**South Carolina General Assembly**

125th Session, 2023-2024

**S. 38**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Hutto

Companion/Similar bill(s): 1114, 5351

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Introduced in the Senate on January 10, 2023

Currently residing in the Senate

Summary: Property Taxes on Boats, Boat Motors, and Watercraft

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

11/30/2022 Senate Prefiled

11/30/2022 Senate Referred to Committee on **Finance**

1/10/2023 Senate Introduced and read first time ([Senate Journal‑page 31](h:\sj\20230110.docx))

1/10/2023 Senate Referred to Committee on **Finance** ([Senate Journal‑page 31](h:\sj\20230110.docx))

2/8/2023 Scrivener's error corrected

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**VERSIONS OF THIS BILL**

[11/30/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/38_20221130.docx)

[02/08/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/38_20230208.docx)

A bill

to amend the South Carolina Code of Laws by amending Section 12-37-890, relating to Place where property shall be returned for taxation, so as to provide that boats, boat motors, and watercraft must be returned to the county in which the boat, boat motor, or watercraft is principally located for taxation; by amending Section 12-37-3220, relating to Property tax returns for boats, boat motors, and watercraft, so as to provide that property tax returns for boats, boat motors, and watercraft must be submitted to the county in which the boat, boat motor, or watercraft is principally located if that is different than the owner's county of reference; by amending Section 50-23-340, relating to Application for and issuance of number and certificate fee, so as to provide that applications for motorboat numbers must include a declaration of the county in which the motorboat is principally located; and by amending Section 50-23-370, relating to Expiration and renewal, so as to provide that certificate renewal notices must be sent to owners of watercraft that is principally located in the county.

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

SECTION 1. Section 12-37-890 of the S.C. Code is amended to read:

Section 12-37-890. All property used in any business, furniture, and supplies used in hotels, restaurants and other houses of public resort, personal property used in or in connection with storehouses, manufactories, warehouses, or other places of business, all personal property and merchants' and manufacturers' stock and capital shall be returned for taxation and taxed in the county, city, and town in which it is situated. All shares of stock in incorporated banks located in this State shall be returned for taxation and taxed in the county, city, or town in which the bank is located. All property of deceased persons shall be returned for taxation and taxed in the county where administration may be legally granted, until distribution thereof and payment may be made to the parties entitled thereto. All other personal property, except for boats, boat motors, and watercraft, shall be returned for taxation and taxed at the place where the owner thereof shall reside at the time of listing the same, if the owner resides in this State; if not, at the residence of the person having it in charge. Boats, boat motors, and watercraft shall be returned for taxation and taxed in the county in which the boat, boat motor, or watercraft is principally located. And all real estate shall be taxed in the county, city, ward, or town where it is located. The owners of real property situate partly within and partly without any incorporated town or city shall list the part in the town or city separately from the part outside the incorporated limits thereof.

SECTION 2. Section 12-37-3220 of the S.C. Code is amended to read:

Section 12-37-3220. When a boat, boat motor, or watercraft is first taxable in a county, the owner shall make a property tax return prior to submitting the application for and issuance of number and certificate as referenced in Section 50-23-340. The return must be made to the auditor of the county in which the owner resides unless the boat, boat motor, or watercraft is principally located in a county different than the owner’s county of residence. If the boat, boat motor, or watercraft is located in a county different that the owner’s county of residence, then the return must be made to the auditor of the county in which the boat, boat motor, or watercraft is principally located. The return must be signed under oath and must set forth the county, school district, special or tax district, and municipality in which the boat, boat motor, or watercraft is principally located.

SECTION 3. Section 50-23-340 of the S.C. Code is amended to read:

Section 50-23-340. The owner of each motorboat requiring numbering by this chapter shall file an application for a number with the department on forms approved by it. The application must contain a declaration by the owner of the motorboat of the county in which the boat will be principally located. The application shall be signed by the owner of the motorboat and shall be accompanied by a fee of ten dollars. Upon receipt of the application in approved form, the department shall enter the same upon the records of its office and issue to the applicant a certificate of number stating the number awarded to the motorboat and the name and address of the owner. The certificate of number shall be pocket size.

SECTION 4. Section 50-23-370(B)(1) of the S.C. Code is amended to read:

(B)(1) Beginning January 1, 2020, eachEach county auditor annually shall mail watercraft certificate of number renewal notices to the owners of watercraft principally located in the county as determined by the Department of Natural Resources no later than forty-five days before expiration of the certificate. The renewal notices, including the fees upon completion, must be returned to that county which shall:

(a) process the application and, if granting the renewal, notify the department to issue a renewed certificate and decal;

(b) transmit the processed renewal notices to the department within seven days; and

(c) transmit the fees, including any late fees, to the appropriate state fund.

SECTION 5. This act takes effect upon approval by the Governor.

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