**South Carolina General Assembly**

123rd Session, 2019-2020

**A146, R152, S217**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Kimpson, Campsen, Senn and Scott

Document Path: l:\s-res\mek\003atax.kmm.mek.docx

Companion/Similar bill(s): 3132, 4674

Introduced in the Senate on January 8, 2019

Introduced in the House on January 23, 2019

Last Amended on September 22, 2020

Passed by the General Assembly on September 23, 2020

Governor's Action: September 28, 2020, Signed

Summary: Accommodations and hospitality tax expenditures

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/12/2018 Senate Prefiled

12/12/2018 Senate Referred to Committee on **Finance**

1/8/2019 Senate Introduced and read first time ([Senate Journal‑page 137](file:///h:\sj\20190108.docx))

1/8/2019 Senate Referred to Committee on **Finance** ([Senate Journal‑page 137](file:///h:\sj\20190108.docx))

1/16/2019 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 8](file:///h:\sj\20190116.docx))

1/17/2019 Scrivener's error corrected

1/18/2019 Scrivener's error corrected

1/22/2019 Senate Committee Amendment Adopted ([Senate Journal‑page 18](file:///h:\sj\20190122.docx))

1/22/2019 Senate Read second time ([Senate Journal‑page 18](file:///h:\sj\20190122.docx))

1/23/2019 Senate Read third time and sent to House ([Senate Journal‑page 10](file:///h:\sj\20190123.docx))

1/23/2019 Senate Roll call Ayes‑34 Nays‑2 ([Senate Journal‑page 10](file:///h:\sj\20190123.docx))

1/23/2019 House Introduced and read first time ([House Journal‑page 12](file:///h:\hj\20190123.docx))

1/23/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 12](file:///h:\hj\20190123.docx))

9/15/2020 House Committee report: Favorable with amendment **Ways and Means** ([House Journal‑page 63](file:///h:\hj\20200915.docx))

9/22/2020 House Amended ([House Journal‑page 27](file:///h:\hj\20200922.docx))

9/22/2020 House Requests for debate‑Rep(s).  King, Hill, Toole, Rose, McDaniel, Herberksman, Henderson Myers, Calhoon, Hart, GR Smith, Haddon, Bales, R. Williams, Brawley, Hosey, and McKnight ([House Journal‑page 27](file:///h:\hj\20200922.docx))

9/22/2020 House Requests for debate removed‑Rep(s).  McKnight, Hosey, GR Smith, King, McDaniel, Brawley, Herbkersman, Henderson Myers, R. Williams, and Rose ([House Journal‑page 57](file:///h:\hj\20200922.docx))

9/22/2020 House Requests for debate removed‑Rep(s).  Calhoon and Haddon ([House Journal‑page 99](file:///h:\hj\20200922.docx))

9/22/2020 House Amended ([House Journal‑page 99](file:///h:\hj\20200922.docx))

9/22/2020 House Read second time ([House Journal‑page 99](file:///h:\hj\20200922.docx))

9/22/2020 House Roll call Yeas‑87 Nays‑15 ([House Journal‑page 99](file:///h:\hj\20200922.docx))

9/23/2020 House Read third time and returned to Senate with amendments ([House Journal‑page 8](file:///h:\hj\20200923.docx))

9/23/2020 Senate Concurred in House amendment and enrolled ([Senate Journal‑page 217](file:///h:\sj\20200923.docx))

9/23/2020 Senate Roll call Ayes‑38 Nays‑1 ([Senate Journal‑page 217](file:///h:\sj\20200923.docx))

9/25/2020 Ratified R 152

9/28/2020 Signed By Governor

10/2/2020 Effective date 09/28/20

10/2/2020 Act No.  146

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=217&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/12/2018](file:///p:\pprever\2019-20\217_20181212.docx)

[1/16/2019](file:///p:\pprever\2019-20\217_20190116.docx)

[1/17/2019](file:///p:\pprever\2019-20\217_20190117.docx)

[1/18/2019](file:///p:\pprever\2019-20\217_20190118.docx)

[1/22/2019](file:///p:\pprever\2019-20\217_20190122.docx)

[9/15/2020](file:///p:\pprever\2019-20\217_20200915.docx)

[9/22/2020](file:///p:\pprever\2019-20\217_20200922.docx)

(A146, R152, S217)

**AN ACT TO AMEND SECTION 6‑1‑730, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE EXPENDITURE OF LOCAL HOSPITALITY TAX REVENUE, SO AS TO ALLOW THE REVENUE ALSO TO BE USED FOR THE CONTROL AND REPAIR OF FLOODING AND DRAINAGE WITHIN OR ON TOURISM‑RELATED LANDS OR AREAS AND FOR SITE PREPARATION FOR CERTAIN ITEMS INCLUDING, BUT NOT LIMITED TO, DEMOLITION, REPAIR, OR CONSTRUCTION; TO CLARIFY THAT EXPENDITURES TO CONTROL AND REPAIR FLOODING AND DRAINAGE WITHIN OR ON TOURISM‑RELATED LANDS OR AREAS MUST BE DESIGNED TO ELIMINATE OR MITIGATE THE ADVERSE EFFECTS OF RECURRENT NUISANCE FLOODING, AND TO PROVIDE EXAMPLES AND LIMITATIONS; AND TO EXTEND THE DEADLINE FOR THE SUBMISSION OF CERTAIN LOCAL GOVERNMENT COMPREHENSIVE PLANS DUE TO COVID‑19.**

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

**Additional permissible uses of revenue from local hospitality tax**

SECTION 1. Section 6‑1‑730(A) of the 1976 Code is amended by adding new items to read:

“(7) control and repair of flooding and drainage within or on tourism‑related lands or areas; or

(8) site preparation for items in this section including, but not limited to, demolition, repair, or construction.”

**Public works projects to eliminate or mitigate recurrent nuisance flooding, limitations**

SECTION 2. Section 6‑1‑730 of the 1976 Code is amended by adding an appropriately lettered subsection at the end to read:

“( ) If applying the provisions of subsection (A)(7), then the revenues must be expended exclusively on public works projects designed to eliminate or mitigate the adverse effects of recurrent nuisance flooding, including that which is attributable to sea‑level rise, or other recurrent flooding. Such adverse effects include road closures and other transportation disruptions, stormwater drainage issues, and compromised public infrastructure. The public works projects must be within or on tourism‑related lands or areas. Revenues must not be used to pay claims or otherwise settle litigation that may arise from time to time due to the harmful impacts of nuisance or other flooding.”

**Deadline to submit local government comprehensive plans extended**

SECTION 3. Due to interruptions and delays in local government operations caused by the COVID‑19 pandemic, any local government that has a comprehensive plan due December 31, 2020, may delay submission of the plan until December 31, 2021.

**Time effective**

SECTION 4. This act takes effect upon approval by the Governor.

Ratified the 25th day of September, 2020.

Approved the 28th day of September, 2020.

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