

## Session 118 - (2009-2010)

### **H 4162 General Bill, By Clemmons, Viers, Edge, Hardwick and Hearn**

**Summary:** Local Option Tourism Development Fee

A BILL TO PROVIDE THAT WHEN THE LOCAL OPTION MUNICIPAL TOURISM DEVELOPMENT FEE IS IMPOSED IN A MUNICIPALITY IN HORRY COUNTY, THE FEE REVENUE ALLOWED TO BE USED FOR PROPERTY TAX RELIEF FOR OWNER-OCCUPIED RESIDENTIAL PROPERTY AND FOR TOURISM-RELATED CAPITAL PROJECTS ARE FIRST AVAILABLE FOR THOSE USES BEGINNING IN THE SECOND RATHER THAN THE THIRD YEAR OF IMPOSITION OF THE FEE, TO PROVIDE THAT THIS PROPERTY TAX RELIEF MUST BE GIVEN IN THE FORM OF A CREDIT AGAINST THE MUNICIPAL PROPERTY TAX LIABILITY ON EACH PARCEL OF OWNER-OCCUPIED RESIDENTIAL PROPERTY LOCATED IN THE MUNICIPALITY, TO PROVIDE FOR THE CALCULATION OF THE CREDIT, AND TO PROVIDE FOR THE USE OF CREDITS IN EXCESS OF THE MUNICIPAL PROPERTY TAX LIABILITY.

**10/27/09 House Introduced and read first time HJ-16**

**10/27/09 House Referred to Horry Delegation HJ-16**