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Indicates New Matter

INTRODUCED

April 30, 2009

**S. 758**

Introduced by Senator Land

L. Printed 4/30/09--H.

Read the first time April 30, 2009.

**A** **BILL**

TO AMEND ACT 355 OF 2004, RELATING TO THE ONE PERCENT SALES AND USE TAX WITHIN CLARENDON COUNTY, TO ALLOW PROCEEDS FROM THE TAX TO BE USED TO ENSURE THE DELIVERY OF ACADEMIC AND ART INSTRUCTION DURING THE 2009‑2010 SCHOOL YEAR.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 3 of Act 355 of 2004 is amended to read:

“Section 3. Subject to the requirements of this act, there may be imposed a one percent sales and use tax within Clarendon County. The proceeds of the tax must be distributed to the three school districts in Clarendon County as provided in this act. The boards of trustees of each of the school districts, before the expenditure of the proceeds of the tax authorized by this act, by resolution, must determine the specific purposes for which the proceeds of the tax as distributed must be expended. However, in any case and as finally determined by the governing body, the proceeds only must be applied to:

(a) reduce ad valorem property taxes imposed to pay debt service on general obligation bonds; ~~or~~

(b) otherwise defray the cost of capital improvements within each school district; or

(c) ensure the delivery of academic and arts instruction to students during the 2009‑2010 school year.

Before any proceeds can be applied under subsection (c), the debt service obligation for the 2009‑2010 fiscal year in subsection (a) must be met.”

SECTION 2. This act takes effect upon approval by the Governor.

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