**South Carolina General Assembly**

126th Session, 2025-2026

**S. 538**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Ott

Document Path: SR-0055CEM25.docx

Introduced in the Senate on April 3, 2025

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

Summary: Agricultural Property

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 4/3/2025 Senate Introduced and read first time (Senate Journal‑page 4)

 4/3/2025 Senate Referred to Committee on **Finance** (Senate Journal‑page 4)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=538&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[04/03/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/538_20250403.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑37‑220, RELATING TO GENERAL EXEMPTION FROM TAXES, SO AS TO DEFINE FARM BUILDING AND STRUCTURES QUALIFYING FOR THE EXEMPTION TO BE BUILDINGS AND STRUCTURES LOCATED ON PROPERTY THAT RECEIVES THE AGRICULTRUAL ASSESSMENT RATIO; AND BY AMENDING SECTION 12‑43‑220, RELATING TO TAX CLASSIFICATIONS SO AS TO ALLOW FOR A TAXPAYER TO APPLY FOR A REFUND OF PROPERTY TAXES OVERPAID BECAUSE THE PROPERTY WAS ELIGIBLE FOR THE AGRICULTURAL ASSESSMENT RATIO.

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

SECTION 1. Section 12‑37‑220(B)(14) of the S.C. Code is amended to read:

 (14)(a) all farm buildings and agricultural structures owned by a producer in this State used to house livestock, poultry, crops, farm equipment, or farm supplies and all farm machinery and equipment including self‑propelled farm machinery and equipment except for motor vehicles licensed for use on the highways. For the purpose of this section “self‑propelled farm machinery and equipment” means farm machinery or equipment which contains within itself the means for its own locomotion. For purposes of this item, farm equipment includes greenhouses;

 (b) farm buildings and structures qualifying for the exemption allowed pursuant to subitem (a) must be located on property that meets the requirements set forth in Sections 12‑43‑220(d), 12‑43‑230, and 12‑43‑232 and must be receiving the agricultural exemption provided for in Section 12‑43‑220(d)(1);

SECTION 2. Section 12‑43‑220 of the S.C. Code is amended by adding:

 (h) Notwithstanding any other provision of law, a taxpayer may apply for a refund of property taxes overpaid because the property was eligible for the agricultural assessment ratio. The application must be made in accordance with Section 12‑60‑2560. The taxpayer must establish that the property in question was in fact used for agricultural purposes.

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

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