**South Carolina General Assembly**

123rd Session, 2019-2020

**H. 3848**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Hart

Document Path: l:\council\bills\rt\17544sa19.docx

Companion/Similar bill(s): 452

Introduced in the House on February 5, 2019

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

Summary: Property taxes

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/5/2019 House Introduced and read first time ([House Journal‑page 26](file:///h:\hj\20190205.docx))

2/5/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 26](file:///h:\hj\20190205.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3848&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/5/2019](file:///p:\pprever\2019-20\3848_20190205.docx)

**A** **BILL**

TO AMEND SECTION 12‑37‑610, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PERSONS LIABLE FOR TAXES AND ASSESSMENTS ON REAL PROPERTY, SO AS TO PROVIDE THAT CERTAIN DISABLED VETERANS OF THE ARMED FORCES OF THE UNITED STATES ARE EXEMPT FROM PROPERTY TAXES IN THE YEAR IN WHICH THE DISABILITY OCCURS.

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

SECTION 1. Section 12‑37‑610 of the 1976 Code is amended to read:

“Section 12‑37‑610. (A) Each person is liable to pay taxes and assessments on the real property that, as of December thirty‑first of the year preceding the tax year, he owns in fee, for life, or as trustee, as recorded in the public records for deeds of the county in which the property is located, or on the real property that, as of December thirty‑first of the year preceding the tax year, he has care of as guardian, executor, or committee or may have the care of as guardian, executor, trustee, or committee.

(B) Notwithstanding any other provision of law, 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 a certificate signed by the county service officer certifying this disability, and who otherwise meets the requirements of Section 12‑37‑220(B)(1) may immediately claim the exemption for the entire year in which the disability occurs.”

SECTION 2. This act takes effect upon approval by the Governor and applies to property tax years beginning after 2018 and any open period less than three years.

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