

South Carolina General Assembly
118th Session, 2009-2010

S. 405

STATUS INFORMATION

General Bill

Sponsors: Senator Cleary

Document Path: I:\s-financ\drafting\rec\002boat.dag.rec.docx

Companion/Similar bill(s): 3993

Introduced in the Senate on February 11, 2009

Introduced in the House on May 14, 2009

Currently residing in the House

Summary: Property tax exemptions

HISTORY OF LEGISLATIVE ACTIONS

<u>Date</u>	<u>Body</u>	<u>Action Description with journal page number</u>
2/11/2009	Senate	Introduced and read first time SJ -18
2/11/2009	Senate	Referred to Committee on Finance SJ -18
2/12/2009	Senate	Referred to Subcommittee: Hayes (ch), Land, Courson, Matthews, Grooms
5/6/2009	Senate	Committee report: Favorable with amendment Finance SJ -9
5/12/2009	Senate	Committee Amendment Adopted
5/12/2009	Senate	Read second time
5/13/2009	Senate	Read third time and sent to House SJ -19
5/14/2009	House	Introduced and read first time HJ -15
5/14/2009	House	Referred to Committee on Ways and Means HJ -15
4/29/2010	House	Recalled from Committee on Ways and Means HJ -57

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VERSIONS OF THIS BILL

[2/11/2009](#)

[5/6/2009](#)

[5/12/2009](#)

[4/29/2010](#)

1 ~~Indicates Matter Stricken~~

2 Indicates New Matter

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4 RECALLED

5 April 29, 2010

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S. 405

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Introduced by Senator Cleary

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11 S. Printed 4/29/10--H.

12 Read the first time May 14, 2009.

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A BILL

11 TO AMEND SECTION 12-37-220 OF THE 1976 CODE,
12 RELATING TO PROPERTY TAX EXEMPTIONS, TO
13 CLARIFY THAT A WATERCRAFT AND ITS MOTOR MAY
14 NOT RECEIVE A FORTY-TWO AND 75/100 PERCENT
15 EXEMPTION IF THE BOAT OR WATERCRAFT IS
16 CLASSIFIED AS A PRIMARY OR SECONDARY RESIDENCE
17 FOR PROPERTY TAX PURPOSES; TO AMEND SECTION 12-
18 37-224, RELATING TO BOATS AS A PRIMARY OR
19 SECONDARY RESIDENCE, TO PROVIDE THAT A BOAT OR
20 WATERCRAFT THAT CONTAINS A COOKING AREA WITH
21 AN ONBOARD POWER SOURCE, A TOILET WITH
22 EXTERIOR EVACUATION, AND A SLEEPING QUARTER,
23 SHALL BE CONSIDERED A PRIMARY OR SECONDARY
24 RESIDENCE FOR PURPOSES OF AD VALOREM PROPERTY
25 TAXATION IN THIS STATE; AND TO AMEND SECTION 12-
26 37-714, RELATING TO BOATS WITH A SITUS IN THIS
27 STATE, TO PROVIDE THAT UPON AN ORDINANCE
28 PASSED BY THE LOCAL GOVERNING BODY, A COUNTY
29 MAY SUBJECT A BOAT, INCLUDING ITS MOTOR IF THE
30 MOTOR IS SEPARATELY TAXED, TO PROPERTY TAX IF IT
31 IS WITHIN THIS STATE FOR NINETY DAYS IN THE
32 AGGREGATE, REGARDLESS OF THE NUMBER OF
33 CONSECUTIVE DAYS.

34
35 Be it enacted by the General Assembly of the State of South
36 Carolina:

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38 SECTION 1. Section 12-37-220(B)(38)(b) of the 1976 Code is
39 amended to read:

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41 “(b) By ordinance, a governing body of a county may exempt
42 from the property tax, forty-two and 75/100 percent of the fair

1 market value of a watercraft and its motor. This exemption for a
2 watercraft motor applies whether the motor is located in, attached
3 to, or detached from the watercraft. This exemption does not apply
4 to a boat or watercraft classified for property tax purposes as a
5 primary or secondary residence pursuant to Section 12-37-224.”

6
7 SECTION 2. Section 12-37-714(2) of the 1976 Code is amended
8 to read:

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10 “(2) A boat, including its motor if the motor is separately taxed,
11 which is not currently taxed in this State and is not used
12 exclusively in interstate commerce, is subject to property tax in
13 this State if it is present within this State for sixty consecutive days
14 or for ninety days in the aggregate in a property tax year, ~~or upon~~
15 ~~an ordinance passed by the local governing body, one hundred~~
16 ~~eighty days in the aggregate in a property tax year.~~ Upon an
17 ordinance passed by the local governing body, a county may
18 subject a boat, including its motor if the motor is separately taxed,
19 to property tax if it is within this State for ninety days in the
20 aggregate, regardless of the number of consecutive days. Also,
21 upon an ordinance passed by the local governing body, a county
22 may increase the number of days in the aggregate a boat, including
23 its motor if the motor is taxed separately, must be in this State to
24 be subject to property tax to one hundred eighty days in a property
25 tax year, regardless of the number of consecutive days. Upon
26 written request by a tax official, the owner must provide
27 documentation or logs relating to the whereabouts of the boat in
28 question. Failure to produce requested documents creates a
29 rebuttable presumption that the boat in question is taxable within
30 this State.”

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

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