**South Carolina General Assembly**

125th Session, 2023-2024

**S. 1133**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Goldfinch and Fanning

Document Path: SR-0614KM24.docx

Introduced in the Senate on March 5, 2024

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

Summary: Accommodations Tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/5/2024 Senate Introduced and read first time ([Senate Journal‑page 5](h:\sj\20240305.docx))

3/5/2024 Senate Referred to Committee on **Finance** ([Senate Journal‑page 5](h:\sj\20240305.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=1133&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[03/05/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/1133_20240305.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 6‑1‑525 SO AS TO AUTHORIZE CERTAIN COUNTIES AND MUNICIPALITIES TO IMPOSE A SUPPLEMENTAL LOCAL ACCOMMODATIONS TAX, TO CAP THE RATE THAT MAY BE IMPOSED, AND TO PROVIDE FOR THE LIMITED USE OF THE PROCEEDS OF THE TAX.

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

SECTION 1. Article 5, Chapter 1, Title 6 of the S.C. Code is amended by adding:

Section 6‑1‑525. (A) For the purposes of this section, “growth community” means a county or municipality which experienced a growth in population according to the latest official United States decennial census.

(B) A governing body of a growth community may impose, by ordinance, a supplemental local accommodations tax, not to exceed three percent. However, an ordinance imposing the supplemental local accommodations tax must be adopted by a positive majority vote. The governing body of a county may not impose a supplemental local accommodations tax in excess of one and one‑half percent within the boundaries of a municipality without the consent, by resolution, of the appropriate municipal governing body.

(C) All proceeds from a supplemental local accommodations tax imposed pursuant to this section must be kept in a separate fund segregated from the imposing entity’s general fund. All interest generated by the supplemental local accommodations tax fund must be credited to the supplemental local accommodations tax fund.

(D) The proceeds of a supplemental local accommodations tax imposed pursuant to this section may only be used by the governing body of the imposing growth community to improve existing or construct new local infrastructure, beach renourishment, the purchase of developable green space, flood resilience, or property tax relief for owner occupied residential property.

(E) The supplemental local accommodations tax authorized pursuant to this section, if imposed, shall be imposed and collected by the governing body of the growth community in addition to a local accommodations tax imposed by the governing body pursuant to Section 6‑1‑520.

SECTION 2. This act takes effect upon approval by the Governor.

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