**South Carolina General Assembly**

125th Session, 2023-2024

**H. 4912**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Murphy

Document Path: LC-0335DG24.docx

Introduced in the House on January 23, 2024

Introduced in the Senate on April 2, 2024

Last Amended on March 27, 2024

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

Summary: Assessment ratios

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/23/2024 House Introduced and read first time ([House Journal‑page 10](h:\hj\20240123.docx))

1/23/2024 House Referred to Committee on **Ways and Means** ([House Journal‑page 10](h:\hj\20240123.docx))

3/21/2024 House Committee report: Favorable with amendment **Ways and Means** ([House Journal‑page 5](h:\hj\20240321.docx))

3/26/2024 Scrivener's error corrected

3/26/2024 House Debate adjourned ([House Journal‑page 54](h:\hj\20240326.docx))

3/27/2024 House Amended ([House Journal‑page 21](h:\hj\20240327.docx))

3/27/2024 House Read second time ([House Journal‑page 21](h:\hj\20240327.docx))

3/27/2024 House Roll call Yeas-107 Nays-0 ([House Journal‑page 24](h:\hj\20240327.docx))

3/28/2024 House Read third time and sent to Senate ([House Journal‑page 21](h:\hj\20240328.docx))

4/2/2024 Senate Introduced and read first time ([Senate Journal‑page 16](h:\sj\20240402.docx))

4/2/2024 Senate Referred to Committee on **Finance** ([Senate Journal‑page 16](h:\sj\20240402.docx))

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**VERSIONS OF THIS BILL**

[01/23/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/4912_20240123.docx)

[03/21/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/4912_20240321.docx)

[03/26/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/4912_20240326.docx)

[03/27/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/4912_20240327.docx)

Indicates Matter Stricken

Indicates New Matter

Amended

March 27, 2024

H. 4912

Introduced by Rep. Murphy

S. Printed 03/27/24--H.

Read the first time January 23, 2024

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A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑43‑220, RELATING TO ASSESSMENT RATIOS FOR AD VALOREM TAXATION, SO AS TO ALLOW CERTAIN CIVILIAN EMPLOYEES OF THE DEPARTMENT OF DEFENSE TO CONTINUE TO CLAIM THE SPECIAL FOUR PERCENT ASSESSMENT RATIO WHEN THE CIVILIAN RECEIVES CERTAIN ORDERS FOR A CHANGE OF STATION.

Amend Title To Conform

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

SECTION 1. Section 12‑43‑220(c)(2)(v)(B) of the S.C. Code is amended to read:

(B)(1) An active duty member of the Armed Forces of the United States eligible for and receiving the special assessment ratio for owner‑occupied residential property allowed pursuant to this subsection (c), who receives orders for a permanent change of station or a temporary duty assignment for at least one year, retains that four percent assessment ratio and applicable exemptions for so long as the owner remains on active duty, regardless of the owner's subsequent relocation and regardless of any rental income attributable to the property.

(2) A civilian employed by the Department of Defense (DoD) that is eligible for and receiving the special assessment ratio for owner‑occupied residential property allowed pursuant to this subsection (c), who receives orders for a DoD civilian permanent duty or temporary change of station for at least one year, retains that four percent assessment ratio and applicable exemptions for so long as the owner remains on such orders, regardless of the owner's subsequent relocation and regardless of any rental income attributable to the property.

(3) Subject to subsubitem (C), as applicable, the provisions of this subsubitem (B) do not apply if the owner or a member of the owner's household, as defined in item (2)(iii) of this subsection (c), claims the special four percent assessment ratio allowed pursuant to this subsection for any other residential property located in this State.

SECTION 2. Section 12‑37‑220(B) of the S.C. Code is amended by adding:

(54) 36.8421 percent of the fair market value of all aircraft of each airline company. For purposes of this exemption, aircraft and airline company have the same meaning as provided in Article 19.

SECTION 3. Section 12‑37‑2440(a) of the S.C. Code is amended to read:

(a) The ratio which the total time scheduled on the ground within this State of such aircraft during the preceding calendar or fiscal year bears to the total time scheduled on the ground within and without this State of such aircraft during the preceding calendar or fiscal year. For purposes of determining time on the ground in this State, each landing in this State equals thirty minutes and each overnight stay or maintenance day in this State equals two hours.

SECTION 4. Section 12-43-220(c)(2)(iv) of the S.C. Code is amended to read:

(iv) In addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner-occupant and the applicant must provide proof the assessor requires including, but not limited to:

(A) a copy of the owner-occupant's most recently filed South Carolina individual income tax return;

(B)(A) copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner-occupant and registered at the same address of the four percent domicile;

(C)(B) other proof required by the assessor necessary to determine eligibility for the assessment ratio allowed by this item, except that the assessor may not require the production of confidential tax records.

If the owner or the owner's agent has made a proper certificate as required pursuant to this subitem and the owner is otherwise eligible, the owner is deemed to have met the burden of proof and is allowed the four percent assessment ratio allowed by this item, if the residence that is the subject of the application is not rented for more than seventy-two days in a calendar year. For purposes of determining eligibility, rental income, and residency, the assessor annually may require a copy of applicable portions of the owner's federal and state tax returns, as well as the Schedule E from the applicant's federal return for the applicable tax year.

If the assessor determines the owner-occupant ineligible, the six percent property tax assessment ratio applies and the owner-occupant may appeal the classification as provided in Chapter 60 of this title.

SECTION 5. Chapter 45, Title 12 of the S.C. Code is amended by adding:

Section 12-45-440. Notwithstanding another provision of law, in the case of an error by the county in levying real or personal property tax, the county treasurer must accept partial property tax payments from a taxpayer affected by the error. No penalties or interest may be assessed against the taxpayer for six months after the taxpayer is made aware of the error. The Department of Motor Vehicles may not revoke, suspend, or refuse to renew the driving privilege of a person for failure to pay taxes during the same six-month period. The taxpayer shall notify the treasurer of the payment schedule, except that the taxpayer must at least pay one-sixth of the original amount due each month.

SECTION 6. This act takes effect upon approval by the Governor and applies to tax years beginning after 2023, and the provisions contained in SECTION 1 apply to any open period less than three years.

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