**South Carolina General Assembly**

122nd Session, 2017-2018

**S. 482**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Davis

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Introduced in the Senate on February 28, 2017

Currently residing in the Senate Committee on **Finance**

Summary: Capital projects sales tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/28/2017 Senate Introduced and read first time ([Senate Journal‑page 14](file:///h:\sj\20170228.docx))

2/28/2017 Senate Referred to Committee on **Finance** ([Senate Journal‑page 14](file:///h:\sj\20170228.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=482&session=122&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/28/2017](file:///p:\pprever\2017-18\482_20170228.docx)

**A** **BILL**

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 PROVIDE THAT IF THE PROCEEDS OF THE TAX ARE ONLY FOR ONE PROJECT, THEN THE LOCAL GOVERNING BODY MAY PERFORM THE DUTIES OF ANOTHER COMMISSION, AND TO PROVIDE QUALIFICATIONS.

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

SECTION 1. Section 4‑10‑330 of the 1976 Code, as last amended by Act 250 of 2016, is further amended by adding an appropriately lettered subsection at the end to read:

“( )(1) Notwithstanding any other provision of this section, if the proceeds of the tax are to be used for only one project, then the governing body of the county is not required to create a commission pursuant to Section 4‑10‑320, and the governing body of the county may perform the duties otherwise tasked to the commission. To utilize the provisions of this subsection, the governing body of the county must adopt an ordinance, by a supermajority of the governing body, which must be at least three‑fifths of the members of the governing body. However, if the project is located within a municipality, the provisions of this subsection only may be utilized if the governing body of the municipality concurs in its utilization by adopting an ordinance, by a supermajority of the governing body, which must be at least three‑fifths of the members of the governing body of the municipality.

(2) This section only applies to a county whose population, in at least four out of the last five years preceding the ordinance, increased by at least two percent, as determined by the Revenue and Fiscal Affairs Office using the same method as in Section 6‑1‑320(A).”

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

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