

AN ORDINANCE

PURSUANT TO SOUTH CAROLINA CODE OF LAWS SECTION 12-37-714(2) TO EXTEND THE PERIOD OF TIME THAT A BOAT NOT USED EXCLUSIVELY IN INTERSTATE COMMERCE CAN BE IN CHARLESTON COUNTY FROM SIXTY (60) CONSECUTIVE DAYS OR FOR NINETY (90) DAYS IN THE AGGREGATE IN A PROPERTY TAX YEAR TO ONE HUNDRED EIGHTY (180) DAYS IN THE AGGREGATE IN A PROPERTY TAX YEAR.

WHEREAS, the Code of Laws of South Carolina 1976 Annotated provides pursuant to S.C. Code Annotated Section 12-37-714(2) that a boat, including its motor if the motor is separately taxed, which is not currently taxed in this State and is not used exclusively in interstate commerce, is subject to property tax in this State if it is present within this State for sixty consecutive days or for ninety days in the aggregate in a property tax year, or upon an ordinance passed by the local governing body, one hundred eighty days in the aggregate in a property tax year. Upon written request by a tax official, the owner must provide documentation or logs relating to the whereabouts of the boat in question. Failure to produce requested documents creates a rebuttable presumption that the boat in question is taxable within this State; and

WHEREAS, other costal counties to include Beaufort and Horry have adopted ordinances extending the time a boat and its motor may be present in those counties without being subject to taxation from sixty (60) consecutive days or for ninety (90) days in the aggregate in a property tax year to one hundred eighty (180) days in the aggregate in a property tax year; and

WHEREAS, Charleston County Council desires to adopt, authorize and improve tax relief for owners of watercraft and watercraft motors to maintain a competitive relationship with similar coastal communities; and

WHEREAS, the provisions of this Ordinance apply to tax years beginning after December 31, 2008;

NOW, THEREFORE, be it ordained and enacted by Charleston County Council, in meetings duly assembled, as follows:

SECTION I. Findings Incorporated

The recitals and findings are incorporated herein by reference and made a part of this Ordinance.

SECTION II. Boat with Situs in Charleston County

In addition to any other provisions of law subjecting watercraft and motors to property tax in this State:

Watercraft Not Used Exclusively in Interstate Commerce. A boat, including its motor if the motor is separately taxed, which is not currently taxed in the State and is not used exclusively in interstate commerce, is subject to property tax in this State if it is present within this State for one hundred eighty (180) days in the aggregate in a property tax year. Upon written request by a tax official, the owner must provide documentation or logs relating to the whereabouts of the boat in question. Failure to produce requested documents creates a rebuttable presumption that the boat in question is taxable within this State.

### SECTION III. Severability

If, for any reason, any part of this Ordinance is invalidated by a court of competent jurisdiction, the remaining portions of this Ordinance shall remain in full force and effect.

### SECTION IV. Effective Date

This Ordinance applies to property tax years beginning after December 31, 2008.

Adopted and Approved in a meeting duly assembled this 3<sup>rd</sup> day of March, 2009.