**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 46‑25‑815 SO AS TO IMPOSE AN INSPECTION FEE OF ONE DOLLAR A TON ON THE DISTRIBUTION OR SALE OF COMMERCIAL FERTILIZER IN THIS STATE, TO PROVIDE THAT THIS FEE MUST BE REPORTED, PAID, AND ENFORCED IN THE SAME MANNER THAT THE EXISTING FIFTY CENTS A TON INSPECTION TAX ON THE SALE OF COMMERCIAL FERTILIZER IS REPORTED, PAID, AND ENFORCED, TO PROVIDE THAT THE REVENUES OF THIS INSPECTION FEE MUST BE RETAINED AND EXPENDED BY THE DIVISION OF REGULATORY AND PUBLIC SERVICE PROGRAMS OF CLEMSON UNIVERSITY (CLEMSON PSA) FOR THE SUPPORT OF THE DIVISION’S PROGRAMS, AND TO PROVIDE THAT UNEXPENDED FEE REVENUES AT THE END OF A FISCAL YEAR CARRY FORWARD TO THE SUCCEEDING FISCAL YEAR AND MUST BE USED FOR THE SAME PURPOSES.

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

SECTION 1. Article 11, Chapter 25, Title 46 of the 1976 Code is amended by adding:

“Section 46‑25‑815. In addition to the inspection tax on the distribution or sale of commercial fertilizer imposed pursuant to Section 46‑25‑800, there is imposed an inspection fee equal to one dollar a ton on the distribution or sale of commercial fertilizer in this State.

The provisions of Section 46‑25‑800 with respect to the liability for, reporting, payment, collection, and enforcement of the fifty cents a ton inspection fee on the distribution or sale of commercial fertilizer in this State are deemed to apply to the additional one dollar a ton inspection fee imposed pursuant to this section. All revenues of the fee imposed pursuant to this section must be retained and expended by the Division of Regulatory and Public Service Activities of Clemson University (Clemson PSA) for Clemson PSA’s programs. Unexpended revenues of this fee at the end of a fiscal year carry forward to the succeeding fiscal year for Clemson PSA and must be used for the same purposes.”

SECTION 2. This act takes effect July 1, 2013.

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