**South Carolina General Assembly**

118th Session, 2009-2010

**H. 3283**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Sandifer and Cooper

Document Path: l:\council\bills\bbm\9091htc09.docx

Introduced in the House on January 14, 2009

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

Summary: Property tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/14/2009 House Introduced, read first time, placed on calendar without reference [HJ](file:///h:\HJ%20Archive\2009\01-14-09.docx)‑22

1/15/2009 House Debate interrupted [HJ](file:///h:\HJ%20Archive\2009\01-15-09.docx)‑433

1/27/2009 House Requests for debate‑Rep(s). JE Smith, Ott, Rutherford, Jefferson, Haley, JH Neal, Hodges, Williams, Weeks, JM Neal, Hosey, Hamilton, Nanney, and Dillard [HJ](file:///h:\HJ%20Archive\2009\01-27-09.docx)‑35

1/27/2009 House Debate adjourned until Wednesday, January 28, 2009 [HJ](file:///h:\HJ%20Archive\2009\01-27-09.docx)‑37

1/28/2009 House Committed to Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2009\01-28-09.docx)‑37

1/28/2009 House Roll call Yeas‑67 Nays‑46 [HJ](file:///h:\HJ%20Archive\2009\01-28-09.docx)‑39

**VERSIONS OF THIS BILL**

[1/14/2009](file:///p:\pprever\2009-10\3283_20090114.docx)

[1/14/2009-A](file:///p:\pprever\2009-10\3283_20090114A.docx)

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Indicates New Matter

INTRODUCED

January 14, 2009

**H. 3283**

Introduced by Reps. Sandifer and Cooper

S. Printed 1/14/09--H.

Read the first time January 14, 2009.

**A** **BILL**

TO AMEND SECTION 12‑45‑420, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE AUTHORITY OF THE COUNTY AUDITOR, ASSESSOR, AND TREASURER TO WAIVE OR REDUCE PROPERTY TAX PENALTIES IN CASES OF ERROR BY THE COUNTY, SO AS TO ALLOW THE COUNTY COUNCIL BY MAJORITY VOTE TO DIRECT THE COUNTY TREASURER TO WAIVE, DISMISS, OR REDUCE REAL AND PERSONAL PROPERTY TAX PENALTIES IF THE COUNCIL DETERMINES SUCH ACTION IS IN THE BEST INTEREST OF THE COUNTY.

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

SECTION 1. Section 12‑45‑420 of the 1976 Code, as added by Act 399 of 2000, is amended to read:

“Section 12‑45‑420. (A) Notwithstanding another provision of law, a committee composed of the county auditor, county treasurer, and county assessor may waive, dismiss, or reduce a penalty levied against real or personal property in the case of an error by the county.

(B) Notwithstanding another provision of law, and when directed by a majority vote of county council, the county treasurer shall waive, dismiss, or reduce a property tax penalty or penalties on real or personal property if the county council determines such action is in the best interest of the county.”

SECTION 2. This act takes effect upon approval by the Governor and applies for property tax years beginning after 2007.

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