**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3834**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Long and M.M. Smith

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Introduced in the House on January 26, 2023

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

Summary: Assessment Ratios

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 1/26/2023 House Introduced and read first time (House Journal‑page 10)

 1/26/2023 House Referred to Committee on **Ways and Means** (House Journal‑page 10)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3834&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/26/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/3834_20230126.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑43‑220, RELATING TO PROPERTY CLASSIFICATONS AND ASSESSMENT RATIOS, SO AS TO PROVIDE THAT FOR PURPOSES OF OBTAINING THE SPECIAL FOUR PERCENT ASSESSMENT RATE, A PERSON WHO OWNS AND OCCUPIES A RESIDENCE AS HIS LEGAL RESIDENCE IS DEEMED TO BE DOMICILED AT THE RESIDENCE IF THE PERSON IS IN THE UNITED STATES LEGALLY.

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

SECTION 1. Section 12‑43‑220(c)(2) of the S.C. Code is amended by adding a subitem to read:

 (ix) For purposes of obtaining the special four percent assessment rate allowed by this item only, and only to the extent that the taxpayer otherwise qualifies, a person who owns and occupies a residence as his legal residence is also deemed to be domiciled at that residence if the person is in the United States legally.

SECTION 2. This act takes effect upon approval by the Governor and first applies to property tax years beginning after 2023.

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