

## Session 126 - (2025-2026)

### **S\*0866 (Rat #0238, Act #0228 of 2026) General Bill, By Elliott and Turner**

**Summary:** Municipal Tax Relief Act

AN ACT TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ENACTING THE "MUNICIPAL TAX RELIEF ACT" BY ADDING CHAPTER 41 TO TITLE 5 SO AS TO AUTHORIZE CERTAIN MUNICIPALITIES TO IMPOSE UP TO A ONE PERCENT SALES TAX TO PROVIDE PROPERTY TAX RELIEF TO OWNER-OCCUPIED HOMES AND TO FINANCE CERTAIN PROJECTS, TO SPECIFY THE MANNER IN WHICH THE TAX MUST BE IMPOSED AND ADMINISTERED AND THE MANNER IN WHICH THE PROPERTY TAX CREDIT IS CALCULATED. - RATIFIED TITLE

<b>01/29/26</b>	<b>Senate</b>	<b>Introduced and read first time (Senate Journal-page 3)</b>
<b>01/29/26</b>	<b>Senate</b>	<b>Referred to Committee on Finance (Senate Journal-page 3)</b>
<b>03/18/26</b>	<b>Senate</b>	<b>Committee report: Favorable Finance (Senate Journal-page 7)</b>
<b>03/24/26</b>		<b>Scrivener's error corrected</b>
<b>04/01/26</b>	<b>Senate</b>	<b>Amended (Senate Journal-page 40)</b>
<b>04/01/26</b>	<b>Senate</b>	<b>Read second time (Senate Journal-page 40)</b>
<b>04/01/26</b>	<b>Senate</b>	<b>Roll call Ayes-32 Nays-9 (Senate Journal-page 40)</b>
<b>04/15/26</b>	<b>Senate</b>	<b>Read third time and sent to House (Senate Journal-page 53)</b>
<b>04/16/26</b>	<b>House</b>	<b>Introduced and read first time (House Journal-page 8)</b>
<b>04/16/26</b>	<b>House</b>	<b>Referred to Committee on Ways and Means (House Journal-page 8)</b>
<b>04/30/26</b>	<b>House</b>	<b>Committee report: Favorable Ways and Means (House Journal-page 6)</b>
<b>05/04/26</b>		<b>Scrivener's error corrected</b>
<b>05/05/26</b>	<b>House</b>	<b>Requests for debate-Rep(s). Cromer, Gilreath, Harris, White, Edgerton, Beach (House Journal-page 36)</b>
<b>05/07/26</b>	<b>House</b>	<b>Debate adjourned (House Journal-page 46)</b>
<b>05/13/26</b>	<b>House</b>	<b>Requests for debate removed-Rep(s). Cromer, Edgerton, White, Harris, Beach, Gilreath (House Journal-page 63)</b>
<b>05/13/26</b>	<b>House</b>	<b>Read second time (House Journal-page 127)</b>
<b>05/13/26</b>	<b>House</b>	<b>Roll call Yeas-96 Nays-16 (House Journal-page 128)</b>
<b>05/14/26</b>	<b>House</b>	<b>Read third time and enrolled (House Journal-page 15)</b>
<b>05/15/26</b>		<b>Ratified R 238</b>
<b>05/19/26</b>		<b>Signed By Governor</b>
<b>06/05/26</b>		<b>Effective date 05/19/26</b>
<b>06/03/26</b>		<b>Act No. 228</b>