**South Carolina General Assembly**

126th Session, 2025-2026

**H. 4138**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Long

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Introduced in the House on March 5, 2025

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

Summary: Property tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 3/5/2025 House Introduced and read first time (House Journal‑page 38)

 3/5/2025 House Referred to Committee on **Ways and Means** (House Journal‑page 38)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=4138&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[03/05/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/4138_20250305.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑37‑220, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO PROVIDE THAT LEGAL GUARDIANS OF MINOR OR DEPENDENT CHILDREN ARE ENTITLED TO A PROPERTY TAX EXEMPTION ON ONE PERSONAL MOTOR VEHICLE.

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

SECTION 1. Section 12‑37‑220(B)(37) of the S.C. Code is amended to read:

 (37) one personal motor vehicle owned or leased by a legal guardian of a minor or dependent child who is blind or required to use a wheelchair when the vehicle is used to transport the minor or dependent child.

SECTION 2. This act takes effect upon approval by the Governor.

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