

REPORT OF THE SALES AND INCOME TAX SUBCOMMITTEE

(Crawford, Simrill, Stavrinakis, Erickson & Daning - Staff Contact: Emma Hall)

SENATE BILL 152

S. 152 -- Senator Davis, et al: A BILL TO ENACT THE "COUNTY GREEN SPACE SALES TAX ACT"; TO AMEND CHAPTER 10, TITLE 4 OF THE 1976 CODE, RELATING TO COUNTY LOCAL SALES AND USE TAXES, BY ADDING ARTICLE 10, TO CREATE THE COUNTY GREEN SPACE SALES TAX, TO IMPOSE THE TAX, TO PROVIDE FOR THE CONTENTS OF THE BALLOT AND THE PURPOSE FOR WHICH TAX PROCEEDS MAY BE USED, TO PROVIDE FOR THE IMPOSITION AND TERMINATION OF THE TAX, TO PROVIDE THAT THE DEPARTMENT OF REVENUE SHALL ADMINISTER AND COLLECT THE TAX, TO PROVIDE FOR DISTRIBUTIONS TO COUNTIES AND CONFIDENTIALITY, AND TO PROVIDE FOR UNIDENTIFIED FUNDS, TRANSFERS, AND SUPPLEMENTAL DISTRIBUTIONS.

Summary of Bill:

This bill enacts the County Green Space Sales Tax Act, which permits counties to impose a 1 percent sales tax for procuring open land or green space for preservation. This tax is subject to a referendum held during a general election and may be implemented for up to 7 years.

Estimated Revenue Impact:

No state revenue impact. The bill will, however, generate additional local revenue if the counties elect to adopt the tax. This is a permissive bill, so which counties will choose to implement the tax and how much additional local revenue it would generate is unknown.

Subcommittee Recommendation:

Favorable with amendment.

HOUSE
AMENDMENT

THIS AMENDMENT
ADOPTED

ALLEN/NEWBOULT
APRIL 26, 2022

CLERK OF THE HOUSE

THE SALES AND USE TAX AND INCOME TAX SUBCOMMITTEE
PROPOSES THE FOLLOWING AMENDMENT No. TO S. 152
(COUNCIL\SA\152C001.JN.SA22):

REFERENCE IS TO PRINTER'S DATE 5/13/21-S.

**AMEND THE BILL, AS AND IF AMENDED, SECTION
1, BY STRIKING SECTION 4-10-1020(A) AND
INSERTING:**

**/ SECTION 4-10-1020. (A) A COUNTY
GOVERNING BODY MAY IMPOSE A SALES AND USE
TAX UP TO ONE PERCENT AUTHORIZED BY THIS
ARTICLE, BY ORDINANCE, SUBJECT TO A
REFERENDUM. AN ENACTING ORDINANCE MUST
SPECIFY:**

(1)THE PURPOSE FOR WHICH THE PROCEEDS OF THE TAX ARE TO BE USED, WHICH MAY INCLUDE PRESERVATION PROCUREMENTS LOCATED WITHIN OR WITHOUT, OR BOTH WITHIN AND WITHOUT, THE BOUNDARIES OF THE LOCAL GOVERNMENTAL ENTITIES, INCLUDING THE COUNTY, MUNICIPALITIES, AND SPECIAL PURPOSE DISTRICTS LOCATED IN THE COUNTY AREA;

(2)IF THE COUNTY PROPOSES TO ISSUE BONDS TO PROVIDE FOR THE PAYMENT OF ANY COSTS OF THE PRESERVATION PROCUREMENTS, THE MAXIMUM AMOUNT OF BONDS TO BE ISSUED, WHETHER THE SALES TAX PROCEEDS ARE TO BE PLEDGED TO THE PAYMENT OF THE BONDS AND, IF OTHER SOURCES OF FUNDS ARE TO BE USED FOR THE PRESERVATION PROCUREMENTS, A LIST OF THE OTHER SOURCES;

(3)THE MAXIMUM COST OF THE PRESERVATION PROCUREMENTS, TO BE FUNDED FROM THE PROCEEDS OF THE TAX OR BONDS ISSUED AS PROVIDED IN THIS ARTICLE AND THE MAXIMUM AMOUNT OF NET PROCEEDS EXPECTED

TO BE USED TO PAY THE COST OR DEBT SERVICE ON THE BONDS, AS THE CASE MAY BE; AND

(4)THE FACT THAT PRESERVATION PROCUREMENTS MAY PERTAIN TO REAL PROPERTY SITUATED OUTSIDE OF THE BOUNDARIES OF THE TAXING JURISDICTION. /

AMEND THE BILL FURTHER, SECTION 1, BY STRIKING SECTION 4-10-1020(C) AND INSERTING:

/ (C) THE REFERENDUM QUESTION TO BE ON THE BALLOT MUST READ SUBSTANTIALLY AS FOLLOWS:

‘MUST A SPECIAL [PERCENT] SALES AND USE TAX BE IMPOSED IN [COUNTY] FOR NOT MORE THAN [TIME] TO RAISE THE AMOUNTS SPECIFIED FOR PRESERVATION PROCUREMENTS FOR THE PURPOSE OF PROCURING OPEN LANDS AND GREEN SPACE BY AND THROUGH THE ACQUISITION OF INTERESTS IN REAL PROPERTY, SUCH INTERESTS TO INCLUDE:

- (A) THE ACQUISITION OF FEE SIMPLE TITLES;**
- (B) CONSERVATION EASEMENTS;**
- (C) DEVELOPMENT RIGHTS;**
- (D) RIGHTS OF FIRST REFUSAL;**
- (E) OPTIONS;**
- (F) LEASES WITH OPTIONS TO PURCHASE; OR**
- (G) ANY OTHER INTERESTS IN REAL PROPERTY?**

YES

NO

IF THE REFERENDUM INCLUDES THE ISSUANCE OF BONDS, THEN THE QUESTION MUST BE REVISED TO INCLUDE THE PRINCIPAL AMOUNT OF BONDS PROPOSED TO BE AUTHORIZED BY THE REFERENDUM AND THE SOURCES OF PAYMENT OF THE BONDS IF THE SALES TAX APPROVED IN THE REFERENDUM IS INADEQUATE FOR THE PAYMENT OF THE BONDS. /

**RENUMBER SECTIONS TO CONFORM.
AMEND TITLE TO CONFORM.**



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE
STATEMENT OF ESTIMATED FISCAL IMPACT
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This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.

Bill Number:	S. 152	Introduced on January 12, 2021
Author:	Davis	
Subject:	Green County Space Sales Tax Act	
Requestor:	Senate Finance	
RFA Analyst(s):	Gallagher	
Impact Date:	May 6, 2021	

Fiscal Impact Summary

This bill enacts the County Green Space Sales Tax Act, which permits coastal zone counties to impose a 1 percent local sales tax for procuring open land or green space for preservation. The tax must be administered and collected by the Department of Revenue (DOR). Any funds that cannot be attributed to a specific governmental entity will be distributed annually by the State Treasurer's Office proportionally to the coastal zone county area in which the tax is imposed based on the current fiscal year's county area revenue collections. This bill is not expected to have an expenditure impact on either agency, as these responsibilities are an extension of their current operations and can be managed with existing staff and resources.

The bill is not expected to impact county expenditures for conducting the referendum, which must be held during a general election, or implementing the tax if imposed as we expect this can be accomplished with existing staff and resources. This bill will generate additional local revenue if counties elect to adopt the Green Space Sales Tax. However, since this bill is permissive, which counties will choose to implement the local sales tax is unknown. Therefore, the resulting local revenue impact is undetermined.

Explanation of Fiscal Impact

Introduced on January 12, 2021

State Expenditure

This bill enacts the County Green Space Sales Tax Act, which permits coastal zone counties to impose a 1 percent local sales and use tax on the gross proceeds of sales and use items as enumerated in Chapter 36, Title 12 for the purpose of preservation procurement. Preservation procurement is defined as procuring open land or green space for preservation. The tax must be administered and collected by DOR. Any funds that cannot be attributed to a specific governmental unit will be distributed by the State Treasurer's Office annually on a proportional basis to the coastal zone county area in which the tax is imposed proportionally based on the current fiscal year's county area revenue collections. We anticipate that DOR will be able to collect and administer funds from the new local option sales tax with existing staff and resources as DOR already administers several local option sales taxes. Further, we anticipate the State Treasurer's Office will be able to distribute unattributable funds using current appropriations as

the agency distributes funds to local governments as part of its regular duties. Therefore, this bill is not expected to have an expenditure impact on either agency.

State Revenue

N/A

Local Expenditure

This bill allows coastal counties to adopt the Green Space Sales Tax for preservation procurement. The tax is subject to a referendum, which must specify how the tax will be implemented and how the funds will be used. The respective county's election commission must certify the results of the referendum to the county governing body and to DOR. Expenses of the referendum must be paid proportionally by the governmental entities that will receive the proceeds of the tax.

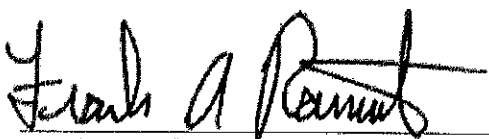
Since this bill is permissive, the number of counties that will elect to adopt the tax is unknown. However, we anticipate that local counties will be able to absorb any additional expenses incurred from conducting a referendum within current budgets.

Local Revenue

This bill enacts the County Green Space Sales Tax Act, which permits coastal zone counties to impose a 1 percent local sales and use tax for preservation procurement. As defined, preservation procurement includes acquisition of open lands or green space for the purpose of preservation. This tax is subject to a referendum held during a general election and may be implemented for up to 7 years.

This bill would permit the following coastal counties to impose the tax: Beaufort, Berkeley, Charleston, Colleton, Dorchester, Horry, Jasper, and Georgetown. Counties are permitted to issue bonds to fund preservation procurement, and revenues collected pursuant to this bill may be used to defray debt service on these bonds. In the event the tax is not re-imposed and collected revenues exceed what is needed to complete the preservation procurements for which the tax was imposed, then the remaining funds must be used for the purposes enumerated in Section 4-10-330(A)(1), which are capital project sales tax purposes.

This bill will generate additional revenue if counties elect to adopt the County Green Space Sales Tax. However, since this bill is permissive, the number of counties and which counties will choose to adopt the tax is unknown. Therefore, the resulting local revenue impact is undetermined.



Frank A. Rainwater, Executive Director

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A BILL

10

11 TO ENACT THE "COUNTY GREEN SPACE SALES TAX
12 ACT"; TO AMEND CHAPTER 10, TITLE 4 OF THE 1976 CODE,
13 RELATING TO COUNTY LOCAL SALES AND USE TAXES,
14 BY ADDING ARTICLE 10, TO CREATE THE COUNTY
15 GREEN SPACE SALES TAX, TO IMPOSE THE TAX, TO
16 PROVIDE FOR THE CONTENTS OF THE BALLOT AND THE
17 PURPOSE FOR WHICH TAX PROCEEDS MAY BE USED, TO
18 PROVIDE FOR THE IMPOSITION AND TERMINATION OF
19 THE TAX, TO PROVIDE THAT THE DEPARTMENT OF
20 REVENUE SHALL ADMINISTER AND COLLECT THE TAX,
21 TO PROVIDE FOR DISTRIBUTIONS TO COUNTIES AND
22 CONFIDENTIALITY, AND TO PROVIDE FOR UNIDENTIFIED
23 FUNDS, TRANSFERS, AND SUPPLEMENTAL
24 DISTRIBUTIONS.

25 Amend Title To Conform

26

27 Whereas, South Carolina is blessed with a broad array of natural
28 resources, from the Blue Ridge Escarpment in the Upstate, to the
29 sandhills of the Midlands, to the farmland and woodlands of the Pee
30 Dee, and to the iconic shoreline and marshes of the coastal plain; and

31

32 Whereas, South Carolina's coastal geography consists of 187 miles
33 of oceanfront shoreline and 2,876 miles of tidal shorelines, and
34 includes 500,000 acres of salt marshes that represent twenty percent
35 of all the salt marshes on the United States' Atlantic coast, all of
36 which underpin extensive recreational and commercial fisheries,
37 thriving coastal tourism, important maritime industries, and critical
38 natural defenses for people against storms; and

39

40 Whereas, South Carolina's Upstate consists of the 10,000 acre
41 Mountain Bridge Wilderness Area that encompasses the Blue Ridge
42 Escarpment and its vast array of waterfalls, hardwood forests,

1 headwaters, and mountain streams, as well as a diversity of plant
2 and animal life, including the exceptionally rare and endangered
3 bunched arrowhead; and

4

5 Whereas, South Carolina's Midlands region is home to the sandhills
6 and longleaf pine habitat, which supports over 30 threatened or
7 endangered plant and animal species, including the red-cockaded
8 woodpecker; and

9

10 Whereas, South Carolina's Pee Dee is a region with rich geographic
11 variations, including deep woodlands, a patchwork of timber forests
12 and agricultural fields, black-water swamps and creeks that
13 intermingle with red rivers and high bluffs, historic sites, and one of
14 the most productive agricultural areas in the State; and

15

16 Whereas, the quality of life of all South Carolinians is tied to
17 conservation, with homes, businesses, and recreation being drawn
18 to areas with abundant and accessible green space and natural areas;
19 and

20

21 Whereas, according to the Census Bureau, South Carolina is the
22 tenth-fastest-growing State in the Nation, and in particular, the State
23 contains a number of the fastest-growing metropolitan areas in the
24 nation, including Myrtle Beach, York County, and Charleston, and
25 is projected in the coming years to continue experiencing steady
26 population growth and the expansion of urban and suburban land
27 uses; and

28

29 Whereas, studies conducted by City Explained suggest that the
30 amount of developed land in some regions of South Carolina will
31 increase by 250% by 2040 if current development trends continue;
32 and

33

34 Whereas, although this rapid growth will bring prosperity and new
35 opportunities to South Carolina, it will also put additional pressures
36 on our state's lands and waters, in that the development and the
37 accompanying infrastructure will result in the destruction of natural
38 wetlands, marshes, headwaters, and other waterways, thereby
39 hampering the functioning of these systems and eliminating
40 valuable and effective natural storm protection and flood abatement,
41 and fish and wildlife habitat; and

42

1 Whereas, this growth increases the amount of impervious surfaces
2 throughout our State, which in turn creates new runoff and carries
3 pollutants into our waterways. For example, a 2019 study found that
4 development in the Town of Bluffton has increased levels of fecal
5 coliform in the May River 3,150% since 1999 and Upstate studies
6 found that sediment from land development is a leading cause of
7 water quality degradation, resulting in flooding, increased costs for
8 drinking water treatment, and harm to aquatic life; and
9

10 Whereas, there are significant economic benefits that result from
11 protecting land, including tourism and recreation; and
12

13 Whereas, farmland protection helps promote agritourism and boost
14 the local food economy, as demonstrated by a 2013 SC Department
15 of Agriculture study that found that if every South Carolina resident
16 purchased \$5 worth of food each week directly from a farmer in the
17 State the potential impact would be about \$1.2 billion; and
18

19 Whereas, the Southeast United States coast has experienced some
20 of the highest rates of sea level rise and coastal flooding in the world,
21 with some areas losing as much as three feet of bank each year, and
22 additional sea level rises and coastal flooding will adversely impact
23 existing residential and commercial uses on our State's coast and
24 has been cited by the United States Department of Defense as a
25 threat to the viability of the Marine Corps Recruit Depot Parris
26 Island, which employs 6,100 people and has an annual economic
27 impact of \$739.8 million; and
28

29 Whereas, flooding has significantly affected South Carolina's
30 inland communities, with over 80 dam failures from 2015 to 2018
31 resulting from extreme weather and flooding that our riverine
32 systems and floodplains were unable to attenuate, leading to
33 significant impacts on transportation and drinking water
34 infrastructure and the loss of homes, livelihoods, and lives; and
35

36 Whereas, the topography of our State, whether the low-lying
37 topography of our coastal areas or the small incised streams of the
38 Upstate prone to flash flooding and erosion, our state's development
39 patterns makes our communities highly vulnerable to inland and
40 riverine flooding if the flow of rainwater runoff is greater than the
41 carrying capacities of the natural drainage systems, and over the past
42 six years, major flooding and storm events have caused over one
43 billion dollars in total damages to residential and commercial

1 properties and have imposed substantial burdens on South Carolina
2 taxpayers through general fund disbursements; and

3
4 Whereas, an effective way to avoid incurring such liabilities is to
5 limit development within the floodplain and in areas that are at
6 significant risk from sea level rise and flooding, and there is a need
7 to empower local governments to undertake land preservation
8 efforts that are supportive of, respectful to, and consistent with the
9 principle of private property rights, as opposed to limiting them to
10 the use of traditional land use regulations, which, in order to attain
11 the necessary level of relief, could give rise to inverse condemnation
12 claims; and

13
14 Whereas, counties in South Carolina have implemented local land
15 conservation programs, including, but not limited to, Beaufort
16 County's Rural and Critical Lands Program, Charleston County's
17 Greenbelt Program, Greenville County's Historic and Natural
18 Resources Trust Initiative, the Oconee County Conservation Bank,
19 and extensive parks and greenspace funding efforts in York County,
20 indicating that such programs enjoy overwhelming public support
21 in all corners of the State. Now, therefore,

22
23 Be it enacted by the General Assembly of the State of South
24 Carolina:

25
26 SECTION 1. This act must be known and may be cited as the
27 "County Green Space Sales Tax Act".

28
29 SECTION 2. Chapter 10, Title 4 of the 1976 Code is amended by
30 adding:

31
32 "ARTICLE 10

33
34 County Green Space Sales Tax

35
36 Section 4-10-1010.(A) For the purposes of this article,
37 'preservation procurements' means procuring open lands or green
38 space for preservation, by and through the acquisition of interests in
39 real property, including:

- 40 (1) the acquisition of fee simple titles;
41 (2) conservation easements;
42 (3) development rights;
43 (4) rights of first refusal;

- 1 (5) options;
- 2 (6) leases with options to purchase; and
- 3 (7) any other interests in real property.

4 (B)(1) Subject to the requirements of this article, a county's
5 governing body may impose a sales and use tax by ordinance,
6 subject to a referendum, within the county area for preservation
7 procurements.

8 (2) Revenues collected pursuant to this article may be used to
9 defray debt service on bonds issued to pay for preservation
10 procurements authorized in this article. This authorization is in
11 addition to any other locally imposed sales and use taxes.

12
13 Section 4-10-1020. (A) The sales and use tax authorized by this
14 article may be imposed by an enacting ordinance of a county's
15 governing body, subject to referendum approval in the county. An
16 enacting ordinance must specify:

17 (1) the purpose for which the proceeds of the tax are to be
18 used, which may include preservation procurements located within
19 or without, or both within and without, the boundaries of the local
20 governmental entities, including the county, municipalities, and
21 special purpose districts located in the county area;

22 (2) if the county proposes to issue bonds to provide for the
23 payment of any costs of the preservation procurements, the
24 maximum amount of bonds to be issued, whether the sales tax
25 proceeds are to be pledged to the payment of the bonds and, if other
26 sources of funds are to be used for the preservation procurements, a
27 list of the other sources;

28 (3) the maximum cost of the preservation procurements, to be
29 funded from the proceeds of the tax or bonds issued as provided in
30 this article and the maximum amount of net proceeds expected to be
31 used to pay the cost or debt service on the bonds, as the case may
32 be; and

33 (4) the fact that preservation procurements may pertain to real
34 property situated outside of the boundaries of the taxing jurisdiction.

35 (B) Upon receipt of an ordinance, a county's election
36 commission must conduct a referendum on the question of imposing
37 the sales and use tax in the area of the county that is to be subject to
38 the tax. A referendum for imposition or reimposition of the tax must
39 be held at the time of the next general election in an even-numbered
40 year. Two weeks before a referendum, a county's election
41 commission must publish in a newspaper of general circulation the
42 question that is to appear on the ballot, with a description of the
43 methods by which the county's governing body intends to procure

1 open lands and green space for preservation. If the proposed
2 question includes the use of sales taxes to defray debt service on
3 bonds issued to pay the costs of any preservation procurements, then
4 the notice must include a statement indicating the principal amount
5 of the bonds proposed to be issued for the purpose and, if the
6 issuance of the bonds is to be approved as part of the referendum,
7 stating that the referendum includes the authorization of the issuance
8 of bonds in that amount. This notice is in lieu of any other notice
9 otherwise required by law.

10 (C) The referendum question to be on the ballot must read
11 substantially as follows:

12 'Must a special one percent sales and use tax be imposed in
13 [county] for not more than [time] to raise the amounts specified for
14 preservation procurements for the purpose of procuring open lands
15 and green space by and through the acquisition of interests in real
16 property, such interests to include:

- 17 (a) the acquisition of fee simple titles;
- 18 (b) conservation easements;
- 19 (c) development rights;
- 20 (d) rights of first refusal;
- 21 (e) options;
- 22 (f) leases with options to purchase; or
- 23 (g) any other interests in real property?

24

25

Yes

26

No

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28 If the referendum includes the issuance of bonds, then the
29 question must be revised to include the principal amount of bonds
30 proposed to be authorized by the referendum and the sources of
31 payment of the bonds if the sales tax approved in the referendum is
32 inadequate for the payment of the bonds.

33 (D) All qualified electors desiring to vote in favor of imposing
34 the tax for the stated purposes shall vote 'yes', and all qualified
35 electors opposed to levying the tax shall vote 'no'. If a majority of
36 the votes cast are in favor of imposing the tax, then the tax is
37 imposed as provided in this article and the enacting ordinance. Any
38 subsequent referendum on this question must be held on the date
39 prescribed in subsection (B). The election commission shall conduct
40 the referendum under the election laws of this State, mutatis
41 mutandis, and shall certify the result no later than November
42 thirtieth to the county governing body and to the Department of
43 Revenue. Expenses of the referendum must be paid by the

1 governmental entities that would receive the proceeds of the tax in
2 the same proportion as those entities would receive the net proceeds
3 of the tax.

4 (E) Upon receipt of the returns of a referendum, a county's
5 governing body must, by resolution, declare the results thereof. In
6 such event, the results of the referendum, as declared by resolution
7 of the county's governing body, are not open to question except by
8 a suit or proceeding instituted within thirty days from the date such
9 resolution is adopted.

10 (F) The provisions of this Section are not available to a county
11 with more than two existing sales and use taxes current in effect.

12

13 Section 4-10-1030. (A) If the sales and use tax is approved in a
14 referendum, then the tax shall be imposed on the first of May
15 following the date of the referendum. If the reimposition of an
16 existing sales and use tax imposed pursuant to this article is
17 approved in a referendum, then the new tax is imposed immediately
18 following the termination of the earlier imposed tax, and the
19 reimposed tax terminates on the applicable thirtieth of April, not to
20 exceed seven years from the date of reimposition. If the certification
21 is not timely made to the Department of Revenue, then the
22 imposition is postponed for twelve months.

23 (B) The tax terminates the final day of the maximum time period
24 specified for the imposition.

25 (C) Amounts collected in excess of the required net proceeds
26 must first be applied, if applicable, to complete the preservation
27 procurements for which the tax was imposed.

28 (D) If the sales and use tax is approved in a referendum, then the
29 Department of Revenue must make available to the public, upon
30 request, all information regarding the amount of the tax that is
31 collected, expenditures, and any remaining funds at the time of the
32 information request to ensure transparency and accountability.

33

34 Section 4-10-1040. (A)(1) The tax levied pursuant to this article
35 must be administered and collected by the Department of Revenue
36 in the same manner that other sales and use taxes are collected. The
37 Department of Revenue may prescribe amounts that may be added
38 to sales prices because of the tax.

39 (2) The county in which a referendum is passed shall
40 assemble an advisory committee to assist the Department of
41 Revenue with directing the distribution of the taxes collected to
42 ensure a transparent and equal distribution within the county. The
43 advisory committee shall include seven members;

1 (a) one member who is a member of the county council;
2 (b) one member who is a member of the legislative
3 delegation;
4 (c) one member who is knowledgeable about the
5 geography and condition of the county's land; and
6 (d) four citizen members, each representing the northern,
7 southern, eastern, and western portions of the county.
8 (B) The tax authorized by this article is in addition to all other
9 local sales and use taxes and applies to the gross proceeds of sales
10 in the applicable area that is subject to the tax imposed by Chapter
11 36, Title 12 and the enforcement provisions of Chapter 54, Title 12.
12 The gross proceeds of the sale of items subject to a maximum tax in
13 Chapter 36, Title 12 are exempt from the tax imposed by this article.
14 Unprepared food items eligible for purchase with United States
15 Department of Agriculture food coupons are exempt from the tax
16 imposed pursuant to this article. The tax imposed by this article also
17 applies to tangible personal property subject to the use tax in Article
18 13, Chapter 36, Title 12.
19 (C) A taxpayer required to remit taxes under Article 13, Chapter
20 36 of Title 12 must identify the county in which the personal
21 property purchased at retail is stored, used, or consumed in this
22 State.
23 (D) A utility is required to report sales in the county in which the
24 consumption of the tangible personal property occurs.
25 (E) A taxpayer subject to the tax imposed by Section 12-36-920,
26 who owns or manages rental units in more than one county, must
27 separately report in his sales tax return the total gross proceeds from
28 business done in each county.
29 (F) The gross proceeds of sales of tangible personal property
30 delivered after the imposition date of the tax levied under this article
31 in a county, either under the terms of a construction contract
32 executed before the imposition date, or a written bid submitted
33 before the imposition date, culminating in a construction contract
34 entered into before or after the imposition date, are exempt from the
35 sales and use tax provided in this article if a verified copy of the
36 contract is filed with the Department of Revenue within six months
37 after the imposition date of the sales and use tax provided for in this
38 article.
39 (G) Notwithstanding the imposition date of the sales and use tax
40 authorized pursuant to this chapter, with respect to services that are
41 billed regularly on a monthly basis, the sales and use tax authorized
42 pursuant to this article is imposed beginning on the first day of the
43 billing period beginning on or after the imposition date.

1 Section 4-10-1050. The Department of Revenue shall furnish data
2 to the State Treasurer and to the county treasurers receiving
3 revenues for the purpose of calculating distributions and estimating
4 revenues. The information that must be supplied to counties and
5 municipalities upon request includes, but is not limited to, gross
6 receipts, net taxable sales, and tax liability by taxpayers.
7 Information about a specific taxpayer is considered confidential and
8 is governed by the provisions of Section 12-54-240. A person
9 violating this section is subject to the penalties provided in Section
10 12-54-240.

11
12 Section 4-10-1060. Annually, and only in the month of June,
13 funds collected by the Department of Revenue from the county
14 green space sales tax, which are not identified as to the
15 governmental unit due the tax, must be transferred, after reasonable
16 effort by the Department of Revenue to determine the appropriate
17 governmental unit, to the State Treasurer's Office. The State
18 Treasurer shall distribute these funds to the county treasurer in the
19 county area in which the tax is imposed, and the revenues must be
20 only used for the purposes stated in the enacting ordinance. The
21 State Treasurer shall calculate this supplemental distribution on a
22 proportional basis, based on the current fiscal year's county area
23 revenue collections."

24
25 SECTION 3. This act takes effect upon approval by the Governor.

26 ----XX----

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