**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3449**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Hardee

Document Path: LC-0069DG23.docx

Introduced in the House on January 10, 2023

Currently residing in the House Committee on **Ways and Means**

Summary: Homestead exemption

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/8/2022 House Prefiled

 12/8/2022 House Referred to Committee on **Ways and Means**

 1/10/2023 House Introduced and read first time (House Journal‑page 172)

 1/10/2023 House Referred to Committee on **Ways and Means** (House Journal‑page 172)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3449&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/08/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/3449_20221208.docx)

A bill

to amend the South Carolina Code of Laws by amending Section 12‑37‑250, relating to the homestead tax exemption for the elderly and disabled, so as to require that a person be a resident of the state for at least five years, instead of one year, to obtain the exemption.

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

SECTION 1. Section 12‑37‑250(A)(1) and (2) of the S.C. Code is amended to read:

 (1) The first fifty thousand dollars of the fair market value of the dwelling place of a person is exempt from county, municipal, school, and special assessment real estate property taxes when the person:

 (i) has been a resident of this State for at least one year five years and has reached the age of sixty‑five years on or before December thirty‑first;

 (ii) has been classified as totally and permanently disabled by a state or federal agency having the function of classifying persons; or

 (iii) is legally blind as defined in Section 43‑25‑20, preceding the tax year in which the exemption is claimed and holds complete fee simple title or a life estate to the dwelling place. A person claiming to be totally and permanently disabled, but who has not been classified by one of the agencies, may apply to the state agency of Vocational Rehabilitation. The agency shall make an evaluation of the person using its own standards.

 (2) The exemption includes the dwelling place when jointly owned in complete fee simple or life estate by husband and wife, and either has reached sixty‑five years of age, or is totally and permanently disabled, or legally blind pursuant to this section, before January first of the tax year in which the exemption is claimed, and either has been a resident of the State for one year five years.

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

‑‑‑‑XX‑‑‑‑