**South Carolina General Assembly**

120th Session, 2013-2014

**H. 4033**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Merrill

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Introduced in the House on April 25, 2013

Continued by the House on April 29, 2014

Summary: Admission license tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/25/2013 House Introduced, read first time, placed on calendar without reference ([House Journal‑page 18](file:///H:\HJ%20Archive\2013\04-25-13.docx))

4/30/2013 House Debate adjourned until Wed., 5‑1‑13 ([House Journal‑page 99](file:///H:\HJ%20Archive\2013\04-30-13.docx))

5/1/2013 House Debate adjourned until Thur., 5‑2‑13 ([House Journal‑page 200](file:///H:\HJ%20Archive\2013\05-01-13.docx))

5/2/2013 House Continued ([House Journal‑page 32](file:///H:\HJ%20Archive\2013\05-02-13.docx))

1/15/2014 House Debate adjourned until Sat., Feb. 01, 2014 ([House Journal‑page 31](file:///H:\HJ%20Archive\2014\01-15-14.docx))

2/4/2014 House Debate adjourned until Tues. 3/4/14 ([House Journal‑page 37](file:///H:\HJ%20Archive\2014\02-04-14.docx))

3/4/2014 House Debate adjourned until Tues., 3‑25‑14 ([House Journal‑page 15](file:///H:\HJ%20Archive\2014\03-04-14.docx))

3/25/2014 House Debate adjourned until Tues., 4‑1‑14 ([House Journal‑page 23](file:///H:\HJ%20Archive\2014\03-25-14.docx))

4/1/2014 House Debate adjourned until Tues., 4‑8‑14 ([House Journal‑page 19](file:///H:\HJ%20Archive\2014\04-01-14.docx))

4/8/2014 House Debate adjourned until Thur., 4‑10‑14 ([House Journal‑page 11](file:///H:\HJ%20Archive\2014\04-08-14.docx))

4/10/2014 House Debate adjourned until Tues., 4‑29‑14 ([House Journal‑page 118](file:///H:\HJ%20Archive\2014\04-10-14.docx))

4/29/2014 House Continued ([House Journal‑page 28](file:///H:\HJ%20Archive\2014\04-29-14.docx))

**VERSIONS OF THIS BILL**

[4/25/2013](file:///p:\pprever\2013-14\4033_20130425.docx)

[4/25/2013-A](file:///p:\pprever\2013-14\4033_20130425A.docx)

INTRODUCED

April 25, 2013

**H. 4033**

Introduced by Rep. Merrill

S. Printed 4/25/13--H.

Read the first time April 25, 2013.

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑21‑2426 SO AS TO PROVIDE THAT ONE‑HALF OF THE PAID ADMISSIONS TO A SOCCER SPECIFIC STADIUM IS EXEMPT FROM THE ADMISSION LICENSE TAX IMPOSED PURSUANT TO SECTION 12‑21‑2420, AND TO DEFINE THE TERM “SOCCER SPECIFIC STADIUM”.

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

SECTION 1. Article 17, Chapter 21, Title 12 of the 1976 Code is amended by adding:

“Section 12‑21‑2426. (A) In addition to the exemptions allowed from the admissions license tax imposed pursuant to Section 12‑21‑2420, there is also exempt from that tax for ten years beginning July 1, 2013, one‑half of the paid admissions to a soccer specific stadium.

(B) For purposes of the exemption allowed by this section, a soccer specific stadium means a soccer facility, and its ancillary grounds and facilities, that satisfies all of the following:

(1) has at least three thousand fixed seats for soccer patrons;

(2) serves as the home stadium for an accredited professional soccer team; and

(3) engages in tourism promotion.”

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

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