**South Carolina General Assembly**

124th Session, 2021-2022

**H. 3745**

**STATUS INFORMATION**

Joint Resolution

Sponsors: Reps. May, Magnuson, McCabe, Dabney, Morgan, Trantham, McGarry, Forrest and Haddon

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Introduced in the House on January 27, 2021

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

Summary: Taxes

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/27/2021 House Introduced and read first time ([House Journal‑page 57](file:///h:\hj\20210127.docx))

1/27/2021 House Referred to Committee on **Ways and Means** ([House Journal‑page 57](file:///h:\hj\20210127.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3745&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/27/2021](file:///p:\pprever\2021-22\3745_20210127.docx)

**A** **JOINT RESOLUTION**

PROPOSING AN AMENDMENT TO ARTICLE X OF THE CONSTITUTION OF SOUTH CAROLINA, 1895, RELATING TO FINANCE, TAXATION AND BONDED DEBT, BY ADDING SECTION 17 SO AS TO PROVIDE THAT A TAX OR LICENSE FEE MAY NOT BE IMPOSED, LEVIED, OR THE EFFECTIVE RATE OF ANY TAX LEVIED OR LICENSE FEE IMPOSED MAY NOT BE INCREASED EXCEPT UPON PASSAGE OF AN ACT WHICH HAS RECEIVED A TWO‑THIRDS VOTE ON THE THIRD READING OF THE BILL IN EACH BRANCH OF THE GENERAL ASSEMBLY.

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

SECTION 1. It is proposed that Article X of the Constitution of this State be amended by adding:

“Section 17. (1) A tax or license fee may not be imposed or levied except upon passage of an act which has received a two‑thirds vote on the third reading of the bill in each branch of the General Assembly. This subsection does not apply to any tax or license fee authorized by the General Assembly which has not taken full effect before January 1, 2022.

(2) The effective rate of any tax levied or license fee imposed may not be increased except upon passage of an act which has received a two‑thirds vote on the third reading of the bill in each branch of the General Assembly.

(3) To the extent that insufficient revenues are available to pay the principal and interest on the state’s debt to which it has pledged its faith and credit, the General Assembly may increase the rate of taxes and fees without regard to the limitations of subsections (1) or (2) after the failure to pay when due the principal of and interest on such debt.”

SECTION 2. The proposed amendment must be submitted to the qualified electors at the next general election for representatives. Ballots must be provided at the various voting precincts with the following words printed or written on the ballot:

“Must Article X of the Constitution of this State be amended to provide that a tax or license fee may not be imposed, levied, or the effective rate of any tax levied or license fee imposed may not be increased except upon passage of an act which has received a two‑thirds vote on the third reading of the bill in each branch of the General Assembly?

Yes 

No 

Those voting in favor of the question shall deposit a ballot with a check or cross mark in the square after the word ‘Yes’, and those voting against the question shall deposit a ballot with a check or cross mark in the square after the word ‘No’.”

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