

## Session 117 - (2007-2008)

**H 4102 General Bill, By Merrill, Haley, Frye, Spires, Kennedy, Davenport, Talley, Bowen, Dantzler, Hagood, Kelly, Loftis, Shoopman, Williams and Witherspoon**

**Summary:** Business license tax

A BILL TO AMEND SECTIONS 4-9-30, AS AMENDED, AND 5-7-30, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE POWERS OF COUNTIES AND MUNICIPALITIES AND PARTICULARLY THE POWERS TO IMPOSE A BUSINESS LICENSE TAX, SO AS TO REQUIRE THAT THESE IMPOSITIONS APPLY TO NET RATHER THAN GROSS INCOME AND TO PROVIDE THAT HOME-BASED BUSINESSES ARE NOT SUBJECT TO A COUNTY OR MUNICIPAL BUSINESS LICENSE TAX.

**05/16/07 House Introduced and read first time HJ-80**

**05/16/07 House Referred to Committee on Ways and Means HJ-80**