

## Session 116 - (2005-2006)

### **H 3227 General Bill, By Littlejohn, Mahaffey, Clark, Townsend, Miller, Anthony, Pinson, Umphlett, J. Brown, Bailey, Bowers and Whipper**

**Summary:** School Districts Property Tax Relief Act

A BILL TO AMEND CHAPTER 10 OF TITLE 4, CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING ARTICLE 7 TO PROVIDE, SUBJECT TO A COUNTYWIDE REFERENDUM, FOR THE IMPOSITION OF A SPECIAL ONE PERCENT SALES AND USE TAX WITHIN A COUNTY FOR NOT MORE THAN SEVEN YEARS WITH THE REVENUE OF THE TAX USED TO DEFRAY GENERAL OBLIGATION DEBT SERVICE OR OTHERWISE DEFRAY THE COSTS OF CAPITAL IMPROVEMENTS OF THE SCHOOL DISTRICTS WITHIN SUCH COUNTY, TO PROVIDE THAT THE TAX MAY BE IMPOSED ONLY AFTER ITS APPROVAL IN A REFERENDUM HELD IN THE COUNTY, TO PROVIDE FOR THE REFERENDUM, AND TO PROVIDE THAT, IF IMPOSED, THE TAX MUST BE COLLECTED BY THE SOUTH CAROLINA DEPARTMENT OF REVENUE AND REMITTED TO THE SOUTH CAROLINA TREASURER FOR SCHOOL DISTRICTS OF THE COUNTY IN WHICH THE TAX IS IMPOSED, TO PROVIDE THAT THE TAX IS IMPOSED AND IS SUBJECT TO THE SAME EXEMPTIONS AND MAXIMUM TAXES AS PROVIDED IN THE SOUTH CAROLINA SALES TAX ACT EXCEPT FOR AN ADDITIONAL EXEMPTION FOR FOOD ITEMS WHICH LAWFULLY MAY BE PURCHASED WITH UNITED STATES DEPARTMENT OF AGRICULTURE FOOD COUPONS, AND TO PROVIDE FOR THE METHOD OF APPLYING THE REVENUES OF THE TAX TO SCHOOL DISTRICT GENERAL OBLIGATION DEBT SERVICE.

12/22/04	House	Prefiled
12/22/04	House	Referred to Committee on Ways and Means
01/11/05	House	Introduced and read first time HJ-137
01/11/05	House	Referred to Committee on Ways and Means HJ-138
01/26/05	House	Member(s) request name added as sponsor: Clark
04/06/05	House	Member(s) request name added as sponsor: Townsend, Miller
04/07/05	House	Member(s) request name added as sponsor: Anthony, Pinson, Umphlett, J.Brown
04/12/05	House	Member(s) request name added as sponsor: Bailey
04/19/05	House	Committee report: Favorable with amendment Ways and Means HJ-58
04/26/05	House	Requests for debate-Rep(s). Skelton, Kirsh, Hayes, Cobb-Hunter, Anderson, Owens, JH Neal, McLeod, and Hosey HJ-104
04/27/05	House	Member(s) request name added as sponsor: Bowers, Whipper
04/27/05	House	Requests for debate removed-Rep(s). Hayes, Hosey, Skelton, Owens, and Anderson HJ-98
04/27/05	House	Requests for debate removed-Rep(s). Cobb-Hunter HJ-101
04/27/05	House	Requests for debate-Rep(s). Walker and Funderburk HJ-125
04/28/05	House	Requests for debate removed-Rep(s). Walker and Funderburk HJ-23
04/28/05	House	Amended HJ-65
04/28/05	House	Debate interrupted HJ-68
05/03/05	House	Debate adjourned until Wednesday, May 4, 2005 HJ-13
05/04/05	House	Requests for debate-Rep(s). Simrill, Scott, Littlejohn, Talley, Brady, and Ott HJ-66
05/11/05	House	Recommitted to Committee on Ways and Means HJ-96