



South Carolina Senate
 L. Marion Gressette Building
 1101 Pendleton St
 Columbia, SC 29201

1/29/26

Dear Members of the South Carolina Senate:

South Carolina is a state where the water connects everyone whether casting a line in a Lowcountry creek or cruising Lake Wylie on a Sunday afternoon. For generations, access to these waters has been a point of pride and a defining part of the state’s culture.

As leaders of national and regional organizations committed to conserving and expanding outdoor recreation, we write today in strong support of H.3858. While many of the undersigned groups typically refrain from weighing in on tax matters, the taxation on South Carolina boat owners is forcing boaters off the water and is an impediment to access, especially for working families and middle-income anglers.

South Carolina currently imposes the highest boat property taxes in the nation.

That distinction is not just a statistic, it’s a deterrent. It discourages ownership, pushes registration across state lines, and creates a barrier to the very lifestyle our organizations work to protect. The result is fewer boats in South Carolina waters, declining economic activity in marine-dependent communities, and diminished participation in one of the state’s greatest traditions.

This issue has become especially clear to those of us with a national lens. We’ve seen firsthand how states with more balanced tax structures attract more boaters, more investment, and ultimately more conservation funding. South Carolina's tax rate — up to 300% higher than neighboring states like Georgia and North Carolina — has become a cautionary tale.

The bipartisan support for H.3858 reflects a broad consensus: high boat property taxes are not just bad policy; they are an access problem. Reducing this burden will not only make boat ownership more attainable, but also strengthen the local businesses, jobs, and conservation efforts tied to a healthy recreational boating economy.

On behalf of the undersigned organizations, the millions we represent, and the hundreds of thousands of South Carolinians who depend on access to the water for their livelihoods, traditions, and well-being, we respectfully urge you to move H.3858 forward.

Access to South Carolina's waterways should not depend on which side of the state line someone lives on.

Thank you for your leadership and consideration.

Sincerely,

South Carolina Boating & Fishing Alliance

Congressional Sportsmen's Foundation

Coastal Conservation Association South Carolina

American Sportfishing Association

Center for Sportfishing Policy

National Marine Manufacturers Association

Marine Retailers Association of the Americas

Boat Owners Association of the United States, Boat U.S.

Bass Anglers Sportsman Society, B.A.S.S.