**South Carolina General Assembly**

126th Session, 2025-2026

**S. 211**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Massey and Zell

Document Path: SR-0169KM25.docx

Introduced in the Senate on January 15, 2025

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

Summary: Ad Valorem tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/15/2025 Senate Introduced and read first time ([Senate Journal‑page 7](h:\sj\20250115.docx))

1/15/2025 Senate Referred to Committee on **Finance** ([Senate Journal‑page 7](h:\sj\20250115.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=211&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/15/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/211_20250115.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-37-220, RELATING TO CLASSES OF PROPERTY THAT ARE EXEMPT FROM AD VALOREM TAXATION, SO AS TO PROVIDE THAT CURRENT VOLUNTEER FIREFIGHTERS ARE ELIGIBLE FOR THE TAX EXEMPTION ON PROPERTY THEY OWN.

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

SECTION 1. Section 12-37-220(B)(1)(e)(i) of the S.C. Code is amended to read:

(i) “eligible owner” means:

(A) a veteran of the Armed Forces of the United States who is permanently and totally disabled as a result of a service-connected disability and who files with the Department of Revenue a certificate signed by the county service officer certifying this disability;

(B) a former law enforcement officer as further defined in Section 23-23-10, who is permanently and totally disabled as a result of a law enforcement service-connected disability;

(C) a former firefighter, including a volunteer firefighter as further defined in Chapter 80, Title 40, who is permanently and totally disabled as a result of a firefighting service-connected disability;

(D) a current volunteer firefighter;

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

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