

Session 121 - (2015-2016)

H 3337 General Bill, By Rivers, Ballentine, Atwater, Huggins, Toole and G.M. Smith

Summary: License Tax

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 4-9-197 SO AS TO REQUIRE A COUNTY THAT IMPOSES A LICENSE TAX MUST REMIT ANY COLLECTIONS FROM A BUSINESS LICENSE TAX COLLECTED FROM A BUSINESS LOCATED INSIDE THE CORPORATE LIMITS OF A MUNICIPALITY TO THE MUNICIPALITY IN WHICH THE BUSINESS IS LOCATED; BY ADDING SECTION 5-7-320 SO AS TO PROHIBIT A MUNICIPALITY FROM IMPOSING ANY TAX OR CHARGING ANY FEE FOR THE PRIVILEGE OF OPERATING A BUSINESS INSIDE THE MUNICIPALITY; TO AMEND SECTION 4-9-30, AS AMENDED, RELATING TO THE POWERS OF A COUNTY, SO AS TO ALLOW THE COUNTY GOVERNMENT TO LEVY A LICENSE TAX WITHIN THE CORPORATE LIMITS OF A MUNICIPALITY; AND TO AMEND SECTION 5-7-30, AS AMENDED, RELATING TO THE POWERS OF A MUNICIPALITY, SO AS TO PROHIBIT THE LEVY OF A BUSINESS LICENSE TAX.

01/20/15 House Introduced and read first time (House Journal-page 11)

01/20/15 House Referred to Committee on Ways and Means (House Journal-page 11)