**South Carolina General Assembly**

123rd Session, 2019-2020

**A138, R143, S76**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Cromer and Alexander

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Introduced in the Senate on January 8, 2019

Introduced in the House on January 23, 2019

Last Amended on May 12, 2020

Passed by the General Assembly on May 12, 2020

Governor's Action: May 26, 2020, Signed

Summary: Energy efficient manufactured homes incentive program; extend the program for five years

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/12/2018 Senate Prefiled

12/12/2018 Senate Referred to Committee on **Finance**

1/8/2019 Senate Introduced and read first time ([Senate Journal‑page 76](file:///h:\sj\20190108.docx))

1/8/2019 Senate Referred to Committee on **Finance** ([Senate Journal‑page 76](file:///h:\sj\20190108.docx))

1/16/2019 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 6](file:///h:\sj\20190116.docx))

1/22/2019 Senate Read second time ([Senate Journal‑page 16](file:///h:\sj\20190122.docx))

1/22/2019 Senate Roll call Ayes‑41 Nays‑1 ([Senate Journal‑page 16](file:///h:\sj\20190122.docx))

1/23/2019 Senate Read third time and sent to House ([Senate Journal‑page 10](file:///h:\sj\20190123.docx))

1/23/2019 House Introduced and read first time ([House Journal‑page 11](file:///h:\hj\20190123.docx))

1/23/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 11](file:///h:\hj\20190123.docx))

5/2/2019 House Committee report: Favorable **Ways and Means** ([House Journal‑page 11](file:///h:\hj\20190502.docx))

5/8/2019 House Amended ([House Journal‑page 111](file:///h:\hj\20190508.docx))

5/8/2019 House Read second time ([House Journal‑page 111](file:///h:\hj\20190508.docx))

5/8/2019 House Roll call Yeas‑96 Nays‑5 ([House Journal‑page 112](file:///h:\hj\20190508.docx))

5/9/2019 House Read third time and returned to Senate with amendments ([House Journal‑page 8](file:///h:\hj\20190509.docx))

3/10/2020 Senate Non‑concurrence in House amendment ([Senate Journal‑page 68](file:///h:\sj\20200310.docx))

3/10/2020 Senate Roll call Ayes‑0 Nays‑41 ([Senate Journal‑page 68](file:///h:\sj\20200310.docx))

3/11/2020 House House insists upon amendment and conference committee appointed Reps.  Clemmons, Stavrinakis, DC Moss ([House Journal‑page 4](file:///h:\hj\20200311.docx))

3/11/2020 Senate Conference committee appointed Cromer., Scott and Corbin ([Senate Journal‑page 11](file:///h:\sj\20200311.docx))

5/12/2020 House Free conference powers granted

5/12/2020 House Roll call Yeas‑109 Nays‑3

5/12/2020 House Free conference committee appointed Clemmons, Stavrinakis, DC Moss

5/12/2020 House Free conference report adopted

5/12/2020 House Roll call Yeas‑109 Nays‑2

5/12/2020 Senate Free conference powers granted ([Senate Journal‑page 69](file:///h:\sj\20200512.docx))

5/12/2020 Senate Free conference committee appointed Cromer, Scott, Corbin ([Senate Journal‑page 69](file:///h:\sj\20200512.docx))

5/12/2020 Senate Free conference report received and adopted ([Senate Journal‑page 69](file:///h:\sj\20200512.docx))

5/12/2020 Senate Roll call Ayes‑39 Nays‑0 ([Senate Journal‑page 69](file:///h:\sj\20200512.docx))

5/12/2020 Senate Ordered enrolled for ratification ([Senate Journal‑page 73](file:///h:\sj\20200512.docx))

5/21/2020 Ratified R 143

5/26/2020 Signed By Governor

5/28/2020 Effective date See Act for Effective Date

5/28/2020 Act No.  138

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**VERSIONS OF THIS BILL**

[12/12/2018](file:///p:\pprever\2019-20\76_20181212.docx)

[1/16/2019](file:///p:\pprever\2019-20\76_20190116.docx)

[5/2/2019](file:///p:\pprever\2019-20\76_20190502.docx)

[5/8/2019](file:///p:\pprever\2019-20\76_20190508.docx)

[5/12/2020](file:///p:\pprever\2019-20\76_20200512.docx)

(A138, R143, S76)

**AN ACT TO AMEND SECTION 48‑52‑870, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE ENERGY EFFICIENT MANUFACTURED HOMES INCENTIVE PROGRAM, SO AS TO EXTEND THE PROGRAM FIVE ADDITIONAL YEARS; TO AMEND SECTION 12‑36‑2110, RELATING TO THE MAXIMUM SALES TAX, SO AS TO EXTEND A PROVISION RELATED TO ENERGY EFFICIENT MANUFACTURED HOMES; AND TO AMEND ACT 80 OF 2013, RELATING TO THE HIGH GROWTH SMALL BUSINESS JOB CREATION ACT, SO AS TO REAUTHORIZE THE ACT FOR AN ADDITIONAL SIX YEARS.**

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

**Extension of Energy Efficient Manufactured Homes Incentive Program**

SECTION 1. Section 48‑52‑870(A) of the 1976 Code is amended to read:

“(A) The Energy Efficient Manufactured Homes Incentive Program is established to provide financial incentives for the purchase and installation of energy efficient manufactured homes in South Carolina. Any person who purchases a manufactured home designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each agency’s energy saving efficiency requirements or which has been designated as meeting or exceeding such requirements under each agency’s ENERGY STAR program from a retail dealership licensed by the South Carolina Manufactured Housing Board for use in this State is eligible for a nonrefundable income tax credit equal to seven hundred fifty dollars. The credit may be claimed beginning July 1, 2009, and no later than July 1, 2024.”

**Extension of maximum sales tax provision on manufactured homes**

SECTION 2. The first undesignated paragraph after the last item of Section 12‑36‑2110(B) of the 1976 Code is amended to read:

“However, a manufactured home is exempt from any tax in excess of three hundred dollars that may be due as a result of the calculation in item (4) if it meets these energy efficiency levels: storm or double pane glass windows, insulated or storm doors, a minimum thermal resistance rating of the insulation only of R‑11 for walls, R‑19 for floors, and R‑30 for ceilings. However, variations in the energy efficiency levels for walls, floors, and ceilings are allowed and the exemption on tax due above three hundred dollars applies if the total heat loss does not exceed that calculated using the levels of R‑11 for walls, R‑19 for floors, and R‑30 for ceilings. The edition of the American Society of Heating, Refrigerating, and Air Conditioning Engineers Guide in effect at the time is the source for heat loss calculation. Notwithstanding the provisions of this subsection, from July 1, 2009, to July 1, 2024, a manufactured home is exempt from any tax that may be due as a result of the calculation in this subsection if it has been designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each agency’s energy saving efficiency requirements or has been designated as meeting or exceeding such requirements under each agency’s ENERGY STAR program. The dealer selling the manufactured home must maintain records, on forms provided by the State Energy Office, on each manufactured home sold that meets the energy efficiency levels provided for in this subsection. These records must be maintained for three years and must be made available for inspection upon request of the Department of Consumer Affairs or the State Energy Office.”

**Extension of High Growth Small Business Job Creation Act**

SECTION 3. A. Section 1.B. of Act 80 of 2013 is amended to read:

“B. The provisions of Chapter 44, Title 11, contained in this act are repealed on December 31, 2025. Any carry forward credits shall continue to be allowed until the ten-year time period in Section 11‑44‑40(B) is completed.”

B. This SECTION takes effect upon approval by the Governor and applies to tax years beginning after 2019. The provisions of Chapter 44, Title 11, as they existed on December 31, 2019, are re‑enacted, and the tax credits earned pursuant to this SECTION shall be earned and claimed under the same terms and conditions as they existed on December 31, 2019. This SECTION shall continue to apply until such time as Chapter 44, Title 11, or parts thereof, are otherwise repealed, mutatis mutandis.

**Time effective**

SECTION 4. This act takes effect upon approval by the Governor.

Ratified the 21st day of May, 2020.

Approved the 26th day of May, 2020.

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