**South Carolina General Assembly**

121st Session, 2015-2016

**A250, R282, H5078**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. White and Cobb‑Hunter

Document Path: l:\council\bills\bbm\9461dg16.docx

Companion/Similar bill(s): 683

Introduced in the House on March 9, 2016

Introduced in the Senate on April 28, 2016

Last Amended on May 31, 2016

Passed by the General Assembly on June 2, 2016

Governor's Action: June 6, 2016, Signed

Summary: Local sales and use taxes

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 3/9/2016 House Introduced and read first time ([House Journal‑page 33](file:///h%3A%5CHJ%20Archive%5C2016%5C03-09-16.docx))

 3/9/2016 House Referred to Committee on **Ways and Means** ([House Journal‑page 33](file:///h%3A%5CHJ%20Archive%5C2016%5C03-09-16.docx))

 4/14/2016 House Member(s) request name added as sponsor: Cobb‑Hunter

 4/20/2016 House Committee report: Favorable with amendment **Ways and Means** ([House Journal‑page 354](file:///h%3A%5CHJ%20Archive%5C2016%5C04-20-16.docx))

 4/26/2016 House Amended ([House Journal‑page 115](file:///h%3A%5CHJ%20Archive%5C2016%5C04-26-16.docx))

 4/26/2016 House Read second time ([House Journal‑page 115](file:///h%3A%5CHJ%20Archive%5C2016%5C04-26-16.docx))

 4/26/2016 House Roll call Yeas‑94 Nays‑0 ([House Journal‑page 115](file:///h%3A%5CHJ%20Archive%5C2016%5C04-26-16.docx))

 4/27/2016 House Read third time and sent to Senate ([House Journal‑page 17](file:///h%3A%5CHJ%20Archive%5C2016%5C04-27-16.docx))

 4/28/2016 Senate Introduced and read first time ([Senate Journal‑page 16](file:///h%3A%5CSJ%20Archive%5C2016%5C04-28-16.docx))

 4/28/2016 Senate Referred to Committee on **Finance** ([Senate Journal‑page 16](file:///h%3A%5CSJ%20Archive%5C2016%5C04-28-16.docx))

 5/18/2016 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 19](file:///h%3A%5CSJ%20Archive%5C2016%5C05-18-16.docx))

 5/31/2016 Senate Committee Amendment Adopted ([Senate Journal‑page 38](file:///h%3A%5CSJ%20Archive%5C2016%5C05-31-16.docx))

 5/31/2016 Senate Read second time ([Senate Journal‑page 38](file:///h%3A%5CSJ%20Archive%5C2016%5C05-31-16.docx))

 5/31/2016 Senate Roll call Ayes‑38 Nays‑4 ([Senate Journal‑page 38](file:///h%3A%5CSJ%20Archive%5C2016%5C05-31-16.docx))

 6/1/2016 Scrivener's error corrected

 6/1/2016 Senate Read third time and returned to House with amendments ([Senate Journal‑page 36](file:///h%3A%5CSJ%20Archive%5C2016%5C06-01-16.docx))

 6/2/2016 House Concurred in Senate amendment and enrolled ([House Journal‑page 29](file:///h%3A%5CHJ%20Archive%5C2016%5C06-02-16.docx))

 6/2/2016 House Roll call Yeas‑106 Nays‑0 ([House Journal‑page 29](file:///h%3A%5CHJ%20Archive%5C2016%5C06-02-16.docx))

 6/2/2016 Ratified R 282

 6/6/2016 Signed By Governor

 6/13/2016 Effective date 6/06/16

 6/14/2016 Act No. 250

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=5078&session=121&summary=B) at the website

**VERSIONS OF THIS BILL**

[3/9/2016](file:///p%3A%5Cpprever%5C2015-16%5C5078_20160309.docx)

[3/11/2016](file:///p%3A%5Cpprever%5C2015-16%5C5078_20160311.docx)

[4/20/2016](file:///p%3A%5Cpprever%5C2015-16%5C5078_20160420.docx)

[4/26/2016](file:///p%3A%5Cpprever%5C2015-16%5C5078_20160426.docx)

[5/18/2016](file:///p%3A%5Cpprever%5C2015-16%5C5078_20160518.docx)

[5/31/2016](file:///p%3A%5Cpprever%5C2015-16%5C5078_20160531.docx)

[6/1/2016](file:///p%3A%5Cpprever%5C2015-16%5C5078_20160601.docx)

(A250, R282, H5078)

**AN ACT TO AMEND SECTION 4‑10‑10, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO VARIOUS LOCAL SALES AND USE TAXES, SO AS TO DEFINE “GENERAL ELECTION”; TO AMEND SECTION 4‑10‑330, RELATING TO THE CAPITAL PROJECTS SALES TAX ACT, SO AS TO PROVIDE THAT THE TAX MUST TERMINATE ON APRIL THIRTIETH OF AN ODD‑ OR EVEN‑NUMBERED YEAR and to specify certain referendum publication requirements; and to amend section 4‑10‑340, AS AMENDED, RELATING TO THE CAPITAL PROJECTS SALES TAX ACT, SO AS TO PROVIDE THAT THE TAX MUST TERMINATE ON APRIL THIRTIETH OF AN ODD‑ OR EVEN‑NUMBERED YEAR.**

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

**Definition**

SECTION 1. Section 4‑10‑10 of the 1976 Code, as added by Act 317 of 1990, is amended by adding an appropriately numbered item to read:

 “( ) ‘General election’ means the Tuesday following the first Monday in November in any year.”

**Conforming change**

SECTION 2. Section 4‑10‑330(A)(2) of the 1976 Code, as last amended by Act 49 of 2009, is further amended to read:

 “(2) the maximum time, in two‑year increments not to exceed eight years from the date of imposition, or in the case of a reimposed tax, a period ending on April thirtieth, not to exceed seven years, for which the tax may be imposed;”

**Conforming change**

SECTION 3. Section 4‑10‑340(A) of the 1976 Code, as last amended by Act 49 of 2009, is further amended to read:

 “(A) If the sales and use tax is approved in the referendum, the tax is imposed on the first of May following the date of the referendum. If the reimposition of an existing sales and use tax imposed pursuant to this article is approved in the referendum, the new tax is imposed immediately following the termination of the earlier imposed tax and the reimposed tax terminates on the applicable thirtieth of April, not to exceed seven years from the date of reimposition. If the certification is not timely made to the Department of Revenue, the imposition is postponed for twelve months.”

**Referendum publication requirement**

SECTION 4. Section 4‑10‑330(C) of the 1976 Code, as last amended by Act 243 of 2014, is further amended to read:

 “(C)(1) 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. Subject to item (2), 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.

 (2) If the referendum on the question of imposing sales and use tax is conducted in an odd‑numbered year, and it is the only matter being considered at the general election, then six 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.”

**Time effective**

SECTION 5. This act takes effect upon approval by the Governor.

Ratified the 2nd day of June, 2016.

Approved the 6th day of June, 2016.

\_\_\_\_\_\_\_\_\_\_