**South Carolina General Assembly**

125th Session, 2023-2024

**H. 5328**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. King, O'Neal, Guffey and Pope

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Introduced in the House on March 26, 2024

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

Summary: Payment of taxes

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 3/26/2024 House Introduced and read first time (House Journal‑page 22)

 3/26/2024 House Referred to Committee on **Ways and Means** (House Journal‑page 22)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=5328&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[03/26/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/5328_20240326.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12‑45‑440 SO AS TO REQUIRE THE COUNTY TREASURER TO ACCEPT PARTIAL PROPERTY TAX PAYMENTS FROM A TAXPAYER AFFECTED BY AN ERROR BY THE COUNTY.

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

SECTION 1. Chapter 45, Title 12 of the S.C. Code is amended by adding:

 Section 12‑45‑440. Notwithstanding another provision of law, in the case of an error by the county in levying real or personal property tax, the county treasurer must accept partial property tax payments from a taxpayer affected by the error. No penalties or interest may be assessed against the taxpayer for six months after the taxpayer is made aware of the error. The Department of Motor Vehicles may not revoke, suspend, or refuse to renew the driving privilege of a person for failure to pay taxes during the same six‑month period. The taxpayer shall notify the treasurer of the payment schedule, except that the taxpayer must at least pay one‑sixth of the original amount due each month.

SECTION 2. This act takes effect upon approval by the Governor.

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