**South Carolina General Assembly**

123rd Session, 2019-2020

**H. 4438**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Murphy, McCoy, Stavrinakis, Cogswell, Sottile, Gilliard, Pendarvis, Bennett, Mack, Jefferson, Moore, Matthews, Brown, Chellis, Daning and Kimmons

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Introduced in the House on April 9, 2019

Currently residing in the House Committee on **Ways and Means**

Summary: Sales and use tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/9/2019 House Introduced and read first time ([House Journal‑page 170](file:///h:\hj\20190409.docx))

4/9/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 170](file:///h:\hj\20190409.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=4438&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[4/9/2019](file:///p:\pprever\2019-20\4438_20190409.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 4‑37‑60 SO AS TO PROVIDE THAT A COUNTY THAT HAS IMPOSED A TAX PURSUANT TO CHAPTER 37, TITLE 4, ALSO MAY IMPOSE ANOTHER SALES AND USE TAX.

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

SECTION 1. Chapter 37, Title 4 of the 1976 Code is amended by adding:

“Section 4‑37‑60. Notwithstanding Section 4‑10‑310, or any other provision of law, a county which has imposed by ordinance a sales and use tax in an amount not to exceed one percent within its jurisdiction pursuant to this chapter may utilize the provisions of Article 3, Chapter 10, Title 4 to impose an additional sales and use tax in an amount not to exceed one percent within its jurisdiction.”

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

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