**South Carolina General Assembly**

120th Session, 2013-2014

**H. 3252**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. J.E. Smith

Document Path: l:\council\bills\nl\13078dg13.docx

Introduced in the House on January 9, 2013

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

Summary: Classification of property tax and assessment ratios

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/9/2013 House Introduced and read first time ([House Journal‑page 12](file:///h:\HJ%20Archive\2013\01-09-13.docx))

1/9/2013 House Referred to Committee on **Ways and Means** ([House Journal‑page 12](file:///h:\HJ%20Archive\2013\01-09-13.docx))

**VERSIONS OF THIS BILL**

[1/9/2013](file:///p:\pprever\2013-14\3252_20130109.docx)

**A** **BILL**

TO AMEND SECTION 12‑43‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO CLASSIFICATIONS OF PROPERTY AND ASSESSMENT RATIOS, SO AS TO PROVIDE THAT SOLAR ENERGY REAL PROPERTY IS CONSIDERED AGRICULTURAL PROPERTY.

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

SECTION 1. Section 12‑43‑220(d) of the 1976 Code is amended by adding an appropriately numbered subitem to read:

“( ) Notwithstanding any other provision of law, solar energy real property is considered agricultural property. For purposes of this subitem, ‘solar energy real property’ means a parcel of at least twenty acres of real property that is:

(A) used or useful for the generation, storage, transmission or distribution of electric power by means of a low emissions or no emissions technology that primarily uses solar light or solar heat; and

(B) used in the production of at least one hundred megawatt hours of electricity per acre per year.”

SECTION 2. This act takes effect upon approval by the Governor and applies to property tax years beginning after 2013.

‑‑‑‑XX‑‑‑‑