

Session 118 - (2009-2010)

S*0405 (Rat #0299, Act #0279 of 2010) General Bill, By Cleary

Similar (H 3993)

Summary: Property tax exemptions

AN ACT TO AMEND SECTION 12-37-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO CLARIFY THAT A WATERCRAFT AND ITS MOTOR MAY NOT RECEIVE A FORTY-TWO AND 75/100 PERCENT EXEMPTION IF THE BOAT OR WATERCRAFT IS CLASSIFIED FOR PROPERTY TAX PURPOSES AS A PRIMARY OR SECONDARY RESIDENCE; TO AMEND SECTION 12-37-714, AS AMENDED, RELATING TO BOATS WITH A SITUS IN THIS STATE FOR PURPOSES OF PROPERTY TAX, SO AS TO ALLOW A COUNTY, BY ORDINANCE TO REVISE WITHIN SPECIFIED LIMITS SITUS REQUIREMENTS BASED ON PRESENCE; TO AMEND SECTION 12-37-224, AS AMENDED, RELATING TO WATERCRAFT, CAMPER TRAILERS, AND RECREATIONAL VEHICLES ELIGIBLE TO BE A PRIMARY OR SECONDARY RESIDENCE FOR PURPOSES OF PROPERTY TAX, SO AS TO PROVIDE THAT A BOAT OR WATERCRAFT THAT CONTAINS A COOKING AREA WITH AN ONBOARD POWER SOURCE, A TOILET WITH EXTERIOR EVACUATION, AND A SLEEPING QUARTER, IS CONSIDERED A PRIMARY OR SECONDARY RESIDENCE FOR PURPOSES OF PROPERTY TAX, TO PROVIDE THOSE ELIGIBLE TO APPLY FOR THIS CLASSIFICATION AND THE NUMBER OF SUCH APPLICATIONS ALLOWED; AND TO AMEND SECTION 50-23-295, AS AMENDED, RELATING TO RESTRICTIONS ON THE TRANSFER OF A CERTIFICATE OF TITLE TO A WATERCRAFT OR OUTBOARD MOTOR SUBJECT TO DELINQUENT PROPERTY TAXES AND ENFORCEMENT OF THESE RESTRICTIONS, SO AS TO MAKE IT UNLAWFUL KNOWINGLY TO SELL A WATERCRAFT SUBJECT TO DELINQUENT PROPERTY TAXES, PROVIDE A PENALTY FOR VIOLATIONS, AND PROVIDE A CIVIL REMEDY WITH TREBLE DAMAGES TO A WATERCRAFT BUYER AGAINST A SELLER WHO FALSELY SIGNED THE REQUIRED CERTIFICATE THAT PROPERTY TAXES ON THE WATERCRAFT ARE CURRENT. - ratified title

02/11/09 Senate Introduced and read first time SJ-18
02/11/09 Senate Referred to Committee on Finance SJ-18
02/12/09 Senate Referred to Subcommittee: Hayes (ch), Land, Courson, Matthews, Grooms
05/06/09 Senate Committee report: Favorable with amendment Finance SJ-9
05/12/09 Senate Committee Amendment Adopted
05/12/09 Senate Read second time
05/13/09 Senate Read third time and sent to House SJ-19
05/14/09 House Introduced and read first time HJ-15
05/14/09 House Referred to Committee on Ways and Means HJ-15
04/29/10 House Recalled from Committee on Ways and Means HJ-57
05/12/10 House Debate adjourned until Thursday, May 13, 2010 HJ-101
05/13/10 House Debate adjourned until Tuesday, May 18, 2010 HJ-13
05/18/10 House Amended HJ-33
05/18/10 House Read second time HJ-33
05/18/10 House Roll call Yeas-103 Nays-0 HJ-42
05/19/10 House Read third time and returned to Senate with amendments HJ-8
05/26/10 Senate House amendment amended SJ-111
05/26/10 Senate Returned to House with amendments SJ-111
05/27/10 Scrivener's error corrected
06/01/10 House Concurred in Senate amendment and enrolled HJ-93
06/01/10 House Roll call Yeas-94 Nays-0 HJ-93
06/07/10 Ratified R 299
06/11/10 Vetoed by Governor
06/16/10 Senate Veto overridden by originating body Yeas-39 Nays-1 SJ-27
06/16/10 House Veto overridden Yeas-103 Nays-2 HJ-409
07/13/10 Effective date 06/16/10
07/14/10 Act No. 279