**South Carolina General Assembly**

120th Session, 2013-2014

**A243, R272, S809**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Leatherman

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Introduced in the Senate on January 14, 2014

Introduced in the House on February 25, 2014

Passed by the General Assembly on June 4, 2014

Governor's Action: June 6, 2014, Signed

Summary: Capital project sales tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/10/2013 Senate Prefiled

12/10/2013 Senate Referred to Committee on **Finance**

1/14/2014 Senate Introduced and read first time ([Senate Journal‑page 29](file:///H:\SJ%20Archive\2014\01-14-14.docx))

1/14/2014 Senate Referred to Committee on **Finance** ([Senate Journal‑page 29](file:///H:\SJ%20Archive\2014\01-14-14.docx))

2/5/2014 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 26](file:///H:\SJ%20Archive\2014\02-05-14.docx))

2/19/2014 Senate Read second time ([Senate Journal‑page 30](file:///H:\SJ%20Archive\2014\02-19-14.docx))

2/19/2014 Senate Roll call Ayes‑45 Nays‑0 ([Senate Journal‑page 30](file:///H:\SJ%20Archive\2014\02-19-14.docx))

2/20/2014 Senate Read third time and sent to House ([Senate Journal‑page 9](file:///H:\SJ%20Archive\2014\02-20-14.docx))

2/25/2014 House Introduced and read first time ([House Journal‑page 8](file:///H:\HJ%20Archive\2014\02-25-14.docx))

2/25/2014 House Referred to Committee on **Ways and Means** ([House Journal‑page 8](file:///H:\HJ%20Archive\2014\02-25-14.docx))

5/15/2014 House Committee report: Favorable **Ways and Means** ([House Journal‑page 48](file:///H:\HJ%20Archive\2014\05-15-14.docx))

5/28/2014 House Debate adjourned until Thur., 5‑29‑14 ([House Journal‑page 21](file:///H:\HJ%20Archive\2014\05-28-14.docx))

5/29/2014 House Debate adjourned until Tues., 6‑3‑14 ([House Journal‑page 45](file:///H:\HJ%20Archive\2014\05-29-14.docx))

6/3/2014 House Read second time ([House Journal‑page 30](file:///H:\HJ%20Archive\2014\06-03-14.docx))

6/3/2014 House Roll call Yeas‑100 Nays‑3 ([House Journal‑page 30](file:///H:\HJ%20Archive\2014\06-03-14.docx))

6/4/2014 House Read third time and enrolled ([House Journal‑page 12](file:///H:\HJ%20Archive\2014\06-04-14.docx))

6/5/2014 Ratified R 272

6/6/2014 Signed By Governor

6/13/2014 Effective date See Act for Effective Date

6/16/2014 Act No. 243

**VERSIONS OF THIS BILL**

[12/10/2013](file:///p:\pprever\2013-14\809_20131210.docx)

[2/5/2014](file:///p:\pprever\2013-14\809_20140205.docx)

[5/15/2014](file:///p:\pprever\2013-14\809_20140515.docx)

(A243, R272, S809)

**AN ACT TO AMEND SECTION 4‑10‑330, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE CAPITAL PROJECTS SALES TAX, SO AS TO DELETE A PROVISION ALLOWING THE REFERENDUM FOR IMPOSITION OR REIMPOSITION TO BE HELD AT A TIME OTHER THAN AT THE TIME OF THE GENERAL ELECTION.**

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

**Referendum for capital projects sales tax**

SECTION 1. Section 4‑10‑330(C) of the 1976 Code, as last amended by Act 49 of 2009, is further amended to read:

“(C) Upon receipt of the ordinance, the county election commission must conduct a referendum on the question of imposing the sales and use tax in the area of the county that is to be subject to the tax. The referendum for imposition or reimposition of the tax must be held at the time of the general election. Two weeks before the referendum the election commission must publish in a newspaper of general circulation the question that is to appear on the ballot, with the list of projects and the cost of the projects. If the proposed question includes the use of sales taxes to defray debt service on bonds issued to pay the costs of any project, the notice must include a statement indicating that principal amount of the bonds proposed to be issued for the purpose and, if the issuance of the bonds is to be approved as part of the referendum, stating that the referendum includes the authorization of the issuance of bonds in that amount. This notice is in lieu of any other notice otherwise required by law.”

**Time effective**

SECTION 2. This act takes effect upon approval by the Governor and first applies to a referendum for which a referendum date is not set as of the time of approval.

Ratified the 5th day of June, 2014.

Approved the 6th day of June, 2014.

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