

## Session 115 - (2003-2004)

**H 5210 General Bill, By Bales, J. Brown, Cotty, Howard, Lourie, J.H. Neal, Rutherford, Scott and J.E. Smith**

**Summary:** Richland County School District Property Tax Relief Act

A BILL TO ENACT THE RICHLAND COUNTY SCHOOL DISTRICT PROPERTY TAX RELIEF ACT BY ALLOWING THE IMPOSITION OF A SALES AND USE TAX EQUAL TO ONE PERCENT OF GROSS SALES IN RICHLAND COUNTY FOLLOWING APPROVAL OF THE TAX BY THE QUALIFIED ELECTORS OF THE COUNTY IN A REFERENDUM HELD AT THE TIME OF THE 2004 GENERAL ELECTION, TO PROVIDE THAT THE TAX IS IMPOSED FOR SEVEN YEARS AND MAY BE EXTENDED OR REIMPOSED BY THE GENERAL ASSEMBLY BY LAW, TO PROVIDE THAT THE TAX IS IMPOSED IN THE SAME MANNER AND WITH THE SAME EXEMPTIONS AND MAXIMUM TAXES APPLICABLE FOR THE FIVE PERCENT STATE SALES AND USE TAX WITH AN ADDITIONAL EXEMPTION FROM THE ONE PERCENT TAX FOR FOOD WHICH LAWFULLY MAY BE PURCHASED WITH UNITED STATES DEPARTMENT OF AGRICULTURE FOOD COUPONS, TO PROVIDE THAT THE REVENUE OF THE TAX MUST BE ALLOTTED TO THE SCHOOL DISTRICTS OF RICHLAND COUNTY BASED ON AVERAGE DAILY NUMBER OF STUDENTS RESIDING IN THAT PORTION OF THE DISTRICT THAT IS IN RICHLAND COUNTY AND ALSO BASED ON THE POPULATION OF THE DISTRICT, TO PROVIDE THAT THE REVENUE MUST BE USED TO PROVIDE A CREDIT AGAINST THE SCHOOL TAX LIABILITY FOR PROPERTY IN THE DISTRICT AND TO PROVIDE THE METHOD OF CALCULATING THE CREDIT, AND TO PROVIDE THAT REFERENDUMS TO APPROVE MILLAGE INCREASES OR BOND AUTHORIZATIONS FOR ANY PURPOSE IN RICHLAND COUNTY MAY ONLY BE HELD ON THE FIRST TUESDAY WHICH FOLLOWS THE FIRST MONDAY IN NOVEMBER OF A PARTICULAR YEAR.

05/05/04	House	Introduced, read first time, placed on calendar without reference HJ-31
05/06/04		Scrivener's error corrected
05/11/04	House	Debate adjourned until Wednesday, May 12, 2004 HJ-27
05/12/04	House	Debate adjourned HJ-16
05/12/04	House	Debate adjourned until Thursday, May 13, 2004 HJ-35
05/13/04	House	Debate adjourned until Tuesday, May 18, 2004 HJ-13
05/19/04	House	Debate adjourned until Thursday, May 20, 2004 HJ-42
05/20/04	House	Debate adjourned until Tuesday, May 25, 2004 HJ-51
05/25/04	House	Debate adjourned until Wednesday, May 26, 2004 HJ-26
05/26/04	House	Debate adjourned until Thursday, May 27, 2004 HJ-13
05/27/04	House	Amended
05/27/04	House	Read second time
05/27/04	House	Unanimous consent for third reading on next legislative day
05/28/04	House	Read third time and sent to Senate HJ-1
05/28/04		Scrivener's error corrected
06/01/04	Senate	Introduced and read first time SJ-14
06/01/04	Senate	Referred to Committee on Finance SJ-14