**A** **BILL**

TO AMEND SECTION 12‑37‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO EXTEND TO EMERGENCY MEDICAL TECHNICIANS WHO ARE PERMANENTLY AND TOTALLY DISABLED AS A RESULT OF A SERVICE‑CONNECTED DISABILITY AND THEIR SURVIVING SPOUSES THE HOMESTEAD EXEMPTION ALLOWED SIMILARLY DISABLED VETERANS OF THE ARMED FORCES, LAW ENFORCEMENT OFFICERS, AND FIREFIGHTERS.

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

SECTION 1. Section 12‑37‑220(B)(1)(e) of the 1976 Code, as last amended by Act 224 of 2004, is further amended to read:

“(e) As used in this item:

(i) ‘eligible owner’ means:

(A) a veteran of the armed forces of the United States who is permanently and totally disabled as a result of a service‑connected disability and who files with the Department of Revenue a certificate signed by the county service officer certifying this disability;

(B) a former law enforcement officer as further defined in Section 23‑23‑10, who is permanently and totally disabled as a result of a law enforcement service‑connected disability;

(C) a former firefighter, including a volunteer firefighter as further defined in Chapter 80 ~~of~~ , Title 40, who is permanently and totally disabled as a result of a firefighting service‑connected disability;

(D) a former emergency medical technician (EMT) who is permanently and totally disabled as a result of a service‑connected disability. For purposes of this subitem, a former EMT means a person who was employed by a governmental entity as an EMT while holding a valid basic, intermediate or paramedic certificate issued by the South Carolina Department of Health and Environmental Control pursuant to regulations under the authority of Chapter 61, Title 44, the Emergency Medical Services Act of South Carolina and who as a result of that employment, became permanently and totally disabled.

(ii) ‘permanently and totally disabled’ means the inability to perform substantial gainful employment by reason of a medically determinable impairment, either physical or mental, that has lasted or is expected to last for a continuous period of twelve months or more or result in death;

(iii) ‘qualified surviving spouse’ means the surviving spouse of an individual described in subsubitem (i) while remaining unmarried, who resides in the house, and who owns the house in fee or for life. Qualified surviving spouse also means the surviving spouse of a member of the armed forces of the United States who was killed in action, or the surviving spouse of a law enforcement officer, ~~or~~ firefighter, or EMT who died in the line of duty as a law enforcement officer, ~~or~~ firefighter, or EMT as these terms are further defined in Section 23‑23‑10, ~~and~~ Chapter 80 ~~of~~ ,Title 40, and subsubitem (D) above who at the time of death owned the house in fee or jointly with the now surviving spouse, if the surviving spouse remains unmarried, resides in the house, and has acquired ownership of the house in fee or for life;

(iv) ‘house’ means a dwelling and the lot on which it is situated classified in the hands of the current owner for property tax purposes pursuant to Section 12‑43‑220(c).”

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

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