑page 27](file:///h:\sj\20170509.docx))

5/10/2017 Scrivener's error corrected

3/20/2018 Senate Amended ([Senate Journal‑page 46](file:///h:\sj\20180320.docx))

3/21/2018 Scrivener's error corrected

5/10/2018 Senate Amended ([Senate Journal‑page 180](file:///h:\sj\20180510.docx))

5/10/2018 Senate Read third time and returned to House with amendments ([Senate Journal‑page 180](file:///h:\sj\20180510.docx))

5/10/2018 Senate Roll call Ayes‑36 Nays‑3 ([Senate Journal‑page 180](file:///h:\sj\20180510.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3867&session=122&summary=B) at the website

**VERSIONS OF THIS BILL**

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[3/29/2017](file:///p:\pprever\2017-18\3867_20170329.docx)

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[5/10/2018](file:///p:\pprever\2017-18\3867_20180510.docx)

~~Indicates Matter Stricken~~

Indicates New Matter

AS PASSED BY THE SENATE

May 10, 2018

**H. 3867**

Introduced by Reps. Herbkersman, Pitts, Hayes, Anthony, Cobb‑Hunter, Whipper and Brown

S. Printed 5/10/18--S

Read the first time April 4, 2017.

**A** **BILL**

TO AMEND SECTION 12‑37‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM PROPERTY TAX, SO AS TO EXEMPT ALL PROPERTY DEVOTED TO HOUSING LOW INCOME RESIDENTS IF THE PROPERTY IS OWNED BY AN INSTRUMENTALITY OF A NONPROFIT HOUSING CORPORATION.

Amend Title To Conform

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

SECTION 1. Section 12‑37‑220(B)(11)(e) of the 1976 Code is amended to read:

“(e) all property of nonprofit housing corporations or ~~solely‑owned~~ instrumentalities of these corporations ~~which~~ when the property is devoted to providing housing to low or very low income residents. A nonprofit housing corporation or instrumentality must satisfy the safe harbor provisions of Revenue Procedure 96‑32 issued by the Internal Revenue Service ~~to qualify~~ for this exemption to apply. For purposes of this subitem, partnerships, limited liability companies, or other corporations are instrumentalities if the nonprofit housing corporation is the controlling partner, controlling member, or controlling shareholder of the instrumentality. For purposes of this subitem, ‘controlling’ means the nonprofit house corporation is the partner, member, or shareholder of the instrumentality permitted to exercise substantial and continuous control over the provision of the low or very income housing. If a partnership, limited liability company, or other corporation is not a partner, member, or shareholder with a nonprofit housing corporation, then this exemption does not apply;”

SECTION 2. This act takes effect upon approval by the Governor and applies to property tax years beginning after 2017.

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