**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3424**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. McCravy, Gilliam, Burns, Chumley, Willis, Vaughan, T. Moore, M.M. Smith, Lawson, Mitchell, Pope, Rankin, Martin and Forrest

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Introduced in the House on January 14, 2025

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

Summary: Property tax relief for seniors

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/5/2024 House Prefiled

12/5/2024 House Referred to Committee on **Ways and Means**

1/14/2025 House Introduced and read first time ([House Journal‑page 197](h:\hj\20250114.docx))

1/14/2025 House Referred to Committee on **Ways and Means** ([House Journal‑page 197](h:\hj\20250114.docx))

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**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3424_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ENACTING THE “SOUTH CAROLINA PROPERTY TAX RELIEF FOR SENIORS ACT”; BY AMENDING SECTION 12‑37‑250, RELATING TO HOMESTEAD PROPERTY TAX EXEMPTION ALLOWED FOR PERSONS WHO ARE OVER THE AGE OF SIXTY‑FIVE YEARS, DISABLED, OR LEGALLY BLIND, SO AS TO INCREASE THE EXEMPTION AMOUNT FROM THE FIRST FIFTY THOUSAND DOLLARS TO THE FIRST ONE MILLION DOLLARS OF THE FAIR MARKET VALUE OF THE HOMESTEAD; AND BY ADDING ARTICLE 12 TO CHAPTER 36, TITLE 12 SO AS TO PROVIDE FOR AN ADDITIONAL SALES, USE, AND CASUAL EXCISE TAX.

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

SECTION 1. This act may be cited as the “South Carolina Property Tax Relief for Seniors Act”.

SECTION 2. Section 12‑37‑250(A)(1) of the S.C. Code is amended to read:

(1) The first fifty thousand one million dollars of the fair market value of the dwelling place of a person is exempt from county, municipal, school, and special assessment real estate property taxes when the person:

(i) has been a resident of this State for at least one year and has reached the age of sixty‑five years on or before December thirty‑first;

(ii) has been classified as totally and permanently disabled by a state or federal agency having the function of classifying persons; or

(iii) is legally blind as defined in Section 43‑25‑20, preceding the tax year in which the exemption is claimed and holds complete fee simple title or a life estate to the dwelling place. A person claiming to be totally and permanently disabled, but who has not been classified by one of the agencies, may apply to the state agency of Vocational Rehabilitation. The agency shall make an evaluation of the person using its own standards.

SECTION 3. Chapter 36, Title 12 of the S.C. Code is amended by adding:

Article 12

Additional Sales, Use, and Casual Excise Tax

Section 12‑36‑1210. Beginning June 1, 2025, an additional sales, use, and casual excise tax equal to 0.32 percent is imposed on amounts taxable pursuant to this chapter, except that this additional 0.32 percent tax does not apply to amounts taxed pursuant to Section 12‑36‑920(A), the tax on accommodations for transients, nor does this additional tax apply to items subject to a maximum sales and use tax pursuant to Section 12‑36‑2110 nor to the sale of unprepared food which may be lawfully purchased with United States Department of Agriculture food coupons.

Section 12‑36‑1220. The revenue of the taxes imposed by this article must be credited to the Trust Fund for Tax Relief established pursuant to Section 11‑11‑150.

Section 12‑36‑1230. The Department of Revenue may prescribe amounts that may be added to the sales price to reflect the additional taxes imposed pursuant to this article.

SECTION 4. This act takes effect upon approval by the Governor and first applies to tax years beginning after 2024.

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