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COMMITTEE REPORT

May 24, 2012

**S. 1100**

Introduced by Senators McGill, Cleary and Ford

S. Printed 5/24/12--H.

Read the first time May 1, 2012.

**THE COMMITTEE ON WAYS AND MEANS**

To whom was referred a Bill (S. 1100) to amend Section 4-10-330 of the 1976 Code, relating to the Capital Project Sales Tax Act, to provide that the authorized projects that are allowed to be, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass:

W. BRIAN WHITE for Committee.

**STATEMENT OF ESTIMATED FISCAL IMPACT**

**REVENUE IMPACT 1/**

This bill is not expected to impact state or local revenues.

**Explanation**

This bill would amend Section 4-10-330 relating to local option capital project sales taxes by expanding the projects for which the proceeds of the tax may be used to include dredging, dewatering, construction of spoil sites, and disposal of spoil materials. Expanding the purposes for which a local capital project sales tax may be used is not expected to impact local revenues.

*Approved By:*

Frank A. Rainwater

Board of Economic Advisors

1/ This statement meets the requirement of Section 2-7-71 for a state revenue impact by the BEA, or Section 2-7-76 for a local revenue impact or Section 6-1-85(B) for an estimate of the shift in local property tax incidence by the Office of Economic Research.

**A** **BILL**

TO AMEND SECTION 4-10-330 OF THE 1976 CODE, RELATING TO THE CAPITAL PROJECT SALES TAX ACT, TO PROVIDE THAT THE AUTHORIZED PROJECTS THAT ARE ALLOWED TO BE FUNDED BY A COUNTY CAPITAL PROJECT SALES TAX TO INCLUDE DREDGING, DEWATERING, CONSTRUCTION OF SPOIL SITES, AND DISPOSAL OF SPOIL MATERIALS.

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

SECTION 1. Section 4‑10‑330(A)(1) of the 1976 Code is amended to read:

“Section 4‑10‑330. (A) The sales and use tax authorized by this article is imposed by an enacting ordinance of the county governing body containing the ballot question formulated by the commission pursuant to Section 4‑10‑320(C), subject to referendum approval in the county. The ordinance must specify:

(1) the purpose for which the proceeds of the tax are to be used, which may include projects located within or without, or both within and without, the boundaries of the local governmental entities, including the county, municipalities, and special purpose districts located in the county area, and may include the following types of projects:

(a) highways, roads, streets, bridges, and public parking garages and related facilities;

(b) courthouses, administration buildings, civic centers, hospitals, emergency medical facilities, police stations, fire stations, jails, correctional facilities, detention facilities, libraries, coliseums, educational facilities under the direction of an area commission for technical education, or any combination of these projects;

(c) cultural, recreational, or historic facilities, or any combination of these facilities;

(d) water, sewer, or water and sewer projects;

(e) flood control projects and storm water management facilities;

(f) beach access and beach renourishment;

(g) dredging, dewatering, and construction of spoil sites, disposal of spoil materials, and other matters directly related to the act of dredging;

(~~g~~ h) jointly operated projects of the county, a municipality, special purpose district, and school district, or any combination of those entities, for the projects delineated in subitems (a) through (~~f~~ g) of this item;

(~~h~~ i) any combination of the projects described in subitems (a) through (~~g~~ h) of this item;”

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

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