

## Session 122 - (2017-2018)

**S 0600 General Bill, By Hembree, Campsen, Timmons, Goldfinch, Massey, Turner, Bennett, Gambrell, Shealy and Talley**

***Similar (S 0054, S 0384, S 0813, H 3516)***

**Summary:** Ad valorem taxes on large commercial vehicles

A BILL TO AMEND SECTIONS 12-6-510 AND 12-6-520 OF THE 1976 CODE, RELATING TO INCOME TAX RATES, TO REDUCE THE NUMBER OF TAX BRACKETS TO THREE AND TO PHASE IN OVER SIX YEARS AN INCREASE OF THE INCOME SUBJECT TO TAXATION WITHIN EACH BRACKET; TO AMEND SECTION 57-11-20(A), RELATING TO THE STATE HIGHWAY FUND, TO ESTABLISH THE INFRASTRUCTURE MAINTENANCE FUND; TO AMEND SECTION 12-28-310, RELATING TO THE MOTOR FUEL USER FEE, TO INCREASE THE MOTOR FUEL USER FEE TWO CENTS PER YEAR OVER SIX YEARS FOR A TOTAL OF TWELVE CENTS; TO AMEND SECTIONS 56-11-410 AND 56-11-450(A), BOTH RELATING TO THE ROAD TAX, TO ADJUST THE AMOUNT DUE TO ACCOUNT FOR THE INCREASE IN THE MOTOR FUEL USER FEE; TO AMEND SECTION 56-3-620, RELATING TO MOTOR VEHICLE REGISTRATION FEES, TO INCREASE THE FEES DUE UPON REGISTRATION OF A MOTOR VEHICLE; TO AMEND ARTICLE 5, CHAPTER 3, TITLE 56, RELATING TO MOTOR VEHICLE REGISTRATION AND LICENSING, BY ADDING SECTION 56-3-645, TO IMPOSE A ROAD USE FEE ON ELECTRIC AND HYBRID MOTOR VEHICLES; TO AMEND SECTION 12-36-2110(A), RELATING TO THE MAXIMUM TAX THAT MAY BE IMPOSED ON THE SALE OR LEASE OF CERTAIN ITEMS, TO PHASE IN A THREE HUNDRED DOLLAR INCREASE IN THE MAXIMUM TAX THAT MAY BE IMPOSED AND TO PROVIDE FOR THE DISTRIBUTION OF THE REVENUE GENERATED; TO AMEND SECTION 56-1-140, RELATING TO FEES ASSOCIATED WITH DRIVER'S LICENSES, TO PROVIDE FOR INCREASES IN DRIVER'S LICENSE FEES; TO AMEND ARTICLE 23, CHAPTER 37, TITLE 12, RELATING TO MOTOR CARRIERS, TO DEFINE TERMS, TO PROVIDE THAT THE ARTICLE DOES NOT APPLY TO A SMALL COMMERCIAL VEHICLE, TO PROVIDE THAT CERTAIN VEHICLES ARE ASSESSED AND APPORTIONED BASED ON A ROAD USE FEE INSTEAD OF PROPERTY TAXES, TO PROVIDE THAT THE ROAD USE FEE IS DUE AT THE SAME TIME AS REGISTRATION FEES, TO PROVIDE FOR THE DISTRIBUTION OF THE ROAD USE FEE, AND TO EXEMPT CERTAIN SEMITRAILERS, TRAILERS, LARGE COMMERCIAL MOTOR VEHICLES, AND BUSES FROM AD VALOREM TAXATION; TO AMEND SECTION 56-3-376, RELATING TO THE ESTABLISHMENT OF A SYSTEM OF REGISTRATION OF MOTOR VEHICLES ON A MONTHLY BASIS AND THE ASSIGNMENT OF ANNUAL REGISTRATION PERIODS, TO PROVIDE A CLASSIFICATION AND STAGGERED ANNUAL REGISTRATION FOR LARGE COMMERCIAL MOTOR VEHICLES; TO AMEND SECTION 56-3-120(5), RELATING TO EXEMPTIONS FROM REGISTRATION AND LICENSING REQUIREMENTS, TO PROVIDE THAT TRAILERS OR SEMITRAILERS THAT ARE COMMONLY USED IN COMBINATION WITH LARGE COMMERCIAL MOTOR VEHICLES AND HAVE MET CERTAIN REQUIREMENTS ARE EXEMPT FROM REGISTRATION AND LICENSING UNDER CHAPTER 3, TITLE 56; TO AMEND SECTION 56-3-610, RELATING TO THE BIENNIAL PAYMENT OF REGISTRATION AND LICENSE FEES REQUIRED, TO PROVIDE REGISTRATION AND LICENSING REQUIREMENTS FOR LARGE COMMERCIAL MOTOR VEHICLES OR BUSES; TO AMEND SECTION 56-3-660(A), 56-3-660, AND 56-3-660(E), RELATING TO FEES FOR SELF-PROPELLED PROPERTY CARRYING VEHICLES, THE DETERMINATION OF VEHICLE GROSS WEIGHT, AND REGISTRATION OF APPORTIONABLE VEHICLES FOR PAYMENT OF ONE-HALF OF THE STATE'S PORTION OF THE LICENSE FEE, TO PROVIDE REGISTRATION AND LICENSING REQUIREMENTS FOR SMALL COMMERCIAL MOTOR VEHICLES, TO PROVIDE THAT FEES MAY BE CREDITED OR PRORATED AS PRESCRIBED BY THE DEPARTMENT OF MOTOR VEHICLES, AND TO PROVIDE FOR THE REGISTRATION OF LARGE COMMERCIAL MOTOR VEHICLES UPON THE PAYMENT OF CERTAIN LICENSE AND ROAD FEES; TO AMEND SECTION 58-23-620, RELATING TO SITUATIONS IN WHICH LOCAL FEES MAY OR MAY NOT BE IMPOSED, TO PROVIDE A MUNICIPALITY OR COUNTY FEE RATIO FOR THE MOTOR CARRIERS OF PROPERTY THAT OPERATES BOTH WITHIN AND WITHOUT THIS STATE; TO AMEND ARTICLE 21, CHAPTER 37, TITLE 12, RELATING TO THE ASSESSMENT OF PROPERTY TAXES FOR MOTOR VEHICLES, BY ADDING SECTION 12-37-2600, TO PROVIDE THAT MOTOR CARRIERS ARE EXEMPT FROM AD VALOREM TAXES ON LARGE COMMERCIAL MOTOR VEHICLES AND BUSES; TO AMEND SECTION 12-37-2610, RELATING TO TAX YEARS FOR MOTOR VEHICLES, TO PROVIDE THAT LARGE COMMERCIAL MOTOR VEHICLES AND BUSES MUST PAY ROAD USE FEES IN LIEU OF AD VALOREM PROPERTY TAXES; TO AMEND SECTION 12-37-2650, RELATING TO THE ISSUANCE OF TAX NOTICES AND PAID RECEIPTS AND THE DELEGATION OF THE COLLECTION OF TAXES, TO PROVIDE THAT LARGE COMMERCIAL MOTOR VEHICLES AND BUSES MUST PAY ROAD USE FEES IN LIEU OF AD VALOREM PROPERTY TAXES; TO AMEND SECTION 1-30-10(B)(1) OF THE 1976 CODE, RELATING TO THE DEPARTMENTS OF STATE GOVERNMENT AND THEIR GOVERNING BODIES, TO DELETE THE DEPARTMENT OF TRANSPORTATION COMMISSION; TO AMEND SECTIONS 57-1-10, 57-1-20, 57-1-40, 57-1-90(A), 57-1-410, 57-1-430,

57-1-460, 57-1-470, 57-1-490, 57-3-20, 57-3-50, 57-3-210(A), AND 57-3-700, RELATING TO THE ESTABLISHMENT OF THE DEPARTMENT OF TRANSPORTATION AND ITS DUTIES AND RESPONSIBILITIES, TO ELIMINATE THE DEPARTMENT OF TRANSPORTATION COMMISSION AND ITS RESPONSIBILITIES; TO REPEAL ARTICLE 3, CHAPTER 1, TITLE 57, RELATING TO THE COMMISSION OF THE DEPARTMENT OF TRANSPORTATION; TO REPEAL ARTICLE 7, CHAPTER 1, TITLE 57, RELATING TO THE JOINT TRANSPORTATION REVIEW COMMITTEE; AND TO REPEAL SECTION 12-36-2647, RELATING TO THE DISTRIBUTION OF TAX REVENUE DERIVED FROM THE SALE, USE, OR TITLING OF A MOTOR VEHICLE REQUIRED TO BE LICENSED AND REGISTERED BY THE SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES.

**03/30/17    Senate    Introduced and read first time (Senate Journal-page 4)**  
**03/30/17    Senate    Referred to Committee on Finance (Senate Journal-page 4)**