**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3410**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Hardee and Pope

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Prefiled in the House on December 5, 2024

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

Summary: Property tax exemption

**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/3410_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑37‑220, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO PROVIDE A PROPERTY TAX EXEMPTION FOR TWO PRIVATE PASSENGER VEHICLES OWNED OR LEASED BY ANY PERMANENTLY AND TOTALLY DISABLED FORMER LAW ENFORCEMENT OFFICER, FORMER EMERGENCY MEDICAL TECHNICIAN, OR FORMER FIREFIGHTER.

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

SECTION 1. Section 12‑37‑220(B)(3) of the S.C. Code is amended to read:

 (3)(a) two private passenger vehicles owned or leased by any disabled veteran, or the spouse of the disabled veteran if the spouse resides with the veteran and the vehicle is registered at that same address, designated by the veteran for which special license tags have been issued by the Department of Motor Vehicles under the provisions of Sections 56‑3‑1110 to 56‑3‑1130 or, in lieu of the license, if the veteran has a certificate signed by the county service officer or the Veterans Administration of the total and permanent disability which must be filed with the Department of Motor Vehicles. The exemption extends to the surviving spouse of the person on one private passenger vehicle owned or leased by the spouse for their lifetime or until the remarriage of the surviving spouse. If a trustee holds legal title to a vehicle and the beneficiary is a person who qualifies otherwise for the exemption provided and the beneficiary uses the vehicle, then the vehicle is exempt from property taxation in the same amount and manner;

 (b) two private passenger vehicles owned or leased by any permanently and totally disabled former law enforcement officer, former emergency medical technician, or former firefighter, as defined in subsection (B)(1)(e). The exemption extends to the surviving spouse of the person on one private passenger vehicle owned or leased by the spouse for their lifetime or until the remarriage of the surviving spouse;

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

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