**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3458**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Jones

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Prefiled in the House on December 5, 2024

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

Summary: Religious Institutions Affordable Housing Act

**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/3458_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ENACTING THE “RELIGIOUS INSTITUTIONS AFFORDABLE HOUSING ACT” BY ADDING SECTION 31‑1‑60 SO AS TO PROVIDE THAT A RELIGIOUS ORGANIZATION MAY BUILD CERTAIN AFFORDABLE HOUSING AND MAINTAIN ITS PROPERTY TAX EXEMPT STATUS.

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

SECTION 1. This act may be cited as the “Religious Institutions Affordable Housing Act.”

SECTION 2. Article 1, Chapter 1, Title 31 of the S.C. Code is amended by adding:

Section 31‑1‑60. (A) Notwithstanding any other provision of law, a religious institution recognized as a 501(c)(3) organization by the Internal Revenue Service may utilize its contiguous property for the purpose of building affordable housing without losing its property tax exempt status pursuant to Section 12‑37‑220. For purposes of this section, “affordable housing” means a dwelling unit that has an annual rent of sixty percent or less of the median household income of the county in which the affordable housing is located.

(B) In order for the affordable housing to qualify as tax exempt:

(1) the religious institution shall maintain a minimum of ten percent ownership in the affordable housing;

(2) the affordable housing project must have at least ten units; and

(3) at least fifty percent of the units must be set aside as affordable housing at all times.

(C) The units of the affordable housing development may include multifamily units, duplexes, single family houses, or a combination thereof.

(D) The religious institution shall submit an annual report to the South Carolina Housing Authority demonstrating compliance with this section.

(E) A religious institution that owned property before July 1, 2025, may utilize any of its property for the purpose of building affordable housing on that property regardless of whether or not it is contiguous property.

SECTION 3. This act takes effect upon approval by the Governor.

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