**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3072**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Hewitt, McCravy, Burns, Pace, Pope, J. Moore and Caskey

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Introduced in the House on January 10, 2023

Introduced in the Senate on May 11, 2023

Last Amended on May 10, 2023

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

Summary: Assessment ratios

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/8/2022 House Prefiled

 12/8/2022 House Referred to Committee on **Ways and Means**

 1/10/2023 House Introduced and read first time (House Journal‑page 58)

 1/10/2023 House Referred to Committee on **Ways and Means** (House Journal‑page 58)

 2/1/2023 House Member(s) request name added as sponsor: J. Moore

 5/4/2023 House Member(s) request name added as sponsor: Caskey

 5/4/2023 House Committee report: Favorable with amendment **Ways and Means** (House Journal‑page 5)

 5/9/2023 House Debate adjourned (House Journal‑page 24)

 5/10/2023 House Amended (House Journal‑page 51)

 5/10/2023 House Read second time (House Journal‑page 51)

 5/10/2023 House Roll call Yeas-108 Nays-0 (House Journal‑page 52)

 5/11/2023 House Read third time and sent to Senate (House Journal‑page 21)

 5/11/2023 Senate Introduced and read first time (Senate Journal‑page 9)

 5/11/2023 Senate Referred to Committee on **Finance** (Senate Journal‑page 9)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3072&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/08/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/3072_20221208.docx)

[05/04/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/3072_20230504.docx)

[05/10/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/3072_20230510.docx)

Amended

May 10, 2023

H. 3072

Introduced by Reps. Hewitt, McCravy, Burns, Pace, Pope, J. Moore and Caskey

S. Printed 05/10/23--H.

Read the first time January 10, 2023

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A bill

to amend the South Carolina Code of Laws by amending Section 12‑43‑220, relating to assessment ratios, so as to PROVIDE THAt under certain circumstances, property RECEIVING THE FOUR PERCENT ASSESSMENT RATIO shall continue at four percent when the owner DIEs.

 Amend Title To Conform

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

SECTION 1. Section 12‑43‑220(c) of the S.C. Code is amended by adding a subitem to read:

 (9) Notwithstanding any other provision of law, when an owner receiving the special assessment rate pursuant to this item (c) dies, the property shall continue to receive the special assessment rate until the decedent’s estate is closed, upon the recording of a deed or deed of distribution out of the estate, or after December thirty‑first of the year following the date of death, whichever occurs first. This subitem does not apply if the property is rented for more than seventy‑two days in or following the calendar year of the decedent’s death or if a change of use occurs.

SECTION 2. Article 3, Chapter 37, Title 12 of the S.C. Code is amended by adding:

 Section 12-37-460. Notwithstanding any other provision of law, when an owner of real property dies, the property shall continue to receive any property tax exemption it was receiving at the time of death until the decedent’s estate is closed, upon the recording of a deed or deed of distribution out of the estate, or after December thirty‑first of the year following the date of death, whichever occurs first. This section does not apply if the property becomes ineligible for the exemption for a reason other than the death.

SECTION 3. This act takes effect upon approval by the Governor and applies to property tax years beginning after 2022.

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