

## Session 114 - (2001-2002)

### H 3170 General Bill, By Rodgers and Whipper

**Summary:** Municipal Sales Tax Act, imposition by referendum authorized; Political Subdivisions, Taxation, Elections

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING ARTICLE 7 IN CHAPTER 10 OF TITLE 4, RELATING TO LOCAL SALES AND USE TAXES, ENACTING THE MUNICIPAL SALES TAX ACT, SO AS TO AUTHORIZE THE IMPOSITION BY REFERENDUM APPROVAL OF A ONE PERCENT SALES AND USE TAX IN A MUNICIPALITY, TO PROVIDE FOR THESE CIRCUMSTANCES RESULTING IN RESCINDING THE TAX, TO REQUIRE THE TAX REVENUE TO BE USED TO REDUCE MUNICIPAL PROPERTY TAXES, AND TO RESCIND THE TAX WHEN THE COUNTY IN WHICH A MUNICIPALITY IS LOCATED ADOPTS A LOCAL OPTION SALES TAX.

**12/20/00 House Prefiled**

**12/20/00 House Referred to Committee on Ways and Means**

**01/09/01 House Introduced and read first time HJ-78**

**01/09/01 House Referred to Committee on Ways and Means HJ-78**