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REPORT OF THE PROPERTY TAX SUBCOMMITTEE

(Ballentine, Erickson, Rutherford & Weeks - Staff Contact: Devin Coleman)

HOUSE BILL 3205

H. 3205 -- Rep. B. Newton: A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 27-16-150 SO AS TO PROVIDE THAT THE TRIBE IS NOT REQUIRED TO PAY ANY FEE IN LIEU OF SCHOOL TAXES BEGINNING WITH SCHOOL YEARS AFTER 2007-2008; AND TO AMEND SECTION 27-16-130, RELATING TO THE TAXATION OF THE TRIBE, SO AS TO DELETE A CONTRARY PROVISION.

Received by Ways and Means: January 08, 2019

Summary of Bill: This bill deletes a current provision that requires the Catawba Tribe to pay a fee in place of school taxes that is equal to the amount paid by students who attend school in the county but live outside it. Furthermore, it states that the Catawba Tribe is not to pay any fee in place of school taxes after the 2007-2008 school year.

Estimated Revenue Impact: This bill will have no revenue impact on the four school districts in York County since the Catawba Indian Tribe has paid no fee-in-lieu of school taxes to these school districts.

Subcommittee Recommendation: Favorable

Full Committee Recommendation: Pending



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE
STATEMENT OF ESTIMATED FISCAL IMPACT
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Bill Number: H. 3205 Introduced on January 8, 2019
Author: B. Newton
Subject: Catawba Tribe
Requestor: House Ways and Means
RFA Analyst(s): Wren
Impact Date: March 19, 2019

Fiscal Impact Summary

This bill will have no revenue impact on the four school districts in York County since the Catawba Indian Tribe has paid no fee-in-lieu of school taxes to these school districts.

Explanation of Fiscal Impact

Introduced on January 8, 2019

State Expenditure

N/A

State Revenue

N/A

Local Expenditure

N/A

Local Revenue

This bill exempts the Catawba Indian Tribe from paying fee-in-lieu of school taxes beginning with school years after 2007-08.

SDE indicates that the Catawba Indian Tribe has paid no fee-in-lieu of school taxes to any of the four York School Districts. Therefore, this bill will have no revenue impact on the four school districts in York County.

A handwritten signature in blue ink that reads "Frank A. Rainwater".

Frank A. Rainwater, Executive Director

South Carolina General Assembly
123rd Session, 2019-2020

H. 3205

STATUS INFORMATION

General Bill

Sponsors: Rep. B. Newton

Document Path: I:\council\bill\rt\17471sa19.docx

Introduced in the House on January 8, 2019

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

Summary: Catawba Tribe

HISTORY OF LEGISLATIVE ACTIONS

<u>Date</u>	<u>Body</u>	<u>Action Description with journal page number</u>
12/18/2018	House	Prefiled
12/18/2018	House	Referred to Committee on Ways and Means
1/8/2019	House	Introduced and read first time (House Journal-page 126)
1/8/2019	House	Referred to Committee on Ways and Means (House Journal-page 126)

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VERSIONS OF THIS BILL

12/18/2018

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A BILL

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 27-16-150 SO AS TO PROVIDE THAT THE TRIBE IS NOT REQUIRED TO PAY ANY FEE IN LIEU OF SCHOOL TAXES BEGINNING WITH SCHOOL YEARS AFTER 2007-2008; AND TO AMEND SECTION 27-16-130, RELATING TO THE TAXATION OF THE TRIBE, SO AS TO DELETE A CONTRARY PROVISION.

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

SECTION 1. Chapter 16, Title 27 of the 1976 Code is amended by adding:

“Section 27-16-150. Notwithstanding any other provisions of law, the Tribe is not required to pay any fee in lieu of school taxes beginning with school years after 2007-2008.”

SECTION 2. Section 27-16-130(I) of the 1976 Code is amended to read:

~~“(I) The Tribe shall pay a fee in lieu of school taxes. That fee must be determined by the school district in the same manner and must be the same amount paid by students from outside the county entering schools in the county.~~

~~(1) The fee payable by the Tribe must be reduced by funds received by the government for Impact Aid under Sections 20 U.S.C. 236 et seq. or other federal funds designed to compensate school districts for loss of revenue due to the nontaxability of Indian property.~~

1 (2) ~~A fee paid on behalf of a child under this section must be~~
2 ~~excluded from state income of the child or his family for state~~
3 ~~income tax purposes~~ Reserved."

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5 SECTION 3. This act takes effect upon approval by the Governor.

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