**South Carolina General Assembly**

123rd Session, 2019-2020

**A173, R174, H3596**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Long, Erickson, Clemmons, Bales, Fry, Loftis, Burns, Hewitt, Bannister, Forrester, Herbkersman, Huggins, Lowe, D.C. Moss, B. Newton, W. Newton, Pope, Robinson, Sandifer, Simrill, G.M. Smith, G.R. Smith, Tallon, Toole, Trantham, Johnson, V.S. Moss, Stringer, Willis, Bailey, Elliott, B. Cox, Magnuson, Clary, Hixon, Martin, Davis, Mace, Kimmons, Bennett, Bradley, Jordan, Finlay, Gagnon, McDaniel, Daning, Allison, Collins, McCoy, Atkinson, Hayes, Kirby, Wooten, Ballentine, Caskey, McCravy, Gilliam, Hill, Chellis, Crawford, Taylor, Young, Weeks, Yow, Whitmire, Hosey, Clyburn, Brown, Govan, Moore and Henderson‑Myers

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Introduced in the House on January 15, 2019

Introduced in the Senate on April 10, 2019

Last Amended on September 23, 2020

Currently residing in the Senate

Governor's Action: September 29, 2020, Signed

Summary: Ad valorem taxes

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 1/15/2019 House Introduced and read first time ([House Journal‑page 79](file:///h%3A%5Chj%5C20190115.docx))

 1/15/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 79](file:///h%3A%5Chj%5C20190115.docx))

 3/6/2019 House Member(s) request name added as sponsor: Johnson, V.S.Moss, Stringer, Willis, Bailey, Elliott, B.Cox, Magnuson, Clary, Hixon, Martin, Davis, Mace, Kimmons, Bennett, Bradley, Jordan, Finlay, Gagnon, McDaniel

 3/11/2019 House Member(s) request name added as sponsor: Daning, Allison, Collins, McCoy, Atkinson, Hayes, Kirby, Wooten, Ballentine, Caskey, McCravy, Gilliam, Hill, Chellis, Crawford, Taylor, Young

 3/19/2019 House Member(s) request name added as sponsor: Weeks, Yow, Whitmire, Hosey, Clyburn

 3/27/2019 House Committee report: Favorable **Ways and Means** ([House Journal‑page 37](file:///h%3A%5Chj%5C20190327.docx))

 4/4/2019 House Debate adjourned until Tues., 4‑9‑19 ([House Journal‑page 74](file:///h%3A%5Chj%5C20190404.docx))

 4/9/2019 House Member(s) request name added as sponsor: Brown, Govan, Moore, Henderson‑Myers

 4/9/2019 House Requests for debate‑Rep(s).  Stavrinakis, Norrell, Mack, Ott, Hart, Kirby, Ballentine, R. Williams, Jefferson, Lowe, Wheeler, King, S. Williams, Brawley, Cobb‑Hunter, Taylor, Hosey, Clary, Hixon ([House Journal‑page 28](file:///h%3A%5Chj%5C20190409.docx))

 4/9/2019 House Requests for debate removed‑Rep(s).  Ott, Clary, Stavrinakis, Ballentine, Kirby, Taylor, Hixon, King, Cobb‑Hunter, Brawley, R. Williams, Norrell ([House Journal‑page 143](file:///h%3A%5Chj%5C20190409.docx))

 4/9/2019 House Requests for debate removed‑Rep(s).  Hosey, Wheeler, Lowe, Jefferson, Mack ([House Journal‑page 160](file:///h%3A%5Chj%5C20190409.docx))

 4/9/2019 House Amended ([House Journal‑page 173](file:///h%3A%5Chj%5C20190409.docx))

 4/9/2019 House Read second time ([House Journal‑page 173](file:///h%3A%5Chj%5C20190409.docx))

 4/9/2019 House Roll call Yeas‑91 Nays‑0 ([House Journal‑page 176](file:///h%3A%5Chj%5C20190409.docx))

 4/10/2019 House Read third time and sent to Senate ([House Journal‑page 16](file:///h%3A%5Chj%5C20190410.docx))

 4/10/2019 Senate Introduced and read first time ([Senate Journal‑page 16](file:///h%3A%5Csj%5C20190410.docx))

 4/10/2019 Senate Referred to Committee on **Finance** ([Senate Journal‑page 16](file:///h%3A%5Csj%5C20190410.docx))

 1/23/2020 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 15](file:///h%3A%5Csj%5C20200123.docx))

 1/28/2020 Scrivener's error corrected

 3/10/2020 Senate Committee Amendment Adopted ([Senate Journal‑page 33](file:///h%3A%5Csj%5C20200310.docx))

 3/10/2020 Senate Amended ([Senate Journal‑page 33](file:///h%3A%5Csj%5C20200310.docx))

 3/11/2020 Scrivener's error corrected

 3/11/2020 Senate Amendment Reconsidered ([Senate Journal‑page 20](file:///h%3A%5Csj%5C20200311.docx))

 9/16/2020 Senate Amended ([Senate Journal‑page 18](file:///h%3A%5Csj%5C20200916.docx))

 9/16/2020 Senate Read second time ([Senate Journal‑page 18](file:///h%3A%5Csj%5C20200916.docx))

 9/16/2020 Senate Roll call Ayes‑40 Nays‑1 ([Senate Journal‑page 18](file:///h%3A%5Csj%5C20200916.docx))

 9/16/2020 Senate Unanimous consent for third reading on next legislative day ([Senate Journal‑page 18](file:///h%3A%5Csj%5C20200916.docx))

 9/17/2020 Senate Read third time and returned to House with amendments ([Senate Journal‑page 6](file:///h%3A%5Csj%5C20200917.docx))

 9/23/2020 House Senate amendment amended ([House Journal‑page 76](file:///h%3A%5Chj%5C20200923.docx))

 9/23/2020 House Roll call Yeas‑100 Nays‑0 ([House Journal‑page 76](file:///h%3A%5Chj%5C20200923.docx))

 9/23/2020 House Returned to Senate with amendments ([House Journal‑page 76](file:///h%3A%5Chj%5C20200923.docx))

 9/23/2020 Senate Non‑concurrence in House amendment ([Senate Journal‑page 135](file:///h%3A%5Csj%5C20200923.docx))

 9/23/2020 Senate Roll call Ayes‑0 Nays‑39 ([Senate Journal‑page 135](file:///h%3A%5Csj%5C20200923.docx))

 9/23/2020 House House recedes from amendment(s) ([House Journal‑page 121](file:///h%3A%5Chj%5C20200923.docx))

 9/23/2020 Senate Ordered enrolled for ratification ([Senate Journal‑page 137](file:///h%3A%5Csj%5C20200923.docx))

 9/25/2020 Ratified R 174

 9/29/2020 Signed By Governor

 10/7/2020 Effective date 01/01/21

 10/7/2020 Act No.  173

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3596&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/15/2019](file:///p%3A%5Cpprever%5C2019-20%5C3596_20190115.docx)

[3/27/2019](file:///p%3A%5Cpprever%5C2019-20%5C3596_20190327.docx)

[4/9/2019](file:///p%3A%5Cpprever%5C2019-20%5C3596_20190409.docx)

[1/23/2020](file:///p%3A%5Cpprever%5C2019-20%5C3596_20200123.docx)

[1/28/2020](file:///p%3A%5Cpprever%5C2019-20%5C3596_20200128.docx)

[3/10/2020](file:///p%3A%5Cpprever%5C2019-20%5C3596_20200310.docx)

[3/11/2020](file:///p%3A%5Cpprever%5C2019-20%5C3596_20200311.docx)

[3/11/2020-A](file:///p%3A%5Cpprever%5C2019-20%5C3596_20200311A.docx)

[9/16/2020](file:///p%3A%5Cpprever%5C2019-20%5C3596_20200916.docx)

[9/23/2020](file:///p%3A%5Cpprever%5C2019-20%5C3596_20200923.docx)

[9/23/2020-A](file:///p%3A%5Cpprever%5C2019-20%5C3596_20200923A.docx)

**NOTE: THIS IS A TEMPORARY VERSION. THIS DOCUMENT WILL REMAIN IN THIS VERSION UNTIL FINAL APPROVAL BY THE LEGISLATIVE COUNCIL.**

(A173, R174, H3596)

**AN ACT TO AMEND SECTION 12‑43‑220, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO CLASSIFICATION OF PROPERTY AND ASSESSMENT RATIOS FOR PURPOSES OF AD VALOREM TAXATION, SO AS TO LIMIT ROLLBACK TAXES TO THREE YEARS WHEN LAND CLASSIFIED AS AGRICULTURAL REAL PROPERTY IS APPLIED TO ANOTHER USE.**

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

**Reduction of rollback tax years**

SECTION 1. Section 12‑43‑220(d)(4) of the 1976 Code is amended to read:

 “(4) Except as provided pursuant to Section 12‑43‑222, when real property which is in agricultural use and is being valued, assessed, and taxed under the provisions of this article, is applied to a use other than agricultural, as evidenced by actions taken by the owner of the real property which is inconsistent with agricultural use, it is subject to additional taxes, referred to as rollback taxes, in an amount equal to the difference, if any, between the taxes paid or payable on the basis of the valuation and the assessment authorized pursuant to this item and the taxes that would have been paid or payable had the real property been valued, assessed, and taxed as other real property in the taxing district, in the current tax year (the year of change in use) and each of the three tax years immediately preceding in which the real property was valued, assessed, and taxed as provided in this item. If in the tax year in which a change in use of the real property occurs the real property was not valued, assessed, and taxed under this article, then the real property is subject to rollback taxes for each of the three tax years immediately preceding in which the real property was valued, assessed, and taxed pursuant to this item. In determining the amounts of the rollback taxes chargeable on real property which has undergone a change in use, the assessor for the rollback tax years involved shall ascertain:

 (A) the fair market value without consideration of the standing timber of such real property under the valuation standard applicable to other real property in the same classification;

 (B) the amount of the real property assessment for the particular tax year by multiplying such fair market value by the appropriate assessment ratio provided in this article;

 (C) the amount of the additional assessment on the real property for the particular tax year by deducting the amount of the actual assessment on the real property for that year from the amount of the real property assessment determined under (B) of this section;

 (D) the amount of the rollback for that tax year by multiplying the amount of the additional assessment determined under (C) of this section by the property tax rate of the taxing district applicable for that tax year.”

**Time effective**

SECTION 2. This act takes effect January 1, 2021, and applies for agricultural real property changed to another use after 2020.

Ratified the 25th day of September, 2020.

Approved the 29th day of September, 2020.

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