

**Base Provisos****Action: Adopted****SECTION 26 – H790 – DEPARTMENT OF ARCHIVES AND HISTORY**

**26.1.** (SCDAH: State Historic Preservation Grant Fund Carry Forward) The department is authorized to carry forward unexpended funds allocated for state historic buildings preservation into the current fiscal year to be used for the same purpose.

**SECTION 28 - H910 - ARTS COMMISSION**

**28.1.** (ARTS: Professional Artists Contract) Where practicable, all professional artists employed by the Arts Commission in the fields of music, theater, dance, literature, musical arts, craft, media arts, and environmental arts shall be hired on a contractual basis as independent contractors. Where such a contractual arrangement is not feasible employees in these fields may be unclassified, however, the approval of their salaries shall be in accord with the provisions of Section 8-11-35 of the 1976 Code.

**28.2.** (ARTS: Special Revolving Account) Any income derived from Arts Commission sponsored arts events or by gift, contributions, or bequest now in possession of the Arts Commission including any federal or other funds balance remaining at the end of the prior fiscal year, shall be retained by the commission and placed in a special revolving account for the commission to use solely for the purpose of supporting the programs provided herein. Any such funds shall be subject to the review procedures as set forth in Act 651 of 1978.

**28.3.** (ARTS: Partial Indirect Cost Waiver) The commission is allowed to apply a fifteen percent indirect cost rate for continuing federal grants for which they must compete. The commission shall apply the full approved negotiated rate to the Basic State Grant and any new grants received by the commission.

**28.4.** (ARTS: Grants) The Arts Commission must expend seventy percent of appropriated state funds on grants to support the statewide improvement of learning and enrichment opportunities for children and communities through educational and cultural programs with proven research based strategies.

**28.5.** (ARTS: Distribution to Subdivisions) No later than December first of the current fiscal year, the Arts Commission must report to the Chairman of the House Ways and Means Committee and the Chairman of the Senate Finance Committee the amount of aid/allocations distributed to subdivisions during the most recently completed fiscal year, detailed by specific subdivisions.

**28.6.** (ARTS: Greenville Cultural and Arts Center) The City of Greenville is authorized to disperse a portion of the \$7,000,000 appropriated in Act 91 of 2019 in Proviso 118.16(41)(9) to the Greenville Cultural and Arts Center to a relevant arts entity.

**SECTION 42 - L320 – HOUSING FINANCE AND DEVELOPMENT AUTHORITY**

**42.1.** (HFDA: Federal Rental Assistance Administrative Fee Carry Forward) All federal rental assistance administrative fees shall be carried forward to the current fiscal year for use by the authority in the administration of the federal programs under contract with the authority.

**42.2.** (HFDA: Program Expenses Carry Forward) For the prior fiscal year, monies withdrawn from the authority's various bond-financed trust indentures and resolutions, which monies are deposited with the State Treasurer to pay program expenses, may be carried forward by the authority into the current fiscal year.

**42.3.** (HFDA: Advisory Committee Mileage Reimbursement) Members of the nine-member South Carolina Housing Trust Fund Advisory Committee are eligible for mileage reimbursement at the rate allowed for state employees as established in Proviso 117.20(J)(Travel-Subsistence Expenses & Mileage) in this act.

**42.4.** (HFDA: Allocation of Indirect Cost Recoveries) The authority shall deposit in the state general fund indirect cost recoveries for the authority's portion of the Statewide Central Services Cost Allocation Plan (SWCAP). The authority shall retain recoveries in excess of the SWCAP amount to be deposited in the state general fund.

**42.5.** (HFDA: Housing Trust Fund Disaster Initiative) Funds allocated, granted, or awarded under the Housing Trust Fund's Disaster Initiative shall not be included when calculating the percentage of trust fund expenditures per county.

**42.6.** (HFDA: Collaboration) In accordance with the South Carolina Housing Trust Fund Act (Section 31-13-450), the South Carolina State Housing Finance and Development Authority may collaborate with Habitat for Humanity South Carolina by providing up to \$5,000,000 in existing funds for the current fiscal year. These funds shall be used to increase and preserve affordable homeownership across the state through a lump-sum block grant allocated to Habitat for Humanity South Carolina. Habitat for Humanity South Carolina shall administer the affordable housing proposal and oversee programmatic obligations to local Habitat for Humanity affiliates. The two entities shall establish a memorandum of understanding no later than July 31 which outlines the distribution and maintenance of funds and eligible project activities, including a program implementation stipend. Of the \$5,000,000, Habitat for Humanity South Carolina shall not allocate more than twenty percent of the total annual funding in any single county during the fiscal year, in accordance with Section 31-13-445. An annual report summarizing the expenditure of funds shall be submitted to the Governor and the Chairmen of the Senate Finance and House Ways and Means Committees no later than June 30.

## **SECTION 43 - P120 - FORESTRY COMMISSION**

**43.1.** (FC: Grant Funds Carry Forward) The Forestry Commission is authorized to use unexpended federal grant funds in the current year to pay for expenditures incurred in the prior year.

**43.2.** (FC: Retention of Emergency Expenditure Refunds) The Forestry Commission is authorized to retain all funds received as reimbursement of expenditures from other state or federal agencies when personnel and equipment are mobilized due to an emergency.

**43.3.** (FC: Commissioned Officers' Physicals) The Forestry Commission is authorized to pay the cost of physical examinations for agency personnel who are required to receive such physical examinations prior to receiving a law enforcement commission.

**43.4.** (FC: Compensatory Payment) In the event a State of Emergency is declared by the Governor, exempt employees of the Forestry Commission may be paid for actual hours worked in lieu of accruing compensatory time, at the discretion of the agency director, and providing funds are available.

**43.5.** (FC: Sale of Promotional Items) The Forestry Commission may sell promotional items that advocate for the forestry and forest culture, including items featuring the South Carolina Forestry Commission Forest Life brand logo, for the purposes of generating funds for the agency operations. Unexpended funds may be carried forward from the prior fiscal year into the current fiscal year and used for the same purposes.

**43.6.** (FC: Firefighting Equipment and Response Carry Forward) The Forestry Commission is authorized to carry forward any unspent funds appropriated for firefighting equipment into the current fiscal year to be expended for the same purpose.

**43.7.** (FC: Response to Declared Emergencies) In the event of a declared emergency pursuant to Section 25-1-440 requiring the response of the South Carolina Forestry Commission, the State Treasurer and the Comptroller General are hereby authorized and directed to pay from the Disaster Trust Fund of the State such funds as necessary to cover the costs incurred, if available. In the event the Disaster Trust Fund is exhausted or does not have a balance sufficient to cover the incurred costs, the General Fund of the State may be utilized. The total amount transferred to the South Carolina Forestry Commission shall not exceed \$3,000,000. Upon any transfer of funds, the State Treasurer and the Comptroller General shall notify the Governor, the Chairman of the Senate Finance Committee, and the Chairman of the House Ways and Means Committee. Any funds reimbursed to the State shall be deposited in the respective fund from which it was transferred, up to the amount of funds advanced to the South Carolina Forestry Commission for these activities.

## **SECTION 44 - P160 - DEPARTMENT OF AGRICULTURE**

**44.1.** (AGRI: Market Bulletin) The Market Bulletin shall be mailed only to those persons who request it in writing and a record of each request shall be maintained by the department. Provided further, that the Department of Agriculture is authorized to charge a yearly subscription fee to each person requesting the bulletin and may charge for classified advertisements printed in the bulletin. The funds collected pursuant to this provision shall be retained by the department to defray the costs of publication and related incidental expenses.

**44.2.** (AGRI: Fruit/Vegetable Inspectors Subsistence) A daily subsistence allowance of up to \$30.00 may be allowed for temporarily employed fruits and vegetables inspectors from funds generated by fruits and vegetables inspection fees and budgeted under other funds in Program II. Consumer Protection, B. Inspection Services, in lieu of reimbursements for meals and lodging expense.

**44.3.** (AGRI: Warehouse Receipts Guaranty Fund) The Department of Agriculture may retain and expend fifty thousand dollars from the Warehouse Receipts Guaranty Fund established by Section 39-22-150 of the 1976 Code as is necessary for the department to administer the funding of the program.

**44.4.** (AGRI: Weights & Measures Registration) All servicepersons required to be registered with the Department of Agriculture pursuant to the provisions of Section 39-9-65 of the 1976 Code shall pay to the department a registration fee of \$25.00. Revenues generated by this provision shall be for use by the Department of Agriculture to offset expenses incurred in administering this registration program.

**44.5.** (AGRI: Sale of Property Revenue) The department may retain revenues associated with the sale of the property titled to or utilized by the department, except for the State Farmers Market property, and must expend these funds on capital improvements approved by the Joint Bond Review Committee and the State Fiscal Accountability Authority. The department must continue to occupy any property until replacement capital improvements are completed.

**44.6.** (AGRI: Export Certification) The Department of Agriculture is allowed to charge up to \$250 for each export certification of agricultural products and to retain revenues to offset expenses incurred in performing certifications.

**44.7.** (AGRI: Feed Label Registration) The Department of Agriculture is authorized to require the annual registration of feed labels by manufacturers and to charge a fee of \$15.00 for such registrations. Revenues generated by these fees shall be retained and used by the department to offset expenses incurred in operating the Feed Inspection Program.

**44.8.** (AGRI: Commodity Boards) In the current fiscal year, the provisions of the Consolidated Procurement Code related to a commodity board's expenditure of assessments collected from producers, as those terms are defined in Section 46-17-40 of the 1976 Code, are suspended.

**44.9.** (AGRI: Agribusiness Infrastructure Carry Forward) The Department of Agriculture is authorized to carry forward any revenues, accrued interest, and unexpended Agribusiness Infrastructure funds from the prior fiscal year into the current fiscal year to be expended for the same purpose. Any Agribusiness Infrastructure funds carried forward are not considered part of and should not be deducted from the base for purposes of calculating the agency's general fund appropriations ten percent carry forward amount, as provided for in this act.

**44.10.** (AGRI: South Carolina Tax Exemption Program) The Department of Agriculture is authorized to charge up to \$24 for a three-year registration card for agricultural producers to claim a sales tax exemption on certain qualified purchases. The Department of Agriculture is also authorized to charge \$5 for any replacement cards. The funds collected pursuant to this provision shall be retained by the department to defray any costs associated with the South Carolina Agricultural Tax Exemption Program.

**44.11.** (AGRI: State Farmers Market Escrow Accounts) The department may retain remaining revenues associated with the State Farmers Market Escrow, Lease Escrow, and the State Farmers Market Sale Proceeds and may expend these funds for the planning, development, construction, improvement, and maintenance of the State Farmers Market including, but not limited to, capital improvements approved by the Joint Bond Review Committee and the State Fiscal Accountability Authority.

**44.12.** (AGRI: Commodity Boards Interest Retention) Commodity Boards shall be allowed to retain and carry forward any accrued interest generated from the Boards' accounts held by the State, including interest generated from assessments collected from producers, as defined in Section 46-17-40.

**44.13.** (AGRI: Seed and Plant Certification) For the current fiscal year, certification of seeds and plants in regard to germination and mechanical purity of the seed depends upon the reports of the seed laboratory of the State Department of Agriculture or other laboratory providing a scope of testing satisfying the requirements dictated by the Association of Official Seed Certifying Agencies and utilizing rules for testing as defined by the Association of Official Seed Analysts. Seeds may not be certified by Clemson University unless the germination and purity test reports of the seed laboratory of the department or other laboratory as defined above indicate that the seeds comply with the agricultural seed laws of this State.

## **SECTION 45 - P200 - CLEMSON UNIVERSITY - PSA**

**45.1.** (CU-PSA: Phytosanitary Certificates) Revenues collected from the issuance of phytosanitary certificates shall be retained by the Division of Regulatory and Public Service for the purpose of carrying out phytosanitary inspections.

**45.2.** (CU-PSA: Witness Fee) The Public Service Activities of Clemson University are hereby authorized to charge a witness fee of \$100.00 per hour up to \$400.00 per day for each PSA employee testifying as a fact witness regarding matters related to his or her professional expertise, or the exercise of his or her employment duties, in civil matters which do not involve the State as a party in interest. This fee shall be charged in addition to any court prescribed payment due as compensation or reimbursement for judicial appearances and deposited into a designated revenue account.

**45.3.** (CU-PSA: Nursery/Nursery Dealer Registration Fee) The Division of Regulatory and Public Service Programs is authorized to retain up to \$92,000 of revenue collected from the issuance of Nursery/Nursery Dealer Fees for the purpose of carrying out nursery/nursery dealer inspections. Revenue collected from this fee above \$92,000 shall be deposited into the general fund.

**45.4.** (CU-PSA: Retention of Fees) All revenues collected from the regulatory programs of agrichemical, plant industry, and crop protection, including: fertilizer, lime, and soil amendments registration fees; pesticide licensing fees; seed certification fees; and fertilizer tax/inspection fees must be retained by Clemson University PSA regulatory programs.

**45.5.** (CU-PSA: Pesticide Registration) All revenues collected from pesticide registration fees and revenue collected from structural pest control businesses for business licensing must be retained by Clemson University PSA Regulatory and Public Service Programs to support general regulatory, enforcement, and education programs and to carry out provisions of the South Carolina Pesticide Control Act and regulations related to it.

**45.6.** (CU-PSA: Lime Inspection Fee) The Public Service Activities of Clemson University are hereby authorized to charge an inspection fee of fifty cents per ton on Agricultural Liming Materials sold or

distributed in this state. Clemson University-PSA may retain, expend, and carry forward these funds to maintain its programs.

**45.7.** (CU-PSA: Livestock-Poultry Health Programs) For the current fiscal year, Clemson University Public Service Activities shall maintain operation of the state Meat Inspection Program. All revenues and recoveries from USDA Food Safety Inspection Services and from USDA Animal and Plant Health Inspection Services for Clemson University PSA's Livestock-Poultry Health Programs and its departments shall be retained by Clemson University-PSA's Livestock-Poultry Health Program for purposes of carrying out the operation of its programs.

**45.8.** (CU-PSA: Boll Weevil Eradication) For the current fiscal year, Clemson University Public Services Activities shall maintain operation of the Boll Weevil Eradication Program. In the calculation of any across-the-board budget reduction mandated by the Executive Budget Office or the General Assembly, the amount appropriated for the Boll Weevil Eradication Program shall be excluded from Clemson PSA's base budget. In the event of such a reduction, Clemson PSA may reduce the amount of funds appropriated for this program by an amount not to exceed the percentage associated with the mandated reduction.

**45.9.** (CU-PSA: Landplaster Inspection Fee) For the purpose of regulating its use as applied to land for crop production, landplaster (gypsum), shall be defined as a product consisting chiefly of calcium sulfate with two combined water ( $\text{CaSO}_4 \cdot 2\text{H}_2\text{O}$ ) and is incapable of neutralizing soil acidity. It shall contain not less than seventy percent  $\text{CaSO}_4 \cdot 2\text{H}_2\text{O}$ . All registrants of landplaster who sell or distribute in this state that previously were required to pay an inspection fee of \$1.50 per ton shall now pay to Clemson University Regulatory Services an inspection fee of fifty cents for each ton sold. Clemson University-PSA may retain, expend, and carry forward these funds from the prior fiscal year into the current fiscal year to maintain its programs.

**45.10.** (CU-PSA: Regulatory Services Programs) For the current fiscal year, Clemson University Public Service Activities shall lead state and federal eradication efforts of the Asian Longhorned Beetle (*Anoplophora glabripennis*). All revenues and recoveries from USDA Animal and Plant Health Inspection Service (USDA-APHIS) for Clemson University PSA's Regulatory Services Programs and its departments shall be retained by Clemson University-PSA's Regulatory Services Program for purposes of carrying out the operation of its programs.

## **SECTION 46 – P210 - SOUTH CAROLINA STATE UNIVERSITY - PSA**

**46.1.** (SCSU-PSA: Animal Research and Education) For the current fiscal year, South Carolina State Public Service Activities is directed to coordinate and collaborate with the Harvey S. Peeler Jr. College of Veterinary Medicine for the expenditure of funds appropriated for the Animal Research and Education Center. Any future appropriations for the Center shall require the same coordination and collaboration between the same agencies.

## **SECTION 48 - P260 - SEA GRANT CONSORTIUM**

**48.1.** (SGC: Publications Revenue) Funds generated by the sale of pamphlets, books, and other promotional materials, the production of which has been paid for by non-state funding, may be deposited in a special account by the consortium and utilized as other funds for the purchase of additional pamphlets, books, and other promotional materials for distribution to the public.

**48.2.** (SGC: Collection of Fees for Consortium Programs and Events) The South Carolina Sea Grant Consortium shall generate funds to support programs and outreach events, including the State's Clean Marina Program, through the collection of registration fees that do not exceed the direct cost of the associated program.

## **SECTION 49 - P280 - DEPARTMENT OF PARKS, RECREATION AND TOURISM**

**49.1.** (PRT: Tourism and Promotion) The funds appropriated in this act for Regional Promotions shall be distributed equally to the eleven Regional Tourism groups, except that the Grand Strand Tourism Region's funds shall be divided, with 22% distributed to the Myrtle Beach Chamber of Commerce, 51.11% distributed to the Georgetown Chamber of Commerce, 13.33% distributed to the City of Georgetown, and 13.33% distributed to the Williamsburg Chamber of Commerce for tourism-related activities. In addition, \$250,000 shall be distributed to the Lake Wylie Chamber of Commerce. The Myrtle Beach Chamber of Commerce and the Georgetown Chamber of Commerce shall submit a report to the Senate Finance Committee and the House Ways and Means Committee by December first each year describing how these funds were expended in the prior fiscal year.

**49.2.** (PRT: Destination Specific Tourism Marketing) The minimum grant awarded by the Destination Specific Tourism Program shall be \$250,000. Each state dollar must be matched with two dollars of private funds. An organization receiving a state grant must certify that, as of the date of the application: (i) the private funds are new dollars specifically designated for the purpose of matching state funds; (ii) the private funds have not been previously allocated or designated for tourism-related destination marketing; and (iii) the organization has on hand or has an approved line of credit of not less than the amount of private funds needed to provide the required match. Organizations applying for a grant must include in the grant application, information on how the organization proposes to measure the success of the marketing and public relations program, including the estimated return on investment to the state. Promotional programs proposed by an applicant must be based on research-based outcomes. Grants must be made only to organizations that have a proven record of success in creating and sustaining new and repeat visitation to its area and must have sufficient resources to create, plan, implement, and measure the marketing and promotional efforts undertaken as a part of the program. The department must award a grant only to one qualified destination marketing organization within their tourism region where the organization's private funds are raised. An organization receiving a grant must use the public and private funds only for the purpose of destination specific marketing and public relations designed to target international and/or domestic travelers outside the state to destinations within the state. All grants that

qualify under the program must be funded if funds are available. Funding of all qualified grants will be on a first come first served basis with such basis retained throughout the term of this proviso. No organization shall receive in the first quarter more than fifty percent of the state dollars allocated to the program. If by the end of the third quarter matching funds are still available with no other organizations meeting the criteria for funding, the funds will be distributed to the organization or organizations that have and can meet all of the requirements of this proviso. Grant recipients shall provide an annual report by November first, to the Chairmen of the Senate Finance Committee and the House Ways and Means Committee and the director of the Department of Parks, Recreation and Tourism on the expenditure of the grants funds and on the proposed outcome measures.

**49.3.** (PRT: Advertising Funds Carry Forward) The Department of Parks, Recreation and Tourism may carry forward any unexpended funds appropriated on the Advertising line within Program II. A. Tourism Sales and Marketing from the prior fiscal year into the current fiscal year to be used for the same purposes, which include the Tourism Partnership Fund, Destination Specific Marketing Grants, and the agency advertising fund.

**49.4.** (PRT: Film Marketing) From the funds authorized to the Department of Parks, Recreation and Tourism in Section 49, Part IA of this act for the South Carolina Film Commission, the department may use the film marketing funds for the following purposes: (1) to allow for assistance with recruitment and infrastructure development of the film industry; (2) to develop a film crew base; (3) to develop ally support in the film industry; (4) marketing and special events; and (5) to allow for assistance with the auditing and legal service expenses associated with the Motion Picture Incentive Act.

**49.5.** (PRT: Motion Picture Administration Application Fee) The Department of Parks, Recreation and Tourism may charge an application fee for the Motion Picture Incentive programs and may retain and expend these funds for the purposes of meeting administrative, data collection, credit analysis, cost-benefit analysis, reporting and auditing, and other statutory obligations. A fee schedule must be established and approved by the Director of the Department of Parks, Recreation and Tourism.

**49.6.** (PRT: Gift Shops) At the discretion of the Department of Parks, Recreation and Tourism, the State House Gift Shop may close on weekends.

**49.7.** (PRT: PARD Interest) The department is hereby prohibited from utilizing the interest generated in the PARD program for anything other than the uses authorized by the law creating PARD. Should the PARD account not reach the required amount of \$920,000 to activate the minimum \$20,000 per county distribution, the department shall carry forward the funding until such time as the funds are sufficient to distribute as originally intended.

**49.8.** (PRT: Wage and Supplier Rebate Funds) From the funds set aside pursuant to the Motion Picture Incentive Act, any funds committed to film projects shall be carried forward from the prior fiscal year and used for the same purpose. Any uncommitted funds shall be carried forward from the prior fiscal year and must be used solely for wage and supplier rebate funds pursuant to the Motion Picture Incentive Act and may not be used for any other purpose.

**49.9.** (PRT: Funds Exempt from Budget Cut) In the calculation of any across the board cut mandated by the Executive Budget Office or the General Assembly, any amounts appropriated for pass through,

special items, or other items specified in any general proviso, which are exempt from reduction, shall be excluded from the Department of Parks, Recreation and Tourism's base budget.

**49.10.** (PRT: PARD) The Department of Parks, Recreation, and Tourism shall be authorized to expend restricted funds for the Parks and Recreation Development Fund (PARD) in accordance with the Section 51-23-20 of the 1976 Code, Regulations, and generally accepted accounting standards. The department is allowed to reimburse PARD grantees from current year funds for prior year expenditures as allowed in Section 51-23-30.

For the current fiscal year, funds placed in a County Area account as allowed in Section 51-23-30 may remain unexpended in the account indefinitely, any regulation or provision to the contrary notwithstanding. However, once an application is approved by a county delegation, the project must be completed and funds expended within three years of the approved application.

**49.11.** (PRT: Admission Fees and Charges) The department may impose reasonable fees and charges for admission to and/or use of park and recreational facilities and the revenues from such fees and charges must be used for park and recreational uses.

**49.12.** (PRT: Vending Services) The State Park Service, an office within the Department of Parks, Recreation and Tourism shall be granted an exemption requiring the State Park Service to use the Commission for the Blind for vending services. All revenues earned by vending and retail operations at the State Parks shall be retained by the department to support the operational costs of the South Carolina State Parks. These funds may be carried forward from the prior fiscal year and must be used for the same purpose. This exemption does not apply to vending services at the State Welcome Centers.

**49.13.** (PRT: State Funded Grant Programs) Any unexpended general funds appropriated for the PARD Grants, Undiscovered SC, and Sports Marketing Grants Programs shall be carried forward from the prior fiscal year into the current fiscal year and used for the same purpose.

**49.14.** (PRT: SC Film Office Rebate Funds) From the funds authorized pursuant to the Motion Picture Incentive Act, any rebates awarded by the SC Film Office may be paid without distinction of the source of funds.

**49.15.** (PRT: Compensatory Payment) In the event the Governor declares a State of Emergency, employees of the Department of Parks, Recreation and Tourism may be paid for actual hours worked in lieu of accruing compensatory time, at the discretion of the agency director, and providing funds are available.

**49.16.** (PRT: Destination Specific Tourism) In the current fiscal year, non-recurring funds appropriated to the Destination Specific Tourism Marketing grant program shall not be subject to a match requirement.

**49.17.** (PRT: State Park Employee Housing) The Comptroller General shall, upon request of an employee of the South Carolina Department of Parks, Recreation and Tourism's State Park Service, and with the authorization of the department, make deductions from the employee's compensation for rental payments of an employee's residential housing that is located within a South Carolina State Park. The Comptroller General shall pay over to the Department of Parks, Recreation and Tourism all amounts collected by payroll deduction for this purpose for the exclusive use by the department for state park operations.

**49.18.** (PRT: State Parks Carry Forward) The department may carry forward any prior year unexpended general operating funds allocated to the State Park Service. The funds carried forward must be used for the same purpose.

**49.19.** (PRT: Local Film Carry Forward) (A) Any unexpended funds authorized or appropriated to the Department of Parks, Recreation and Tourism for the South Carolina Film Commission may be carried forward. For Fiscal Year 2025-26, up to two million dollars of these carried forward funds shall be used to create a pilot program whereby:

(B) An entity may apply to receive a state rebate with a project budget of a minimum of \$250,000 and maximum of \$999,999. Organizations certifying the satisfaction of the following requirements may receive a state rebate for 25% of all production costs, including wages and supplies, after a cumulative audit from the South Carolina Department of Revenue and the South Carolina Film Commission. The requirements are as follows:

- (1) producer must be registered with both the South Carolina Secretary of State and the South Carolina Department of Revenue;
- (2) producer must be a primary resident of South Carolina with a minimum of two years of residency in this State;
- (3) all production activity must be physically in South Carolina;
- (4) all producers' personal and corporate income taxes must be current;
- (5)(i) applicant must disclose the fiduciarily responsible parties with existing production;
- (ii) the production funds must be in a separate account and be used exclusively for the production;
- (6) production must have full funding prior to producing; and
- (7) production must include a five-second long static or animated official FilmSC logo in the end credits before the below-the-line crew crawl for the life of the project and a link to filmsc.com on the production's web page.

(C) Upon application approval, production-based activity must begin within 60 calendar days. Once an application is approved by the South Carolina Film Commission, the project must be completed and funds expended within three years of the approval date. The final rebate will be distributed to the production company on record.

**49.20.** (PRT: Calhoun Falls State Park Marina) Of the funds appropriated or carried forward in prior fiscal years for Calhoun Falls State Park, the Department of Parks, Recreation and Tourism is directed to utilize these funds to initiate construction of the marina during the current fiscal year.

**49.21. (PRT: Pine Island State Park Access)** *Of the funds appropriated to the Department of Parks, Recreation and Tourism, the department shall restrict public access of Pine Island State Park to scheduled visitors only. All visitors must have confirmed appointments, and such appointments shall be staggered to prevent overcrowding and ensure safety of the surrounding area.*

**49.22.** (PRT: Sports Marketing – Motorsports Entertainment Complex) For the current fiscal year, of the funds appropriated for Sports Marketing, \$2,000,000 shall be allocated for the marketing and promotion of a motorsports entertainment complex, as defined in Section 12-21-2425, that hosts more than one National Association for Stock Car Auto Racing national touring race in this State.

## **SECTION 50 - P320 - DEPARTMENT OF COMMERCE**

**50.1.** (CMRC: Development - Publications Revenue) The proceeds from the sale of publications may be retained in the agency's printing, binding, and advertising account to offset increased costs.

**50.2.** (CMRC: Economic Dev. Coordinating Council - Set Aside Fund) From the amount set aside in Section 12-28-2910, the council is authorized to use up to ten percent of such amount for actual operating expenses in support of administrative program costs and business recruitment and retention and up to \$60,000 to support the Geographic Information Systems (GIS) program, as approved by council. Any balance on June thirtieth of the prior fiscal year may be carried forward and expended for the same purposes in the current fiscal year.

**50.3.** (CMRC: Coordinating Council Funds) In order to provide maximum flexibility to encourage the creation of new jobs and capital investment, the Coordinating Council for Economic Development has the authority to transfer economic development funds at its disposal to the Closing Fund, provided the transfer is approved by a majority vote of the Coordinating Council members in a public meeting. Any unexpended balance on June thirtieth of the prior fiscal year may be carried forward and expended in the current fiscal year by the Department of Commerce for the same purpose.

**50.4.** (CMRC: Export Trade Show Funds) Funds collected from South Carolina companies for offsetting costs associated with participation in future trade shows may be carried forward from the prior fiscal year to the current fiscal year and used for that purpose.

**50.5.** (CMRC: Special Events Advisory Committee) The Department of Commerce is required to establish a Special Events Advisory Committee to provide oversight to the department as it relates to the department's Special Events Fund. The Advisory Committee shall be made up of contributors to the Fund appointed by the Secretary of Commerce and shall consist of no fewer than eight members, including a chairman. The Advisory Committee shall establish guidelines for the use of these funds. The Department of Commerce shall prepare a detailed report and have an independent audit of all expenditures of the fund during the previous calendar year. None of these funds shall be used for operating expenses. The report shall be submitted to the Governor, the Speaker of the House, the President of the Senate, the Chairman of the House Ways and Means Committee, and Chairman of the Senate Finance Committee.

**50.6.** (CMRC: Development-Rental Revenue) Revenue received from the sublease on non-state-owned office space may be retained and expended to offset the cost of the department's leased office space.

**50.7.** (CMRC: Development-Ad Sales Revenue) The department may charge a fee for ad sales in department authorized publications and may use these fees to offset the cost of printing and production of the publications. Any revenue generated above the actual cost shall be remitted to the General Fund.

**50.8.** (CMRC: Foreign Offices) The Secretary of Commerce shall be authorized to appoint the staff of the department's foreign offices on a contractual basis on such terms as the Secretary deems appropriate, subject to review by the Department of Administration.

**50.9.** (CMRC: Funding For I-73) Of the funds authorized for the Coordinating Council Economic Development, \$500,000 shall be made available for the routing, planning, and construction of I-73.

**50.10.** (CMRC: Closing Fund) In order to encourage and facilitate economic development, funds appropriated for the Closing Fund for competitive recruitment purposes shall be used as approved by the Coordinating Council for Economic Development. Any unexpended at the end of the prior fiscal year may be carried forward and expended in the current fiscal year by the Department of Commerce for the same purposes.

**50.11.** (CMRC: Coordinating Council - Application Fee Deposits) Application fees received by the department must be deposited within five business days from the Coordinating Council application approval date.

**50.12.** (CMRC: Recycling Advisory Council Reporting) The Recycling Market Development Advisory Council must submit an annual report outlining recycling activities to the Governor and members of the General Assembly by March fifteenth each year.

**50.13.** (CMRC: Regional Economic Development Organizations) The Department of Commerce shall utilize \$5,000,000 appropriated in the current fiscal year for Regional Economic Development Organizations to provide funds to the following economic development organizations and must be disbursed as follows:

(1)	Upstate Alliance	\$	750,000;
(2)	Central SC Economic Development Alliance	\$	750,000;
(3)	North Eastern Strategic Alliance (NESA)	\$	745,000;
(4)	Charleston Regional Development Alliance	\$	660,000;
(5)	I-77 Alliance	\$	660,000;
(6)	Economic Development Partnership	\$	450,000;
(7)	Southern Carolina Alliance	\$	600,000; and
(8)	The LINK Economic Alliance	\$	385,000.

Each dollar of state funds must be matched with one dollar of private funds. The organization receiving state funds must certify that the private funds are new dollars specifically designated for the purpose of matching state funds and have not been previously allocated or designated for economic development. No funds appropriated in this proviso may be used for routine operating costs of the organization as defined by the Department of Commerce.

Upon receipt of the request for the funds and certification of the matching funds, the Department of Commerce shall disburse the funds to the requesting organization.

Funds recipients shall provide an annual report by November first, to the Chairmen of the Senate Finance Committee and the House Ways and Means Committee and the Secretary of Commerce on the expenditure of the funds and on the outcome measures. Fund recipients shall also provide electronic copies of the annual report to the General Assembly by November first. The Department of Commerce shall post these reports on their website.

Any unexpended, unallocated, or undistributed funds appropriated in prior fiscal years for Regional Economic Development Organizations shall first be made available to Regional Economic Development Organizations and any remainder shall be transferred to the Rural Infrastructure Fund at the Department of Commerce. If more than one alliance applies for the same funds, the funds will be distributed pro-rata.

**50.14.** (CMRC: SC Manufacturing Extension Partnership) No funds appropriated to the department that are designated for the SC Manufacturing Extension Partnership may be utilized to compensate employees or individuals who engage in lobbying services on behalf of the department or the partnership. In addition, the department shall prepare an annual report on the SC Manufacturing Extension Partnership's expenditures for the prior fiscal year and shall submit the report to the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee by November first.

**50.15.** (CMRC: Business Incubator/Innovation Program) Any funds appropriated to the department for the Business Incubator/Innovation Program shall be used for eligible projects that address one or more of the goals in the South Carolina Innovation Plan and any investments must be accompanied by a dollar-for-dollar match from non-state appropriated funds. Up to \$300,000 may be used by the department for administrative costs associated with this program.

**50.16.** (CMRC: Council on Competitiveness) The Department of Commerce shall utilize the funds appropriated in the current fiscal year for the South Carolina Council on Competitiveness to provide funds for existing business economic development activities. Each dollar of state funds disbursed must be matched equally with non-state appropriated funds and prior to the disbursement of funds, the Council on Competitiveness must certify that these funds are new dollars specifically designated for the purpose of matching state funds and have not been previously allocated or designated for economic development. The Council on Competitiveness shall provide a report on the expenditure of the funds and on the outcome measures by January first, to the Chairman of the Senate Finance Committee, the Chairman of the House Ways and Means Committee and the Secretary of Commerce.

**50.17.** (CMRC: Grant Funds Carry Forward) The Department of Commerce may carry forward any unexpended balance on June thirtieth of the prior fiscal year of grant funds appropriated and/or authorized for Innovation, Research/Applied Research Centers, SCOPE, and LocateSC and expend such funds in the current fiscal year for the same purpose.

**50.18.** (CMRC: Funding for Rail Infrastructure) Of the funds authorized for the Coordinating Council for Economic Development under Section 12-10-85 (B), the Secretary of Commerce may utilize these funds toward state-owned rail infrastructure projects.

**50.19.** (CMRC: Development - Funding for Rural Infrastructure) There is established within the Department of Commerce the Rural School District and Economic Development Closing Fund.

(A) The Secretary of Commerce shall use the fund to facilitate economic development and infrastructure improvements in counties that contain a school district that has been defined by the Department of Education as having a poverty rate greater than or equal to 86%.

(B) The Secretary of Commerce shall use the fund to facilitate economic development and infrastructure improvements in counties that meet each of the following criteria: (1) one of the top twelve counties in South Carolina with the highest population decline (by percentage) since 2010; (2) one of the top twelve counties with the highest average unemployment rate for 2018; and (3) according to the US Census 2017 - a county with a poverty rate in excess of twenty percent. Funds are to be used on, but not limited to, economic development projects, water and sewer infrastructure, and school building infrastructure. Once a project is committed, the funds may be utilized to finish that specified project, even if the county does not remain an eligible county in subsequent years. This plan must be reviewed by the Joint Bond Review Committee before these funds may be expended. Of the funds transferred to the fund, up to \$15,000,000 may be used in any county that is contiguous to an eligible county as long as that contiguous county has one county-wide consolidated public school district. Any unexpended funds at the end of the fiscal year shall be carried forward and expended in the current fiscal year by the Department of Commerce for the same purposes.

**50.20.** (CMRC: Coordinating Council Membership) For the current fiscal year, the Chairman of the Senate Finance Committee, or his designee, and the Chairman of the House Ways and Means Committee, or his designee, shall be included in the membership of the SC Coordinating Council for Economic Development and shall have the same rights and guidelines as pertains to the existing members of the council.

**50.21.** (CMRC: Strategic Economic Development Fund) In the current fiscal year, there is established, within the Department of Commerce, the Strategic Economic Development Fund for the purpose of funding projects that are essential to the State's ongoing and future economic development success. The Secretary of Commerce shall identify and recommend potential projects for review and comment by the Joint Bond Review Committee before any funds may be awarded or expended. Any unexpended funds at the end of the fiscal year shall be carried forward and expended in the current fiscal year by the Department of Commerce for the same purposes.

**50.22.** (CMRC: Emergency Services Pilot) There is established a pilot program within the Department of Commerce named the Public/Private Partnerships - Emergency Services Fund for the purpose of funding projects that increase a local government's emergency services capacity and capability. Every project must involve investment and participation by both private companies and local governments in order to be eligible for funding. The Department of Commerce will provide an annual update by January 15 of each year to the Chairmen of the Senate Finance Committee and House Ways and Means

Committee until all funds are expended. Any unexpended funds at the end of the fiscal year shall be carried forward and expended in the current fiscal year for the same purposes.

**50.23. (CMRC: Job Development Tax Credit Program)** The state agencies responsible for management, reporting, approving, and auditing the Jobs Development Tax Credit program may increase fees charged to companies within the program as necessary to cover the operation expenses of the program. These fees would be included in each agency's Fines and Fees Annual Report.

**50.24. (CMRC: SC Nexus Carry Forward)** The Department of Commerce may carry forward unexpended funds from the prior fiscal year of allocation/grant funds appropriated and/or authorized for SC Nexus into the current fiscal year for the same purpose.

**50.25. (CMRC: Sustainable Aviation Fuel Production)** In Fiscal Year 2024-2025, from the funds appropriated to the Department of Commerce, up to \$250,000 shall be expended to partner with a public research institution located in this State to conduct a study to determine the viability of sustainable aviation fuel production (SAF) in South Carolina. The study must include, but is not limited to:

- (1) identification of the leading pathways for supplying SAF at scale and what infrastructure does South Carolina need to put in place to ensure a supply of SAF to both commercial and military facilities;
- (2) identification of the sources of raw materials for biofuel within South Carolina;
- (3) the economic potential for South Carolina to capture some of the production market for SAF, including the potential to create new jobs;
- (4) the range for production costs;
- (5) identification of the current processes currently available to produce biofuel;
- (6) identification of any state led or federal initiatives and how they may apply to the implementation of a similar, scalable program in South Carolina;
- (7) identification of the lifecycle cost of inputs (feedstock, fossil fuel, energy costs of production) for the production of biofuel;
- (8) identification of price points for both the producer and end user defined by current and future markets;
- (9) identification of the current production capacity and any useable facilities that may be re-purposed or scaled to meet potential demand for biofuel;
- (10) identification of air transport industry initiatives for use and demand for biofuel;
- (11) identification of what risk reduction measures or financial support mechanisms that are available from the federal government;
- (12) identification of any barriers to entry, such as policy or regulatory constraints;
- (13) identification of the capability of the fuel handling companies for storage of biofuel and the capacity in the existing transport systems; and

(14) identification of downside risks.

## **SECTION 54 - P450 - RURAL INFRASTRUCTURE AUTHORITY**

**54.1.** (RIA: Rural Infrastructure Fund Carry Forward) The Rural Infrastructure Authority may carry forward from the prior fiscal year into the current fiscal year funds appropriated to the Rural Infrastructure Fund. The authority shall retain any unexpended funds at the close of the fiscal year, and these funds shall be carried forward from the prior fiscal year into the current fiscal year.

**54.2.** (RIA: Carry Forward - Local Government Assistance) The Rural Infrastructure Authority may carry forward from prior fiscal years into the current fiscal year funds appropriated for the purpose of providing financial assistance and for matching federal funds for financial assistance to local governments with water, wastewater, and sewer projects.

**54.3.** (RIA: Carry Forward Calculation) For purposes of calculating the amount of funds which may be carried forward by the Rural Infrastructure Authority, grant and loan program funds carried forward by the Office of Local Government shall be excluded from the calculation of the carry forward authorized by provision elsewhere in this act.

**54.4.** (RIA: State Water Pollution Control Revolving Fund) In the event that any state funds remain after fully matching federal grants for the State Revolving Funds under the Clean Water Act or Safe Drinking Water Act, such funds may be deposited into the South Carolina Infrastructure Revolving Loan Fund established pursuant to Section 11-40-50.

**54.5.** (RIA: Statewide Water and Sewer Fund) The Rural Infrastructure Authority shall use the funds allocated for the Statewide Water and Sewer Fund to assist qualified infrastructure projects not eligible for the Rural Infrastructure Fund. The authority shall utilize the same procedures and guidelines established for the Rural Infrastructure Fund to select qualified projects for the Statewide Water and Sewer Fund. The authority may carry forward from the prior fiscal year into the current fiscal year funds appropriated to the Statewide Water and Sewer Fund.

**54.6.** (RIA: Carry Forward - Planning and Technical Assistance Funds) The Rural Infrastructure Authority may carry forward unexpended funds appropriated for Planning and Technical Assistance - Small & Rural Utilities from the prior fiscal year into the current fiscal year to be used for the same purpose.

## **SECTION 88 - Y140 - STATE PORTS AUTHORITY**

**88.1.** (SPA: Charleston Cooper River Bridge Project) The State Ports Authority shall, from other general fund or operating fund surplus available and any funds appropriated to the authority in prior fiscal years and left unexpended as of July 1, 2025, pay to the State Transportation Infrastructure Bank one million dollars before June 30, 2026, to continue the Charleston Cooper River Bridge Project.

**88.2.** (SPA: Harbor Deepening Reserve Fund) The State Ports Authority shall maintain the Harbor Deepening Reserve Fund. This fund shall be separate and distinct from the General Fund, and interest accrued by the fund must remain in the fund. This fund must be used exclusively by the South Carolina Ports Authority for the activities associated with deepening the state's harbors. Prior to expending any amount from the fund, the State Ports Authority must present a comprehensive plan for the use of the fund

for harbor deepening to the Joint Bond Review Committee for review and comment. These funds shall be carried forward from the prior fiscal year into the current fiscal year and must be used for the same purpose.

**88.3.** (SPA: Jasper Ocean Terminal) There is created within the State Ports Authority the Jasper Ocean Terminal Port Facility Permitting and Infrastructure Fund. The State Ports Authority shall maintain the Jasper Ocean Terminal Port Facility Permitting and Infrastructure Fund and the \$3,125,000 in state funds previously appropriated to the State Ports Authority for use in connection with the proposed Jasper Ocean Terminal Port shall be deposited into this account. This fund shall be separate and distinct from the General Fund and interest accrued by the fund must remain in the fund. This fund must be used exclusively by the State Ports Authority for permitting and capital infrastructure expenditures supporting the development of the Jasper Ocean Terminal Port facility including, but not limited to, any and all permits and matters associated therewith that are required by the United States Army Corps of Engineers in order to develop the Jasper Ocean Terminal Port, roads, utilities, dredge disposal areas, and acquisition of property and property rights (such as easements, rights-of-way, and licenses) and any other matter reasonably related to the authorization and development of the Jasper Ocean Terminal Port. In regard to the permits and other activities associated with the Corps of Engineers, the State Ports Authority must ensure that the legal posture of the permitting is at all times such that the Jasper Ocean Terminal Port is qualified to be considered an alternative by the Corps of Engineers in connection with its consideration of any other permits for ports-related activity in the Savannah River including, without limitation, any attempt to permit the development of port-related facilities on Hutchinson Island. These funds must be expended by the State Ports Authority for the stated purpose within the current fiscal year. The State Ports Authority is directed to take action against the Georgia Ports Authority in accordance with the Joint Venture Agreement between the parties dated December 2015, in the event the Georgia Ports Authority fails to expend funds in furtherance of that joint venture that are equal to the funds expended by the State Ports Authority, such action to include, without limitation, invocation of the mediation provisions of the Joint Venture Agreement. In the event of an assignment by the State Ports Authority of its interest in the Jasper Ocean Terminal Project to Jasper County that is consented to by the Georgia Ports Authority, the funds appropriated pursuant to this provision shall be transferred by the State Ports Authority to the Department of Administration, for subsequent disbursement by the department for the purposes set forth herein, upon applications for such made by Jasper County, and Jasper County shall assume all of the State Ports Authority's obligations hereunder.

**88.4.** (SPA: Road Closures Related to Navy Base Intermodal Facility) The State Ports Authority is authorized to close any street or road on or in the vicinity of the former Charleston Navy Base to the extent necessary to implement the Navy Base Intermodal Facility. Such closure shall not deny access to any property owners abutting the closed section of the street or road, or in the event access is denied, alternate access shall be provided.

**88.5.** (SPA: Distribution Facility) The Navy Base Intermodal Facility owned by the State Ports Authority shall be considered a distribution facility for the purpose of sales tax exemptions associated with the purchase of equipment and construction materials.

**88.6.** (SPA: Term Limits) The requirements of Section 54-3-30 of the 1976 Code pertaining to the term limits shall be suspended for the current fiscal year.

## **SECTION 92D - D300 - OFFICE OF RESILIENCE**

**92D.1.** (SCOR: Catastrophic Weather Event) (A) Any improvements made to real property or personal property used as a residence, such as a mobile home or manufactured housing unit, damaged during the catastrophic weather event in October 2015, Hurricane Matthew of 2016, Hurricane Florence of 2018, or Hurricane Helene of 2024, after the event and before June 30, 2026, is not considered an improvement and may not be reassessed at a higher rate as a result of the assistance provided. This provision only applies if, as a result of the catastrophic weather event, the improvements made to the property were funded by the United States Department of Housing and Urban Development Block Grant - Disaster Recovery Program implemented by the Office of Resilience, or its predecessor, the Disaster Recovery Office, or the Office of Resilience's Rapid Rebuild Program funded by the Disaster Relief and Resilience Reserve Fund. This provision also applies if, at the discretion of the county and using qualifications determined by the county, the improvements were made with the assistance of a volunteer organization active in disaster, or a similar volunteer organization.

(B) During the current fiscal year, the property tax value of an eligible property shall remain the same unless an assessable transfer of interest occurs. No refund is allowed on account of values adjusted as provided in this provision.

**92D.2.** (SCOR: Leave Balances) Any temporary grant employees (TGEs) transferred from the former South Carolina Disaster Recovery Office to the Office of Resilience, or who are TGEs with SCOR who become full time equivalent (FTE) employees with SCOR, shall retain any leave accrued prior to the transfer.

**92D.3.** (SCOR: Carry Forward) The Office of Resilience shall be authorized to carry forward unexpended funds from the prior fiscal year into the current fiscal year and expend the funds for the same purposes.

**92D.4.** (SCOR: Hurricane Helene Habitat for Humanity Collaboration) (A) Of the funds appropriated to the South Carolina Office of Resilience (SCOR) for Fiscal Year 2025–26, \$2,000,000 shall be allocated for the Hurricane Helene Home Repair Program in partnership with Habitat for Humanity South Carolina. This program shall expand the Common Housing Operating Picture (CHOP) to repair owner-occupied residential homes for low- to moderate-income households located in FEMA Individual Assistance (IA)–designated counties.

(B) Grant funds shall be awarded to Habitat for Humanity South Carolina and distributed by county based on criteria established by SCOR, including demonstrated need, program capacity, local unmet needs, and alignment with the South Carolina Hurricane Helene Housing Strategy.

(C) SCOR shall develop program guidelines, including subaward procedures, reporting requirements, and accountability measures. Habitat for Humanity South Carolina shall coordinate with SCOR to manage program obligations and oversee local Habitat affiliates responsible for conducting repairs.

(D) Homeowner eligibility shall be determined by SCOR via CHOP, unless otherwise authorized by SCOR. Grant funds may be used for home repairs. A minimum of 55 homes damaged by Hurricane Helene shall be repaired across no fewer than 10 FEMA IA–designated counties. Habitat for Humanity South Carolina shall submit quarterly outcome and budget reports to SCOR.

(E) By June 30 of the fiscal year, SCOR shall submit a report to the Governor and the Chairmen of the Senate Finance and House Ways and Means Committees detailing grant allocations, participating affiliates, homes repaired, and the program's impact on post-disaster housing recovery. Unexpended funds shall be carried forward and used for the same purpose in the following fiscal year.

## **SECTION 109 - R440 - DEPARTMENT OF REVENUE**

**109.1.** (DOR: Subpoenaed Employee Expense Reimbursement) If any employee of the Department of Revenue is subpoenaed to testify during litigation not involving the Department of Revenue, the party subpoenaing the employee(s) to testify shall reimburse the State for expenses incurred by the employee(s) requested to testify. Expenses shall include but are not limited to the cost of materials and the average daily salary of the employee or employees.

**109.2.** (DOR: Court Order Funds Carry Forward) Funds awarded to the Department of Revenue by court order shall be retained in a special account and shall be carried forward from year to year and expended as needed to accomplish the purposes and conditions of said order if specified, and if not specified, as may be directed by the Director of the Department of Revenue.

**109.3.** (DOR: Rural Infrastructure Fund Transfer) Notwithstanding Section 12-10-85, the Department of Revenue is authorized to deposit revenues from the Rural Infrastructure Fund in excess of \$12 million dollars to the Rural Infrastructure Fund under the Rural Infrastructure Authority. Any revenues in excess of \$17 million shall be deposited in the Rural Infrastructure Fund under the Department of Commerce, Coordinating Council.

**109.4.** (DOR: SCBOS Funds) The Department of Revenue shall share equally the collection assistance fees imposed on overdue tax debt with the South Carolina Business One Stop program. The funds received by the department from this fee shall be used for continued administration of the revenue laws in a fair and impartial manner. Any unexpended funds generated by the fee shall be carried forward from the prior fiscal year into the current fiscal year and shall also be shared equally between the Department of Revenue and the South Carolina Business One Stop program.

**109.5.** (DOR: Across the Board Cut Exemption) Whenever the Executive Budget Office or General Assembly implements an across the board budget reduction, the funds appropriated to the Department of Revenue shall be exempt from any such mandated budget reduction.

**109.6.** (DOR: Candidate Tax Return Programs) (A) From the funds appropriated in this act, the department must develop a program to process inquiries from a candidate for an office of this State or its political subdivisions or any gubernatorial appointee concerning whether that candidate or appointee has filed annual state income tax returns that he was required to file during the past ten years, regardless of the source of income, has paid all income taxes due during that time period, and has satisfied all judgments, liens, or other penalties for failure to pay income taxes when due. The department may only respond to an inquiry if the inquiry is made by a candidate or appointee concerning that candidate's or appointee's own income tax returns.

(B) Unless a candidate or appointee requests otherwise, the department must post the results of all inquiries from candidates or appointees in a prominent place on its internet website. The information must be organized in the following manner: (1) the candidate's name as it will appear on the ballot or the appointee's name as it appears on his income tax returns; (2) identify the years that the candidate or appointee was required to file income tax returns and identify the years, if any, that the candidate or appointee was not required to file income tax returns; (3) state whether the candidate or appointee filed income tax returns in each year that the candidate or appointee was required to file income tax returns; (4) state whether the candidate or appointee paid income taxes due each year that the candidate or appointee was required to file income tax returns; and (5) state whether the candidate or appointee had a judgment, lien, or other penalty levied against him for failure to pay income taxes when due, the year of the levy, and whether

that judgment, lien, or other penalty has been satisfied. The department may not post a candidate's complete income tax return when fulfilling its obligations under this proviso.

(C)(1) Participation in this program by a candidate or appointee is voluntary.

(2) A candidate's or appointee's inquiry constitutes a waiver of confidentiality with the department concerning the information posted.

**109.7. (DOR: Fraudulent Tax Return Program)** The Department of Revenue may establish a Fraudulent Tax Return Detection Program to prevent payment of fraudulent tax refunds. To implement the program the department may contract with information and technology entities to provide the necessary detection capabilities. The department shall pay for the program from the savings realized by implementation.

**109.8. (DOR: Treasury Offset Program)** The Department of Revenue is authorized to retain up to \$140,000 of mailing and associated administrative costs incurred as a result of the State's participation in and the notice requirements of the Federal Treasury Offset Program. Retained expenses shall be from tax offset revenue received from the federal government. Remaining revenue shall be deposited in the General Fund.

**109.9. (DOR: Public Safety Events)** Of the accommodation tax returned to Horry County or the municipalities therein, excluding municipalities that have enacted a Tourism Development Fee, up to one third of the total allocation may be set aside and used for direct policing activities, fire safety, and emergency medical services during events held in May and December, or other dates if rescheduled due to emergency conditions within Horry County that significantly increase the burden of law enforcement and other first responders and require additional resources to ensure public safety during those events. By October thirty-first, the local government must inform the Department of Revenue the percentage of accommodation tax to withhold, not to exceed one third of the estimated yearly return, which will be dedicated to direct policing activities, fire safety, and emergency medical services. These funds shall be sent by the Department of Revenue to the local governing entity upon request of the local entity. A report on the expenditure of these funds, which must include the amount and purpose for which the funds were expended, shall be submitted by the county or municipalities to the Governor, the Chairman of the Senate Finance Committee, and the Chairman of the House Ways and Means Committee no later than ninety days after the end of the fiscal year in which these funds are expended.

**109.10. (DOR: Tourist Safety)** Of the accommodation tax returned to any municipality in Horry County that has a Tourism Development Fee, up to fifty percent of the allocation designated under Section 6-4-10(3) of the 1976 Code may be set aside and used for direct policing purposes related to tourism. Direct policing purposes include temporary personnel, equipment, and the installation and maintenance of infrastructure related thereto. These funds may not exceed sixty-five percent of the total new funds dedicated to the additional policing purposes implemented. Each municipality utilizing this provision shall include expenditures and revenue sources in its annual report to the Tourism Expenditure Review Committee and shall submit copies of the report to the Governor, the Chairman of the Senate Finance Committee, and the Chairman of the House Ways and Means Committee.

**109.11. (DOR: Notification of Protest)** In the current fiscal year and from the funds appropriated, if a taxpayer, other than an individual, files a written protest pursuant to Section 12-60-2120 of the 1976 Code, the department shall notify any affected county and school district of the written protest.

**109.12. (DOR: Electronic Filing)** In the current fiscal year, in order to allow certain applications for licenses or permits to be filed electronically, the Department of Revenue may require a statement subject to penalties of perjury instead of a statement under oath.

**109.13.** (DOR: Referendum Notification) A county or municipal election commission must notify the Department of Revenue sixty days prior to a referendum on the imposition of a local sales tax or local option permit.

**109.14.** (DOR: Manufacturing Property Tax Reduction) In the current fiscal year, property owned by or leased to any utility, including solar farms, is not allowed the property tax reduction percentage for manufacturing property.

**109.15.** (DOR: Income Tax Withholding) For the current fiscal year and from funds available, the Department of Revenue shall clarify that any income tax withholding provision that requires withholding at the rate of seven percent means withholding at the maximum individual income tax rate.

**109.16.** (DOR: Farm Fuels) For the current fiscal year, chemicals and oils including, but not limited to, greases, lubricants, and coolants used in an exempt farm machine that are essential to the functioning of the exempt machine are exempt fuels used in farm machinery and farm tractors.

**109.17.** (DOR: Emergency Commodity Assistance Program) For Fiscal Year 2025-26, federally-earned emergency commodity assistance program funds from the United States Department of Agriculture are exempt from state income taxes.

## **SECTION 117 - X900 - GENERAL PROVISIONS**

**117.99.** (GP: South Carolina Welcome Centers) The Department of Parks, Recreation and Tourism and the Department of Transportation shall maintain a Memorandum of Understanding (MOU) that provides that the Department of Parks, Recreation and Tourism shall control operations of all South Carolina Welcome Centers. The MOU shall include replacement, renovation, and maintenance of the facilities, daily operations, and grounds maintenance and upkeep and shall clearly define responsibility for additional portions of Welcome Centers to include paving and sidewalks. The Department of Transportation shall transfer to the Department of Parks, Recreation and Tourism \$5,140,727, and any additional state funds appropriated by the General Assembly for the same purpose shall be considered supplemental to this amount. These funds must be increased by an amount commensurate with any statewide state employee salary increases or statewide state employee bonuses, including employee fringes, provided by this General Appropriations Act. The Department of Parks, Recreation and Tourism assumes responsibility for this amount and the timing of the transfer of these funds shall be defined as part of the MOU. The funds transferred to the Department of Parks, Recreation and Tourism shall be placed in a separate and distinct fund, and these funds shall be carried forward from the prior fiscal year into the current fiscal year and be expended for the same purposes.

**117.121.** (GP: Board Meeting Coverage) The South Carolina Public Service Authority must provide live-streamed coverage, whenever practicable, of all meetings of the Board of Directors to ensure transparency and access for the public. The board meetings shall be recorded and archived and made available on the South Carolina Public Service Authority's website. If a meeting cannot be live-streamed, then the authority must make transcripts available on the authority's website within three business days.

**117.130.** (GP: PSA Contracts for Contributions) In the current fiscal year, the South Carolina Public Service Authority may not enter into any new contracts for contributions to the Executive Defined Benefit Plan or the Executive Retention Defined Contribution Plan.

**117.135.** (GP: Agribusiness Processor) For the current fiscal year, local and state sales tax collection for material handling and construction materials on agribusiness facilities that invest at least \$100 million in the state are exempt.

**117.150.** (GP: Historic Preservation Certification Fee) For the current fiscal year, the requirements of Section 12-6-3535(G) are suspended.

**117.185.** (GP: Evaluation of Agribusiness & Agricultural Marketing Services) The Department of Agriculture, Clemson University Public Service Activities, and South Carolina State Public Service Activities shall jointly undertake an evaluation of their respective roles in the administration and expenditure of state funds related to agribusiness and agricultural marketing programs and initiatives. This evaluation shall include, but not be limited to, each agency's utilization of state-appropriated funds to support agribusiness development, agricultural marketing, agricultural education, research, technical assistance, and related services; an analysis of the geographic areas and populations served by each agency's programs; and the identification of any overlapping or duplicative efforts among the entities. The results of this evaluation shall be provided as a written report to the Chairman of the Senate Finance Committee and the Chairman of the House Ways & Means Committee by June 30, 2026.

**117.187.** (GP: Coordination of Disaster Mitigation Efforts) For Fiscal Year 2025-26, the Office of Resilience and the Department of Natural Resources shall collaborate to evaluate and report on the spectrum of disaster types each agency plans and mitigates for statewide, as well as any overlap in these disaster type-specific efforts. Based on this evaluation, the agencies shall develop a coordinated approach to the expenditure of disaster planning and mitigation funds and service delivery, eliminating redundancies in addressing the same types of disasters. A joint report detailing the evaluation's findings, including identified disaster types and overlaps, and any resulting recommendations, shall be submitted to the Chairman of the Senate Finance Committee and the Chairman of the House Ways & Means Committee by June 30, 2026.

## **SECTION 118 - X910 - STATEWIDE REVENUE**

**118.7.** (SR: Admissions Tax) For the current fiscal year, up to one hundred fourteen thousand dollars in admissions tax revenue collected annually from all events held at a NASCAR sanctioned motor speedway or racetrack that hosts at least one race each year featuring the preeminent NASCAR cup series must be rebated to the motorsports entertainment complex facility in the current fiscal year to keep a NASCAR race at the motorsports entertainment complex facility. In addition, any sports facility that hosts at least one preeminent Women's Tennis Association-sanctioned tournament or any sports facility that operates as the home venue for a professional soccer team that participates in the United Soccer Leagues, second division or higher, must be rebated to the facility half of its admissions tax revenue for the fiscal year and used by that facility for marketing the events held at the facility.

**118.14.** (SR: Farm Aid) There is created the "South Carolina Farm Aid Fund". This fund is separate and distinct from the general fund of the State and all other funds. Earnings on this fund must be credited to it. Revenues credited to this fund in a fiscal year must be used in that fiscal year to operate a grant program that provides financial assistance to farmers.

To be eligible for a grant, the person must have:

- (1) experienced a verifiable loss of agricultural commodities of at least thirty percent as a result of the flooding occurring in the aftermath of Hurricanes Michael and Florence for which:
  - (a) the Governor declared a state of emergency in the State for the county in which the farm is located; and
  - (b) the United States Secretary of Agriculture issued a Secretarial Disaster Declaration for the county in which the farm is located;
- (2) a farm number issued by the Farm Service Agency;
- (3) signed an affidavit, under penalty of perjury, certifying that each fact of the loss presented by the person is accurate; and
- (4) a signed affidavit, under penalty of perjury, certifying that no federal funds have been received for these specific disasters, and in the event that federal funds are received, the person will return all state monies received under this program.

The Department of Agriculture shall administer the grant program authorized by this proviso. The Department of Revenue shall assist the Department of Agriculture in the administration of the grant program by providing auditing services, accounting services, and review and oversight of all financial aspects of the grant program. There is created the Farm Aid Advisory Board to make recommendations to the department regarding the duties of the department in administering the grant program. The Commissioner of Agriculture, or his designee, shall serve ex officio, as chairman of the board. Also, the Director of the Department of Revenue, or his designee, the Vice President for Public Service and Agriculture of Clemson Public Service Activities, or his designee, and the Vice President for Land Grant Services of South Carolina State Public Service Activities, or his designee, shall serve on the board. The following additional members shall be appointed to the board:

- (1) the Commissioner of Agriculture shall appoint one member representing the South Carolina Farm Bureau;
- (2) the Commissioner of Agriculture shall appoint one member representing a farm credit association;
- (3) the Director of the Department of Revenue shall appoint one member representing the crop insurance industry; and
- (4) the Director of the Department of Revenue shall appoint one member who is an agricultural commodities producer.

By July twentieth of the current fiscal year, the board shall hold its initial meeting to recommend an application process by which a person with a loss resulting from the flooding occurring in the aftermath of Hurricanes Michael and Florence may apply for a grant. Upon adoption of an application process, the Department of Agriculture shall provide the Chairman of the House Ways and Means Committee and the Chairman of the Senate Finance Committee with a written copy of its application process within ten days after its adoption. A person shall apply not later than forty-five days after the adoption of the application process. The department must ensure every person interested in applying for a grant has access to adequate resources to submit his application in a timely manner, and upon request, the department must assist a person with the preparation of his application.

Each grant awarded by the department may not exceed twenty percent of the person's verifiable loss of agricultural commodities. However, a person, including any grant made to a related person, may not receive grants aggregating more than one hundred thousand dollars. Also, a person, including any grant made to a related person, may not receive grants that when combined with losses covered by insurance, exceed one hundred percent of the actual loss. If a grant is made to a related person, the amount to be included in the limits set by this proviso must be the amount of the grant multiplied by the person's ownership interest in

the related person. However, a person who shares an ownership interest with another person or entity may not be refused a grant solely because the other person or related person has otherwise received the maximum grant amount, but in this case, the person's grant amount is limited by the person's ownership interest.

If the total amount of grants allowed pursuant to this proviso exceeds the monies in the fund, then each person's grant must be reduced proportionately.

To determine loss, the department:

(1) must measure the person's cumulative total loss of all affected agricultural commodities for the year in which the flooding occurred against the person's expected production of all agricultural commodities affected by the flooding occurring in the aftermath of Hurricanes Michael and Florence;

(2) shall use the person's applicable actual production history yield, as determined by the Federal Crop Insurance Corporation, to determine loss for insured agricultural commodities. In determining loss for uninsured agricultural commodities, the department shall use the most recent year's county price and county yield, as applicable, as determined by the National Agriculture Statistics Service, United States Department of Agriculture; and

(3) may require any documentation or proof it considers necessary to efficiently administer the grant program, including the ownership structure of each entity and the social security numbers of each owner. Minimally, in order to verify loss, the department shall require the submission of dated, signed, and continuous records. These records may include, but are not limited to, commercial receipts, settlement sheets, warehouse ledger sheets, pick records, load summaries, contemporaneous measurements, truck scale tickets, contemporaneous diaries, appraisals, ledgers of income, income statements of deposit slips, cash register tape, invoices for custom harvesting, u-pick records, and insurance documents.

Grant awards must be used for agricultural production expenses and losses due to the flooding which demonstrate an intent to continue the agricultural operation; however, awards may not be used to purchase new equipment. The department shall develop guidelines and procedures to ensure that funds are expended in the manner outlined in grant applications, and may require any documentation it determines necessary to verify the appropriate use of grant awards including receipts.

If the department determines that a person who received a grant provided inaccurate information, then the person shall refund the entire amount of the grant. If the department determines that a person who received a grant used the funds for ineligible expenses, then the person must refund the amount of the ineligible expenses. If the person does not refund the appropriate amount, the Department of Revenue shall utilize the provisions of the Setoff Debt Collection Act to collect the money from the person.

The department shall coordinate the exchange of information between the USDA and the Department of Revenue to identify any person that received a Farm Aid grant for the flooding occurring in the aftermath of Hurricanes Michael and Florence and also received federal aid relief for the same disaster. Any person that is determined to have received grant funds from both the state and federal government, must immediately repay the state grant they received.

If the department determines that a person knowingly provided false information to obtain a grant pursuant to this proviso or knowingly used funds for ineligible expenses, the person shall be subject to prosecution pursuant to Section 16-13-240.

Within forty-five days of the completion of the awarding of grants, but no later than the end of the fiscal year, the Farm Aid Advisory Board is dissolved. Any funds remaining in the fund upon dissolution shall lapse to the general fund.

The department may accept private funds, grants, and property to be used to make financial awards from the grant program.

The Department of Agriculture must administer the grant program authorized by this proviso using existing resources and funds.

If federal funds are allocated for persons that are otherwise eligible for a grant pursuant to this proviso before the current fiscal year begins, then the provisions of this proviso are not effective and no funds may be credited to the South Carolina Farm Aid Fund.

For purposes of this proviso:

- (1) “Agricultural commodities” means wheat, cotton, flax, corn, dry beans, oats, barley, rye, tobacco, rice, peanuts, soybeans, sugar beets, sugar cane, tomatoes, grain sorghum, sunflowers, raisins, oranges, sweet corn, dry peas, freezing and canning peas, forage, apples, grapes, potatoes, industrial hemp, timber and forests, nursery crops, citrus, and other fruits and vegetables, nuts, tame hay, native grass, aquacultural species including, but not limited to, any species of finfish, mollusk, crustacean, or other aquatic invertebrate, amphibian, reptile, or aquatic plant propagated or reared in a controlled or selected environment, excluding stored grain.
- (2) “Person” means any individual, trust, estate, partnership, receiver, association, company, limited liability company, corporation, or other entity or group.
- (3) “Related person” means any person, joint venture, or entity that has a direct or indirect ownership interest of a person or legal entity.
- (4) “Department” means the Department of Agriculture.

**118.15.** (SR: Expenditure of Federal Funds) Any funds received from the Federal Government that are not allocated directly to a state agency must be expended through the legislative budgeting process.

**118.16.** (SR: State Ports Authority Projects) Any funds appropriated or authorized for the State Ports Authority by Proviso 118.20 (Nonrecurring Revenue) for the intermodal container transfer facility and waterborne cargo infrastructure must be deposited into a separate and distinct account and shall only be used for costs directly related to those two projects. Funds shall not be used for salaries, bonuses, or any kind of normal administrative costs. Funds shall not be used for personnel expenses not directly related to the implementation of the two projects. In addition, the State Ports Authority shall provide quarterly progress reports on the implementation of each facility to the Joint Bond Review Committee, the President of the Senate, the Speaker of the House of Representatives, the Chairman of the Senate Finance Committee, and the Chairman of the House Ways and Means Committee. These quarterly reports shall include, but are not limited to, financial results, operating plans, budgets, capital plans, and performance objectives and results for the projects. The Joint Bond Review Committee must review and provide comment on expenditures, and may prescribe the reporting format and such other informational requirements and reports as it deems useful and necessary, to ensure the financial integrity, accountability, and stewardship of the funds and the ongoing operations of the project. To the extent permitted by federal law, if federal funds become available to the State that can be used for the intermodal container transfer facility or for waterborne cargo infrastructure, those federal funds must first be used to complete the project. Any remaining state funds appropriated for these projects shall be transferred to a restricted account at the Department of Administration.

**118.17.** (SR: Growing Agribusiness Fund Report) The Department of Agriculture shall prepare a report on the utilization of the Growing Agribusiness Fund that includes the amount of each grant awarded, the recipient of the funds, the date of the grant award, and the qualifications met by the recipient upon review by the Department of Agriculture Infrastructure Incentives Panel. The report shall be submitted quarterly to the Chairmen of the Senate Finance Committee, the House Ways and Means Committee, the Senate Finance Natural Resources and Economic Development Subcommittee, and the House Ways and Means

Economic Development Subcommittee. The department is allowed to retain any accrued interest generated from the fund for similar purpose of grant reimbursements.

## **Proviso Technical Amendments**

**Action: Adopted**

### **SECTION 49 - P280 - DEPARTMENT OF PARKS, RECREATION AND TOURISM**

**49.19.** (PRT: Local Film Carry Forward) (A) Any unexpended funds authorized or appropriated to the Department of Parks, Recreation and Tourism for the South Carolina Film Commission may be carried forward. For Fiscal Year ~~2025-26~~ 2026-27, up to two million dollars of these carried forward funds shall be used to create a pilot program whereby:

(B) An entity may apply to receive a state rebate with a project budget of a minimum of \$250,000 and maximum of \$999,999. Organizations certifying the satisfaction of the following requirements may receive a state rebate for 25% of all production costs, including wages and supplies, after a cumulative audit from the South Carolina Department of Revenue and the South Carolina Film Commission. The requirements are as follows:

- (1) producer must be registered with both the South Carolina Secretary of State and the South Carolina Department of Revenue;
- (2) producer must be a primary resident of South Carolina with a minimum of two years of residency in this State;
- (3) all production activity must be physically in South Carolina;
- (4) all producers' personal and corporate income taxes must be current;
- (5)(i) applicant must disclose the fiduciarily responsible parties with existing production;
- (ii) the production funds must be in a separate account and be used exclusively for the production;
- (6) production must have full funding prior to producing; and
- (7) production must include a five-second long static or animated official FilmSC logo in the end credits before the below-the-line crew crawl for the life of the project and a link to [filmsc.com](http://filmsc.com) on the production's web page.

(C) Upon application approval, production-based activity must begin within 60 calendar days. Once an application is approved by the South Carolina Film Commission, the project must be completed and funds expended within three years of the approval date. The final rebate will be distributed to the production company on record.

### **SECTION 88 - Y140 - STATE PORTS AUTHORITY**

**88.1.** (SPA: Charleston Cooper River Bridge Project) The State Ports Authority shall, from other general fund or operating fund surplus available and any funds appropriated to the authority in prior fiscal years and left unexpended as of July 1, ~~2025~~ 2026, pay to the State Transportation Infrastructure Bank one million dollars before June 30, ~~2026~~ 2027, to continue the Charleston Cooper River Bridge Project.

### **SECTION 109 - R440 - DEPARTMENT OF REVENUE**

**109.17.** (DOR: Emergency Commodity Assistance Program) For Fiscal Year ~~2025-26~~ 2026-27, federally-earned emergency commodity assistance program funds from the United States Department of Agriculture are exempt from state income taxes.

## **SECTION 117 - X900 - GENERAL PROVISIONS**

**117.185.** (GP: Evaluation of Agribusiness & Agricultural Marketing Services) The Department of Agriculture, Clemson University Public Service Activities, and South Carolina State Public Service Activities shall jointly undertake an evaluation of their respective roles in the administration and expenditure of state funds related to agribusiness and agricultural marketing programs and initiatives. This evaluation shall include, but not be limited to, each agency's utilization of state-appropriated funds to support agribusiness development, agricultural marketing, agricultural education, research, technical assistance, and related services; an analysis of the geographic areas and populations served by each agency's programs; and the identification of any overlapping or duplicative efforts among the entities. The results of this evaluation shall be provided as a written report to the Chairman of the Senate Finance Committee and the Chairman of the House Ways & Means Committee by June 30, 2026 2027.

**117.187.** (GP: Coordination of Disaster Mitigation Efforts) For Fiscal Year 2025-26 2026-27, the Office of Resilience and the Department of Natural Resources shall collaborate to evaluate and report on the spectrum of disaster types each agency plans and mitigates for statewide, as well as any overlap in these disaster type-specific efforts. Based on this evaluation, the agencies shall develop a coordinated approach to the expenditure of disaster planning and mitigation funds and service delivery, eliminating redundancies in addressing the same types of disasters. A joint report detailing the evaluation's findings, including identified disaster types and overlaps, and any resulting recommendations, shall be submitted to the Chairman of the Senate Finance Committee and the Chairman of the House Ways & Means Committee by June 30, 2026 2027.

## **Amended Provisos**

**43.7.** (FC: Response to Declared Emergencies) In the event of a declared emergency pursuant to Section 25-1-440 requiring the response of the South Carolina Forestry Commission, the State Treasurer and the Comptroller General are hereby authorized and directed to pay from the Disaster Trust Fund of the State such funds as necessary to cover the costs incurred, if available. In the event the Disaster Trust Fund is exhausted or does not have a balance sufficient to cover the incurred costs, the General Fund of the State may be utilized. The total amount transferred to the South Carolina Forestry Commission shall not exceed ~~\$3,000,000~~ \$5,000,000. Upon any transfer of funds, the State Treasurer and the Comptroller General shall notify the Governor, the Chairman of the Senate Finance Committee, and the Chairman of the House Ways and Means Committee. Any funds reimbursed to the State shall be deposited in the respective fund from which it was transferred, up to the amount of funds advanced to the South Carolina Forestry Commission for these activities.

### **Action: Amended**

**92D.1.** (SCOR: Catastrophic Weather Event) (A) Any improvements made to real property or personal property used as a residence, such as a mobile home or manufactured housing unit, damaged during the catastrophic weather event in October 2015, Hurricane Matthew of 2016, Hurricane Florence of 2018, or Hurricane Helene of 2024, after the event and before June 30, ~~2026~~ 2027, is not considered an improvement and may not be reassessed at a higher rate as a result of the assistance provided. This provision only applies if, as a result of the catastrophic weather event, the improvements made to the property were funded by the United States Department of Housing and Urban Development Block Grant - Disaster Recovery Program implemented by the Office of Resilience, or its predecessor, the Disaster Recovery Office, or the Office of Resilience's Rapid Rebuild Program or any other program funded by the Disaster Relief and Resilience Reserve Fund. This provision also applies if, at the discretion of the county and using qualifications determined by the county, the improvements were made with the assistance of a volunteer organization active in disaster, or a similar volunteer organization.

(B) During the current fiscal year, the property tax value of an eligible property shall remain the same unless an assessable transfer of interest occurs. No refund is allowed on account of values adjusted as provided in this provision.

(C) The property tax value may be reassessed at a higher rate in the event of a real property improvement, resulting from a weather event listed above, wherein a new house is built to replace a damaged mobile home or manufactured housing unit previously taxed as personal property; however, any increase to the real property tax value, as a result of the reassessment, may not exceed the value of the most recent personal property tax assessment for the demolished mobile home or manufactured housing unit. The reassessed value shall remain the same for the current fiscal year unless an assessable transfer of interest occurs.

### **Action: Amended**



**New Provisos:**

**44.cfc** (AGRI: Carryforward Certified SC School Cafeteria Funds) The Department of Agriculture is authorized to carry forward any unexpended funds from the \$1,000,000 in recurring Certified SC School Cafeteria funding from previous fiscal years into the current fiscal year to be expended for the same purpose. Any Certified SC School Cafeteria funds carried forward are not considered part of, and should not be deducted from, the base for purposes of calculating the agency's general fund appropriations ten percent carry forward amount, as provided for in this act.

**Action: Adopted**

**49.rp** (PRT: Regional Promotions Carry Forward) The department may carry forward any prior year unexpended general operating funds allocated to Regional Promotions. The funds carried forward must be used for the same purpose.

**Action: Adopted**

**49.ppcf** (PRT: Post Production Carry Forward): (A) Any unexpended funds authorized or appropriated to the Department of Parks, Recreation and Tourism for the South Carolina Film Commission may be carried forward. For Fiscal Year 2026-27, up to two million dollars of these carried forward funds shall be used to create a pilot program.

(B) An entity may apply to receive a state rebate with a project budget of a minimum of \$250,000 and maximum of \$9,999,999. Organizations certifying the satisfaction of the following requirements may receive a state rebate for 20% of all post production costs for projects filmed outside of South Carolina and 25% for all post production costs filmed in South Carolina, after a cumulative audit from the South Carolina Department of Revenue and the South Carolina Film Commission. The requirements are as follows:

(1) all post production activity must be physically in South Carolina, and the vendor must:

(i) have a physical address with a storefront and business sign; and

(ii) be registered with the South Carolina Secretary of State.

(2) post production vendor must be registered to pay South Carolina income tax, withholding tax, property tax, and sales tax, if applicable;

(3) post production activity includes wages and supplies for editing, sound design, scoring, and VFX;

(4) all post production vendors' corporate income taxes must be current;

(5) applicant must disclose the fiduciarily responsible parties with existing production;

(6) the post production funds must be in a separate account and be used exclusively for the post production; and

(7) upon application approval, post production-based activity must begin within 60 calendar days. Once an application is approved by the South Carolina Film Commission, the project must be completed and funds expended within three years of the approval date. The final rebate will be distributed to the post production company on record.

**Action: Adopted**

**50.nbif** (CMRC: Commerce NBIF Loan) Of the excess debt service funds available in the current fiscal year, up to twenty-five percent (25%) of said amount shall be used to pay down the intra-agency loan made to Palmetto Railways related to the Navy Base Intermodal Facility and shall be transferred to the Department of Commerce.

**Action: Adopted**

**50.nac** (CMRC: Nuclear Advisory Council) The Office of Regulatory Staff shall reimburse the South Carolina Department of Commerce for expenses associated with the Governor's Nuclear Advisory Council from the South Carolina Energy Office's radioactive waste funds.

**Action: Adopted**

**50.rd** (CMRC: Rural Development) In the current fiscal year, the Department of Commerce shall utilize funds appropriated for Rural Development for projects in Tier III and Tier IV counties, as well as census tracks that qualify as Opportunity Zones in Tier I and Tier II counties. Maximum awards for these Community and Rural Development projects are \$1,500,000 and will require a minimum 10% match. The Department of Commerce will provide an annual report to the Chairmen of the Senate Finance Committee and House Ways and Means Committee until all funds are expended.

**Action: Adopted**

**92D.icr** (SCOR: Indirect Cost Rate) The Office of Resilience's indirect costs used in the indirect cost calculation for its federal grants may be retained by the agency to support the agency's costs of administering and deploying the agency's federal grants. When SCOR is included in the Statewide Central Services Cost Allocation Plan (SWCAP), the agency will deposit in the general fund all indirect cost recoveries for the agency's portion of the SWCAP. The agency may then retain indirect cost amounts in excess of the SWCAP amount to support the remaining administrative grant operational costs of the agency.

**Action: Adopted**

**Deleted Provisos:**

~~50.22. (CMRC: Emergency Services Pilot) There is established a pilot program within the Department of Commerce named the Public/Private Partnerships Emergency Services Fund for the purpose of funding projects that increase a local government's emergency services capacity and capability. Every project must involve investment and participation by both private companies and local governments in order to be eligible for funding. The Department of Commerce will provide an annual update by January 15 of each year to the Chairmen of the Senate Finance Committee and House Ways and Means Committee until all funds are expended. Any unexpended funds at the end of the fiscal year shall be carried forward and expended in the current fiscal year for the same purposes.~~

**Action: Deleted**

~~50.25. (CMRC: Sustainable Aviation Fuel Production) In Fiscal Year 2024-2025, from the funds appropriated to the Department of Commerce, up to \$250,000 shall be expended to partner with a public research institution located in this State to conduct a study to determine the viability of sustainable aviation fuel production (SAF) in South Carolina. The study must include, but is not limited to:~~

- ~~(1) identification of the leading pathways for supplying SAF at scale and what infrastructure does South Carolina need to put in place to ensure a supply of SAF to both commercial and military facilities;~~
- ~~(2) identification of the sources of raw materials for biofuel within South Carolina;~~
- ~~(3) the economic potential for South Carolina to capture some of the production market for SAF, including the potential to create new jobs;~~
- ~~(4) the range for production costs;~~
- ~~(5) identification of the current processes currently available to produce biofuel;~~
- ~~(6) identification of any state led or federal initiatives and how they may apply to the implementation of a similar, scalable program in South Carolina;~~
- ~~(7) identification of the lifecycle cost of inputs (feedstock, fossil fuel, energy costs of production) for the production of biofuel;~~
- ~~(8) identification of price points for both the producer and end user defined by current and future markets;~~
- ~~(9) identification of the current production capacity and any useable facilities that may be re-purposed or sealed to meet potential demand for biofuel;~~
- ~~(10) identification of air transport industry initiatives for use and demand for biofuel;~~
- ~~(11) identification of what risk reduction measures or financial support mechanisms that are available from the federal government;~~
- ~~(12) identification of any barriers to entry, such as policy or regulatory constraints;~~
- ~~(13) identification of the capability of the fuel handling companies for storage of biofuel and the capacity in the existing transport systems; and~~
- ~~(14) identification of downside risks.~~

**Action: Deleted**

~~117.99. (GP: South Carolina Welcome Centers) The Department of Parks, Recreation and Tourism and the Department of Transportation shall maintain a Memorandum of Understanding (MOU) that provides~~

~~that the Department of Parks, Recreation and Tourism shall control operations of all South Carolina Welcome Centers. The MOU shall include replacement, renovation, and maintenance of the facilities, daily operations, and grounds maintenance and upkeep and shall clearly define responsibility for additional portions of Welcome Centers to include paving and sidewalks. The Department of Transportation shall transfer to the Department of Parks, Recreation and Tourism \$5,140,727, and any additional state funds appropriated by the General Assembly for the same purpose shall be considered supplemental to this amount. These funds must be increased by an amount commensurate with any statewide state employee salary increases or statewide state employee bonuses, including employee fringes, provided by this General Appropriations Act. The Department of Parks, Recreation and Tourism assumes responsibility for this amount and the timing of the transfer of these funds shall be defined as part of the MOU. The funds transferred to the Department of Parks, Recreation and Tourism shall be placed in a separate and distinct fund, and these funds shall be carried forward from the prior fiscal year into the current fiscal year and be expended for the same purposes.~~

**Action: Deleted**