

## Session 118 - (2009-2010)

### **S\*0360 (Rat #0065, Act #0049 of 2009) General Bill, By Hayes**

#### **Summary:** Sales and use tax

AN ACT TO AMEND SECTION 4-10-310, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE IMPOSITION OF A ONE PERCENT CAPITAL PROJECT SALES AND USE TAX BY A COUNTY GOVERNING BODY, SO AS TO DELETE A REQUIREMENT THAT THE TAX IS TO COLLECT A LIMITED AMOUNT OF MONEY; TO AMEND SECTION 4-10-330, AS AMENDED, RELATING TO THE COUNTY ORDINANCE AND BALLOT QUESTION FOR THE REFERENDUM REQUIRED, SO AS TO FURTHER PROVIDE FOR THE CONTENTS OF THE ORDINANCE AND THE DATES AND PURPOSES OF THE REFERENDUM; TO AMEND SECTION 4-10-340, AS AMENDED, RELATING TO THE IMPOSITION AND TERMINATION OF THE TAX, SO AS TO FURTHER PROVIDE FOR THE TERMINATION OF A NEWLY IMPOSED AND A REIMPOSED TAX, AND TO PROVIDE FOR THE USE OF THE FUNDS REMAINING AFTER THE PROJECT IS COMPLETED IF THE TAX IS REIMPOSED AND IF THE TAX IS NOT REIMPOSED; TO AMEND SECTION 4-10-350, RELATING TO THE ADMINISTRATION AND COLLECTION OF THE TAX BY THE DEPARTMENT OF REVENUE, SO AS TO PROVIDE THAT UNPREPARED FOOD ELIGIBLE FOR PURCHASE WITH USDA FOOD COUPONS IS EXEMPT FROM THE TAX, AND TO PROVIDE FOR WHEN THESE PROVISIONS TAKE EFFECT. - ratified title

02/03/09	Senate	Introduced and read first time SJ-3
02/03/09	Senate	Referred to Committee on Finance SJ-3
02/14/09	Senate	Referred to Subcommittee: O'Dell (ch), Peeler, Reese, Fair, Elliott
03/11/09	Senate	Committee report: Favorable with amendment Finance SJ-16
03/12/09		Scrivener's error corrected
03/17/09	Senate	Committee Amendment Adopted SJ-18
03/17/09	Senate	Read second time SJ-18
03/24/09	Senate	Read third time and sent to House SJ-23
03/25/09	House	Introduced and read first time HJ-14
03/25/09	House	Referred to Committee on Ways and Means HJ-14
04/30/09	House	Recalled from Committee on Ways and Means HJ-70
05/13/09	House	Amended HJ-18
05/13/09	House	Read second time HJ-21
05/13/09	House	Roll call Yeas-96 Nays-7 HJ-21
05/14/09		Scrivener's error corrected
05/14/09	House	Read third time and returned to Senate with amendments HJ-31
05/14/09	Senate	Concurred in House amendment and enrolled SJ-54
05/27/09		Ratified R 65
06/03/09		Became law without Governor's signature
06/11/09		Effective date See Act for Effective Date
06/12/09		Act No. 49