

## Session 120 - (2013-2014)

**H 4512 General Bill, By J.R. Smith, Clyburn, Hixon, Taylor and Wells**

***Similar (S 0940)***

**Summary:** Capital improvement sales and use tax

A BILL TO AMEND SECTION 4-10-470, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE EDUCATION CAPITAL IMPROVEMENTS SALES AND USE TAX, SO AS TO ALLOW A COUNTY THAT DOES NOT COLLECT A CERTAIN AMOUNT IN ACCOMMODATIONS TAX TO IMPOSE THE SALES TAX SO LONG AS NO PORTION OF THE COUNTY AREA IS SUBJECT TO MORE THAN TWO PERCENT TOTAL SALES TAX.

**01/16/14 House Introduced and read first time (House Journal-page 232)**

**01/16/14 House Referred to Committee on Ways and Means (House Journal-page 232)**