**South Carolina General Assembly**

126th Session, 2025-2026

**S. 264**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Peeler, Climer, Ott, Johnson, Kimbrell, Williams, Turner, Rice, Corbin, Bennett, Garrett and Alexander

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Introduced in the Senate on January 28, 2025

Introduced in the House on March 5, 2025

Last Amended on February 26, 2025

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

Summary: Property tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 1/28/2025 Senate Introduced and read first time (Senate Journal‑page 6)

 1/28/2025 Senate Referred to Committee on **Finance** (Senate Journal‑page 6)

 2/19/2025 Senate Committee report: Favorable **Finance** (Senate Journal‑page 13)

 2/26/2025 Senate Amended (Senate Journal‑page 26)

 2/26/2025 Senate Read second time (Senate Journal‑page 26)

 2/26/2025 Senate Roll call Ayes-44 Nays-0 (Senate Journal‑page 26)

 2/27/2025 Senate Read third time and sent to House (Senate Journal‑page 11)

 3/5/2025 House Introduced and read first time (House Journal‑page 9)

 3/5/2025 House Referred to Committee on **Ways and Means** (House Journal‑page 9)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=264&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/28/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/264_20250128.docx)

[02/19/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/264_20250219.docx)

[02/26/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/264_20250226.docx)

Indicates Matter Stricken

Indicates New Matter

Amended

February 26, 2025

S. 264

Introduced by Senators Peeler, Climer, Ott, Johnson, Kimbrell, Williams, Turner, Rice, Corbin, Bennett, Garrett and Alexander

S. Printed 2/26/25--S.

Read the first time January 28, 2025

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A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12‑37‑160 SO AS TO PROVIDE THAT CERTAIN PROPERTY MAY NOT BE ANNEXED BY A MUNICIPALITY WITHOUT EXPRESS WRITTEN AGREEMENT OF THE OWNER.

 Amend Title To Conform

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

SECTION 1. Article 1, Chapter 37, Title 12 of the S.C. Code is amended by adding:

 Section 12‑37‑160. Notwithstanding any other provision of law, any real property upon which farm buildings or agricultural structures exempt from taxation pursuant to Section 12‑37‑220(B)(14) are situated or any real property that is assessed pursuant to Section 12‑43‑220(d), or any real property under direct or indirect common ownership that is adjacent to the exempt property, may not be annexed by a municipality without the express written agreement of the owner of the real property to be annexed.

SECTION 2. Chapter 3, Title 5 of the S.C. Code is amended by adding:

 Section 5-3-25. No municipality may annex, under the provisions of this chapter, any real property upon which farm buildings or agricultural structures exempt from taxation pursuant to Section 12-37-220(B)(14) are situated or any real property that is assessed pursuant to Section 12-43-220(d), or any real property under direct or indirect common ownership that is adjacent to the exempt property, without the express written agreement of the owner of the real property to be annexed as provided in Section 12-37-160.

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

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