**South Carolina General Assembly**

118th Session, 2009-2010

**S. 1141**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Hayes

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Introduced in the Senate on February 4, 2010

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

Summary: County treasurer

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/4/2010 Senate Introduced and read first time [SJ](file:///h:\SJ%20Archive\2010\02-04-10.docx)‑3

2/4/2010 Senate Referred to Committee on **Finance** [SJ](file:///h:\SJ%20Archive\2010\02-04-10.docx)‑3

**VERSIONS OF THIS BILL**

[2/4/2010](file:///p:\pprever\2009-10\1141_20100204.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑45‑73 SO AS TO PROVIDE THAT THE COUNTY TREASURER MAY ACCEPT A PARTIAL PAYMENT OF PROPERTY TAX EQUAL TO AT LEAST ONE‑FOURTH OF THE TOTAL AMOUNT DUE ON A PARCEL OF REAL PROPERTY, TO PROVIDE THAT PENALTIES OR ADDITIONAL PENALTIES DO NOT ACCRUE ON PARTIAL PAYMENTS, TO PROVIDE FOR THE ACCOUNTING FOR PARTIAL PAYMENTS, AND TO PROVIDE FOR A RECEIPT FOR A PARTIAL PAYMENT.

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

SECTION 1. Chapter 45, Title 12 of the 1976 Code is amended by adding:

“Section 12‑45‑73. (A) Before the final penalty date provided pursuant to Section 12‑45‑180 for the payment of property taxes, the county treasurer or other official charged with the receipt of property tax payments may accept a partial payment of property tax, assessments, and fees due on a parcel of real property. Based on the time of receipt of the partial payment, late payment penalties, or additional late payment penalties imposed pursuant to Section 12‑45‑180 do not accrue on the partial payment.

(B) A partial payment made pursuant to this section must not be less than one‑fourth of the total amount due, including penalties, at the time the partial payment is received. In accounting for the partial payment, entities imposing taxes, fees, and assessments on the tax notice must receive a pro rata share of the partial payment.

(C) The receipt provided for the partial payment must indicate that it reflects only a partial payment.”

SECTION 2. This act takes effect upon approval by the Governor and applies for property taxes due and payable for property tax years beginning after 2009.

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