

REPORT OF THE PROPERTY TAX SUBCOMMITTEE

(Clyburn, Merrill, Huggins, Skelton & G.R. Smith - Staff Contact: Emily Heatwole)

SENATE BILL 293

S. 293 -- Senator Cleary: A BILL TO AMEND SECTION 4-23-40, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO LEVY AND COLLECTION OF TAXES IN THE MURRELL'S INLET-GARDEN CITY FIRE DISTRICT, SO AS TO AUTHORIZE THE LEVY AND COLLECTION OF AN ADDITIONAL TEN MILLS.

Summary of Bill:

Authorizes Horry and Georgetown Counties to collect an increased millage for the Murrell's Inlet-Garden City Fire District

Introduced: 01/24/2013

Received by Ways and Means: 02/19/2014

Estimated Fiscal Impact:

Attached

Subcommittee Recommendation:

Favorable

Full Committee Recommendation:

Pending

Other Notes/Comments:

Statement of Estimated Local Revenue Impact

Date: February 28, 2013
Bill Number: S. 293
Author: Cleary
Committee Requesting Impact: Senate Finance

Bill Summary

A bill to amend Section 4-23-40, as amended, Code of Laws of South Carolina, 1976, relating to levy and collection of taxes in the Murrell's Inlet-Garden City Fire District, so as to authorize the levy and collection of an additional ten mills.

REVENUE IMPACT ^{1/}

This bill as amended is not expected to impact State revenues. Local property tax revenue for the Murrell's Inlet-Garden City Fire District would increase by approximately \$260,000 for each additional mill levied in tax year 2014. The millage increase would be subject to the millage increase limitations of Section 6-1-320.

Explanation of the Bill

The bill would amend the authorized millage levy for the Murrell's Inlet-Garden City Fire District by increasing the total allowed millage from 10 to 20 mills. The fire district was created in 1962 by the General Assembly and provides fire service to both Georgetown and Horry Counties. The authorized millage was originally set at 5 mills when the district was created and then later increased to 10 mills in 1992. This bill would allow the fire district an additional 10 mills for a maximum total of 20 mills, although the millage may be less. Based upon information from the fire district, total property tax collections for the 10 mills totaled approximately \$2,293,000 in tax year 2011 and \$2,408,000 in tax year 2012. Given these figures, we estimate that each additional mill would increase property tax revenue for the fire district by approximately \$260,000 in tax year 2014. This figure would be impacted by any significant changes in the tax base due to reassessments. Additionally, any increases in the millage would be subject to the millage increase limitations of Section 6-1-320.



Frank A. Rainwater
Chief Economist

Analyst: Jolliff

^{1/} This statement meets the requirement of Section 2-7-71 for a state revenue impact by the BEA, or Section 2-7-76 for a local revenue impact or Section 6-1-85(B) for an estimate of the shift in local property tax incidence by the Office of Economic Research.

South Carolina General Assembly
120th Session, 2013-2014

S. 293

STATUS INFORMATION

General Bill

Sponsors: Senator Cleary

Document Path: I:\council\bill\13025dg13.docx

Companion/Similar bill(s): 4357

Introduced in the Senate on January 24, 2013

Introduced in the House on February 19, 2014

Last Amended on February 6, 2014

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

Summary: Murrell's Inlet-Garden City Fire District

HISTORY OF LEGISLATIVE ACTIONS

<u>Date</u>	<u>Body</u>	<u>Action Description with journal page number</u>
1/24/2013	Senate	Introduced and read first time (Senate Journal-page 6)
1/24/2013	Senate	Referred to Committee on Finance (Senate Journal-page 6)
2/5/2014	Senate	Committee report: Favorable with amendment Finance (Senate Journal-page 23)
2/6/2014	Senate	Committee Amendment Adopted (Senate Journal-page 21)
2/6/2014	Senate	Read second time (Senate Journal-page 25)
2/6/2014	Senate	Roll call Ayes-20 Nays-3 (Senate Journal-page 25)
2/18/2014	Senate	Read third time and sent to House (Senate Journal-page 24)
2/19/2014	House	Introduced and read first time (House Journal-page 9)
2/19/2014	House	Referred to Committee on Ways and Means (House Journal-page 9)

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VERSIONS OF THIS BILL

[1/24/2013](#)

[2/5/2014](#)

[2/6/2014](#)

1 ~~Indicates Matter Stricken~~

2 Indicates New Matter

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4 COMMITTEE AMENDMENT ADOPTED

5 February 6, 2014

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S. 293

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Introduced by Senator Cleary

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11 S. Printed 2/6/14--S.

12 Read the first time January 24, 2013.

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A BILL

TO AMEND SECTION 4-23-40, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO LEVY AND COLLECTION OF TAXES IN THE MURRELL'S INLET-GARDEN CITY FIRE DISTRICT, SO AS TO AUTHORIZE THE LEVY AND COLLECTION OF AN ADDITIONAL TEN MILLS.

Amend Title To Conform

Whereas, the Murrell's Inlet-Garden City Fire District is a special purpose district created pursuant to Act 876 of 1966. Included within the boundaries of the district are properties situated in both Georgetown and Horry Counties; and

Whereas, Section 6 of Act 876 authorizes the auditors and treasurers of Georgetown and Horry Counties to levy and collect a tax of not more than five mills upon taxable property of the district within their respective jurisdictions in order to defray expenses incurred by the Board of Fire Control, the governing body of the district; and

Whereas, owing to the increase in operational and maintenance costs incurred by the district since 1966, in 1992, the General Assembly, pursuant to Act 598 of 1992, authorized levy and collection of an additional five mills; and

Whereas, Act 598 effectively amended Section 4-23-40 of the 1976 Code; and

Whereas, in 2000, pursuant to Act 451 of 2000, the General Assembly authorized the district to provide emergency medical services; and

1 Whereas, since Act 451, the district additionally has provided
2 emergency medical services to the district; and

3
4 Whereas, after twenty years of the same millage despite the extra
5 duties, the General Assembly finds it necessary to authorize the
6 levy and collection of additional millage for the district so that the
7 district can continue to supplement its duties by providing
8 emergency medical services. Now, therefore,

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

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13 SECTION 1. Section 4-23-40 of the 1976 Code, as last amended
14 by Act 598 of 1992, is further amended to read:

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16 “Section 4-23-40. The auditors and treasurers of Georgetown
17 and Horry Counties are directed to levy and collect a tax of not
18 more than ~~ten~~ fourteen mills, to be determined by the Board of Fire
19 Control, upon all taxable property of the district for the purpose of
20 defraying its operational and maintenance costs. All monies
21 collected from this levy must be credited to the fire district.”

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

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