

# Local lawmakers leery of further

BY JESSICA SIBLEY  
THE JOURNAL

COLUMBIA — A meeting to discuss giving tax breaks to South Carolina homeowners has been postponed, but local legislators aren't thinking less about it.

Residents currently pay a higher tax rate for property they own but don't live in full-time.

Following the passage of Act 388, a bill that allowed primary residences to bypass school operating taxes in exchange for a one-cent

hike on sales tax, the consideration of a second home tax break seems daunting at this time.

"The math was done before Act 388 passed," said Rep. Bill Sandifer, R-Seneca. "The loss of revenue from the tax break was supposed to level out with the addition of the sales tax increase. But with the poor economy, we've fallen way short. Now, we're dipping into the general fund to make up for that. I just don't see how we can consider dropping the tax on second homes at

**'I just** don't see how we can consider dropping the tax on second homes at this point.'

**Rep. Bill Sandifer**  
R-Seneca

this point."

Senator Larry Martin, R-Pickens, agrees.

"It's one of those things that I would truly like to see addressed, but right now, it's parked because there isn't anywhere to feasibly go with it. It's

one thing to get some relief on the point of sale, because that can involve all types of commercial property, just like these second homes, that could be leased or rented out," he said.

Before the postpone-

## property tax cuts

ment, the Senate Finance subcommittee was set to take up the bill Tuesday.

Senator Thomas Alexander, R-Walhalla, agrees the timing isn't right.

"Where do you make up for that lost funding," he asked. "We just don't know quite yet."

One bill would allow homeowners having difficulty selling their home to continue paying property taxes on the vacant home and their new home as if both are their main residences.

But with the aforemen-

tioned stipulation, Sandifer worries about clarity.

"Something like this is two-fold," he said. "First you have to prove that they are making every effort to sell. Then, it needs to be decided whether or not the home qualifies for the reduced rate. The popular answer will be to eliminate taxes on second homes, but the reality is, there is no other way but to continue with them for now."

[jsibley@dailyjm.com](mailto:jsibley@dailyjm.com) | (864) 882-2375

*The Associated Press contributed to this story.*