Session 126 - (2025-2026)

H 3876 General Bill, By Hewitt, Bailey, Kirby, Oremus, Hardee, Hayes, Cobb-Hunter, Ligon, Rutherford, B.L. Cox, Henderson-Myers and Atkinson

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12-36-72 SO AS TO SPECIFY THE PARTY RESPONSIBLE FOR COLLECTING AND REMITTING CERTAIN TAXES AND FEES IMPOSED ON ACCOMMODATIONS; BY AMENDING SECTION 12-36-70, RELATING TO THE DEFINITION OF RETAILER, SO AS TO INCLUDE PERSONS OPERATING AS AN ACCOMMODATIONS INTERMEDIARY AND TO DELETE AN EXCEPTION; BY AMENDING SECTION 12-36-920, RELATING TO THE ACCOMMODATIONS TAX, SO AS TO SPECIFY THE PARTY RESPONSIBLE FOR COLLECTING AND REMITTING CERTAIN TAXES AND FEES IMPOSED ON ACCOMMODATIONS AND TO REQUIRE AN ANNUAL REPORT ON IMPOSITIONS; BY AMENDING SECTION 6-1-510, RELATING TO THE LOCAL ACCOMMODATIONS TAX, SO AS TO INCLUDE GROSS PROCEEDS OF PERSONS ACTING AS MERCHANTS OF RECORD; BY AMENDING SECTION 6-1-520, RELATING TO THE LOCAL ACCOMMODATIONS TAX, SO AS TO REQUIRE A LOCAL GOVERNMENT TO NOTIFY THE DEPARTMENT OF REVENUE AND THE STATE TREASURER OF CERTAIN IMPOSITIONS; BY AMENDING SECTION 6-1-570, RELATING TO REMITTING THE LOCAL ACCOMMODATIONS TAX, SO AS TO CLARIFY THE TAX IS TO BE COLLECTED; BY AMENDING SECTION 6-1-630, RELATING TO THE BEACH PRESERVATION FEE, SO AS TO REQUIRE THE FEE TO BE COLLECTED AND REMITTED IN THE SAME MANNER AS THE LOCAL ACCOMMODATIONS TAX AND TO REQUIRE THE LOCAL GOVERNMENT TO NOTIFY THE DEPARTMENT OF REVENUE AND THE STATE TREASURER OF THE IMPOSITION OF THE FEE; AND BY AMENDING SECTION 5-7-30, RELATING TO THE POWERS OF A MUNICIPALITY, SO AS TO REQUIRE CERTAIN UNIFORM SERVICE CHANGES ON ACCOMMODATIONS BE COLLECTED AND REMITTED IN THE SAME MANNER AS THE LOCAL ACCOMMODATIONS TAX AND TO REQUIRE THE LOCAL GOVERNMENT TO NOTIFY THE DEPARTMENT OF REVENUE AND THE STATE TREASURER OF THE IMPOSITION OF THE FEE.

01/30/25	**House**	**Introduced and read first time (House Journal-page 48)**
01/30/25	**House**	**Referred to Committee on Ways and Means (House Journal-page 48)**
04/23/25	**House**	**Member(s) request name added as sponsor: B.L.Cox**
04/30/25	**House**	**Committee report: Favorable with amendment Ways and Means (House Journal-page 50)**
05/01/25	**House**	**Member(s) request name added as sponsor: Henderson-Myers, Atkinson**
05/06/25		**Scrivener's error corrected**
05/06/25	**House**	**Debate adjourned until Wed., 5-7-25 (House Journal-page 23)**
05/07/25	**House**	**Member(s) request name removed as sponsor: McGinnis**
05/07/25	**House**	**Requests for debate-Rep(s). Oremus, Frank, Pace, Magnuson, Edgerton, Beach, White, Ballentine, Chapman, Morgan, Terrible, Ligon, Gilreath, Cromer, Huff (House Journal-page 15)**
05/08/25	**House**	**Amended (House Journal-page 100)**
05/08/25	**House**	**Read second time (House Journal-page 100)**
05/08/25	**House**	**Roll call Yeas-66 Nays-38 (House Journal-page 102)**
01/20/26	**House**	**Read third time and sent to Senate (House Journal-page 23)**
01/21/26	**Senate**	**Introduced and read first time (Senate Journal-page 11)**
01/21/26	**Senate**	**Referred to Committee on Finance (Senate Journal-page 11)**
05/05/26	**Senate**	**Committee report: Favorable with amendment Finance (Senate Journal-page 11)**