**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3352**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Rutherford

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Prefiled in the House on December 5, 2024

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

Summary: Assessment ratios

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/5/2024 House Prefiled

 12/5/2024 House Referred to Committee on **Ways and Means**

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**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3352_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑43‑220, RELATING TO SPECIAL FOUR PERCENT ASSESSMENT RATIO, SO AS TO PROHIBIT AN ASSESSOR FROM REQUIRING AN APPLICANT TO PROVIDE CONFIDENTIAL TAX RECORDS.

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

SECTION 1. Section 12‑43‑220(c)(2)(iv) of the S.C. Code is amended to read:

 (iv) In addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner‑occupant and the applicant must provide proof the assessor requires including, but not limited to:

 (A) a copy of the owner‑occupant's most recently filed South Carolina individual income tax return;

 (B)(A) copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner‑occupant and registered at the same address of the four percent domicile;

 (C)(B) other proof required by the assessor necessary to determine eligibility for the assessment ratio allowed by this item, except that the assessor may not require the production of confidential tax records.

 If the owner or the owner’s agent has made a proper certificate as required pursuant to this subitem and the owner is otherwise eligible, the owner is deemed to have met the burden of proof and is allowed the four percent assessment ratio allowed by this item, if the residence that is the subject of the application is not rented for more than seventy‑two days in a calendar year. For purposes of determining eligibility, rental income, and residency, the assessor annually may require a copy of applicable portions of the owner's federal and state tax returns, as well as the Schedule E from the applicant's federal return for the applicable tax year.

 If the assessor determines the owner‑occupant ineligible, the six percent property tax assessment ratio applies and the owner‑occupant may appeal the classification as provided in Chapter 60 of this title.

SECTION 2. This act takes effect upon approval by the Governor and applies to tax years beginning after 2024.

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