**South Carolina General Assembly**

125th Session, 2023-2024

**S. 1040**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Cromer

Companion/Similar bill(s): 5202

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Introduced in the Senate on February 13, 2024

Currently residing in the Senate Committee on **Finance**

Summary: Energy efficient manufactured homes

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 2/13/2024 Senate Introduced and read first time (Senate Journal‑page 5)

 2/13/2024 Senate Referred to Committee on **Finance** (Senate Journal‑page 5)

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**VERSIONS OF THIS BILL**

[02/13/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/1040_20240213.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 48-52-870, RELATING TO THE ENERGY EFFICIENT MANUFACTURED HOMES INCENTIVE PROGRAM, SO AS TO EXTEND THE PROGRAM FOR FIVE MORE YEARS; AND BY AMENDING SECTION 12-36-2110, RELATING TO MAXIMUM TAX ON SALE OR LEASE OF CERTAIN energy efficient manufactured homes, so as to extend the provision for five more years.

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

SECTION 1. Section 48‑52‑870(A) of the S.C. 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, 20242029.

SECTION 2. The first undesignated paragraph after the last item of Section 12‑36‑2110(B) of the S.C. 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, 20242029, 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.

SECTION 3. This act takes effect upon approval by the Governor.

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