

## Session 121 - (2015-2016)

**S\*0667 (Rat #0292, Act #0270 of 2016) General Bill, By Hayes, Williams, L. Martin, Alexander and Peeler**

**Similar (H 4006)**

**Summary:** Boundary clarification between NC and SC

AN ACT TO AMEND SECTION 1-1-10, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE JURISDICTION AND BOUNDARIES OF THE STATE, SO AS TO CLARIFY THE BOUNDARY BETWEEN NORTH CAROLINA AND SOUTH CAROLINA ALONG HORRY, DILLON, MARLBORO, CHESTERFIELD, LANCASTER, YORK, CHEROKEE, AND SPARTANBURG COUNTIES AND TO PROVIDE ADDITIONAL INFORMATION ABOUT THE PLATS DESCRIBING THE LOCATION OF THE BOUNDARY BETWEEN NORTH CAROLINA AND SOUTH CAROLINA ALONG GREENVILLE, PICKENS, AND OCONEE COUNTIES; BY ADDING SECTION 12-2-115 SO AS TO PROVIDE THAT "NEW JOBS" ARE NOT CREATED IN SOUTH CAROLINA BY EMPLOYEES WHOSE WORK LOCATION IS CHANGED FROM NORTH CAROLINA TO SOUTH CAROLINA AS A RESULT OF THE BOUNDARY CLARIFICATION, NOR IS THERE ANY NEW INVESTMENT IN SOUTH CAROLINA AS A RESULT OF PROPERTY THAT CHANGES LOCATION FROM NORTH CAROLINA TO SOUTH CAROLINA AS A RESULT OF THE BOUNDARY CLARIFICATION; BY ADDING SECTION 12-2-120 SO AS TO PROVIDE FOR THE MANNER AND APPLICATION OF TAX ASSESSMENTS AND REFUNDS FOR THE PERIOD PRIOR TO THE BOUNDARY CLARIFICATION; BY ADDING SECTION 12-2-130 SO AS TO PROVIDE THAT IN THE YEAR CONTAINING THE DATE OF THE BOUNDARY CLARIFICATION, THE DEPARTMENT OF REVENUE HAS THE AUTHORITY TO COMPROMISE TAXES THAT RESULT IN TAXATION IN BOTH SOUTH CAROLINA AND NORTH CAROLINA SOLELY BECAUSE OF THE BOUNDARY CLARIFICATION; BY ADDING SECTION 12-6-5600 SO AS TO PROVIDE FOR THE INCOME TAX TREATMENT OF INDIVIDUALS AND BUSINESSES WHOSE STATE OF RESIDENCE OR PROPERTY LOCATION CHANGES AS A RESULT OF THE BOUNDARY CLARIFICATION; BY ADDING SECTION 12-21-820 SO AS TO PROVIDE FOR THE MANNER OF CIGARETTE AND TOBACCO PRODUCTS TAXATION AS A RESULT OF THE BOUNDARY CLARIFICATION; BY ADDING SECTION 12-24-160 SO AS TO PROVIDE THAT IF, AS A RESULT OF THE BOUNDARY CLARIFICATION, PROPERTY IS DEEMED TO HAVE CHANGED LOCATIONS FROM NORTH CAROLINA TO SOUTH CAROLINA AND IF SOLELY AS A RESULT OF THIS CHANGE, A DEED IS FILED IN SOUTH CAROLINA, NO DEED RECORDING FEES ARE DUE ON THIS FILING AND NO COUNTY FILING FEES MAY BE CHARGED; BY ADDING SECTION 12-28-350 SO AS TO PROVIDE THAT A RETAILER THAT SELLS MOTOR FUEL WHOSE BUSINESS LOCATION CHANGES FROM SOUTH CAROLINA TO NORTH CAROLINA AS A RESULT OF THE BOUNDARY CLARIFICATION IS ALLOWED A REFUND OF SOUTH CAROLINA MOTOR FUEL TAXES OR USER FEES IF NORTH CAROLINA REQUIRES THAT RETAILER TO PAY THE NORTH CAROLINA MOTOR FUEL TAXES OR USER FEES ON THAT SAME FUEL; BY ADDING SECTION 12-36-2695 SO AS TO PROVIDE FOR THE MANNER IN WHICH SALES AND USE TAXES AND ADMISSIONS TAXES MUST BE COLLECTED AND PAID AS A RESULT OF THE BOUNDARY CLARIFICATION; BY ADDING SECTION 12-37-140 SO AS TO PROVIDE FOR HOW CERTAIN REAL AND PERSONAL PROPERTY IS SUBJECT TO PROPERTY TAXATION, AND FOR PROCEDURAL MATTERS RELATING TO THIS TAXATION, INCLUDING APPLICATION LIEN DATES; BY ADDING SECTION 12-37-145 SO AS TO FURTHER PROVIDE FOR MOTOR VEHICLE LICENSE REGISTRATION AND MOTOR VEHICLE PERSONAL PROPERTY TAXES AS A RESULT OF THE BOUNDARY CLARIFICATION; BY ADDING SECTION 12-37-150 SO AS TO PROVIDE THAT IF AS A RESULT OF THE BOUNDARY CLARIFICATION AN INDIVIDUAL IS REQUIRED TO REGISTER HIS PERSONAL MOTOR VEHICLE IN SOUTH CAROLINA AND IF THE PROPERTY TAXES ON THAT MOTOR VEHICLE WOULD HAVE BEEN LESS IN NORTH CAROLINA, THE INDIVIDUAL MAY RECEIVE A TAX REBATE FROM THE SOUTH CAROLINA COUNTY FOR THE DIFFERENCE BETWEEN THE TAX THE INDIVIDUAL WAS REQUIRED TO PAY IN SOUTH CAROLINA AND THE INDIVIDUAL WAS REQUIRED TO PAY IN NORTH CAROLINA ON THAT SAME VEHICLE; BY ADDING SECTION 12-37-155 SO AS TO PROVIDE THAT FOR 2017 ONLY, THE LIEN DATE FOR NONBUSINESS PERSONAL PROPERTY, OTHER THAN MOTOR VEHICLES, IS JANUARY 1, 2017, FOR INDIVIDUALS WHOSE STATE OF RESIDENCY CHANGES FROM NORTH CAROLINA TO SOUTH CAROLINA SOLELY AS A RESULT OF THE BOUNDARY CLARIFICATION; BY ADDING SECTION 29-3-800 SO AS TO PROVIDE SPECIFIED PROCEDURES IN REGARD TO THE FORECLOSURE OF MORTGAGES AND OTHER LIENS ENCUMBERING AFFECTED LANDS; BY ADDING SECTION 30-5-270 SO AS TO PROVIDE FOR SPECIAL RECORDING REQUIREMENTS FOR DEEDS, PLATS, MORTGAGES, AND OTHER INSTRUMENTS REGARDING REAL PROPERTY IN THE AFFECTED JURISDICTIONS, AND TO REQUIRE A NOTICE OF THE STATE BOUNDARY CLARIFICATION TO BE PROVIDED BY THE REGISTER OF DEEDS OR CLERKS OF COURT IN CERTAIN CIRCUMSTANCES; BY ADDING SECTION 44-1-315 SO AS TO PROVIDE A COMPLIANCE SCHEDULE FOR ENVIRONMENTAL PERMITTEES IMPACTED BY THE BOUNDARY CLARIFICATION; BY ADDING SECTION 44-6-110 SO AS TO PROVIDE THAT A MEDICAID PROVIDER OUTSIDE OF THE GEOGRAPHICAL BOUNDARY OF SOUTH CAROLINA

BUT WITHIN THE SOUTH CAROLINA MEDICAID SERVICE AREA SHALL NOT LOSE STATUS AS A MEDICAID PROVIDER AS A RESULT OF THE CLARIFICATION OF THE SOUTH CAROLINA - NORTH CAROLINA BORDER; BY ADDING CHAPTER 2 TO TITLE 58 SO AS TO PROVIDE FOR THE MANNER IN WHICH UTILITY SERVICES MUST BE PROVIDED IN AREAS AFFECTED BY THE BOUNDARY CLARIFICATION; BY ADDING SECTION 59-63-550 SO AS TO FURTHER PROVIDE FOR SCHOOL ATTENDANCE PROCEDURES AND REQUIREMENTS FOR CHILDREN RESIDING IN SCHOOL DISTRICTS AFFECTED BY THE BOUNDARY CLARIFICATION; AND BY ADDING SECTION 59-112-150 SO AS TO FURTHER PROVIDE FOR IN-STATE TUITION RATES AND THE AWARDED OF OTHER STATE-SUPPORTED SCHOLARSHIPS AND GRANTS TO INDEPENDENT PERSONS AND THEIR DEPENDENTS AFFECTED BY THE BOUNDARY CLARIFICATION. - ratified title

04/15/15	Senate	Introduced and read first time (Senate Journal-page 3)
04/15/15	Senate	Referred to Committee on Judiciary (Senate Journal-page 3)
04/21/15	Senate	Recalled from Committee on Judiciary (Senate Journal-page 4)
04/22/15		Scrivener's error corrected
04/23/15	Senate	Read second time (Senate Journal-page 30)
04/23/15	Senate	Roll call Ayes-41 Nays-0 (Senate Journal-page 30)
04/28/15	Senate	Read third time and sent to House (Senate Journal-page 15)
04/28/15	House	Introduced and read first time (House Journal-page 147)
04/28/15	House	Referred to Committee on Judiciary (House Journal-page 147)
05/26/16	House	Recalled from Committee on Judiciary (House Journal-page 22)
05/27/16		Scrivener's error corrected
06/01/16	House	Amended (House Journal-page 73)
06/01/16	House	Requests for debate-Rep(s). White, Hill, GR Smith, Loftis, Whitmire, Sandifer, Gagnon, Hayes, Pope, Felder, Norman (House Journal-page 73)
06/01/16	House	Read second time (House Journal-page 126)
06/01/16	House	Roll call Yeas-75 Nays-13 (House Journal-page 131)
06/02/16	House	Read third time and returned to Senate with amendments (House Journal-page 43)
06/02/16	Senate	Concurred in House amendment and enrolled (Senate Journal-page 44)
06/06/16		Ratified R 292
06/10/16		Signed By Governor
06/16/16		Effective date 01/01/17
06/17/16		Act No. 270