~~Indicates Matter Stricken~~

Indicates New Matter

AMENDED

April 27, 2011

**H. 3650**

Introduced by Reps. Cooper and Ott

S. Printed 4/27/11--H.

Read the first time February 10, 2011.

**A** **BILL**

TO AMEND SECTION 12‑37‑2725, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO CANCELLATION OF A LICENSE PLATE AND REGISTRATION CERTIFICATE WHEN A VEHICLE OWNER MOVES OUT OF STATE AND THE PRORATED PROPERTY TAX REFUND DUE ON THAT CANCELLATION, SO AS TO ALLOW THE APPROPRIATE RECEIPT ISSUED BY THE DEPARTMENT OF MOTOR VEHICLES TO SUBSTITUTE FOR THE ACTUAL LICENSE PLATE AND CERTIFICATE; TO AMEND SECTION 12‑39‑220, RELATING TO THE DISCOVERY OF UNTAXED PROPERTY FOR PURPOSES OF PROPERTY TAXES, SO AS TO PROVIDE THE DUTIES OF THE ASSESSOR WITH RESPECT TO THIS PROPERTY; AND TO AMEND SECTION 12‑54‑85, AS AMENDED, RELATING TO THE TIME LIMITS APPLICABLE FOR ASSESSING DELINQUENT TAXES, SO AS TO MAKE A CONFORMING AMENDMENT.

Amend Title To Conform

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

SECTION 1. Section 12‑37‑2725 of the 1976 Code is amended to read:

“Section 12‑37‑2725. When the title to a licensed vehicle is transferred, or the owner of the vehicle becomes a legal resident of another state and registers the vehicle in the new state of residence, the license plate and registration certificate may be returned for cancellation. The license plate and registration certificate must be delivered to the ~~auditor of the county of the vehicle’s registration and tax payment. A request for cancellation must be made in writing to the auditor upon forms approved by the Department of Motor Vehicles~~ Department of Motor Vehicles. Upon receipt of the license plate and registration, the department shall cancel that license plate and registration certificate, and may not reissue them without proof of payment of taxes. The department shall issue a receipt form 5051 to the transferor, showing the date the license plate and registration were turned in to the department. To receive a refund of property taxes paid on the vehicle, the transferor shall provide the form 5051 receipt to the county auditor of the county to which the vehicle taxes were paid. The auditor, upon receipt of the ~~license plate, registration certificate, and the request for cancellation~~ form 5051 receipt, written request for refund, and documentation proving that the vehicle was sold or the owner moved out of state, shall order and the treasurer shall issue a ~~credit or~~ refund of property taxes paid by the transferor on the vehicle. The amount of the refund ~~or credit~~ is that proportion of the tax paid that is equal to that proportion of the complete months remaining in ~~that~~ the vehicle tax year for which the vehicle was registered, calculated from the date the license plate was canceled, as shown on the form 5051 receipt. ~~The auditor, within five days thereafter, shall deliver the license plate, registration certificate, and the written request for cancellation to the Department of Motor Vehicles. Upon receipt, the Department of Motor Vehicles shall cancel the license plate and registration certificate and may not reissue the same.~~”

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

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