

Session 126 - (2025-2026)

S*0866 (Rat #0238, Act #0228 of 2026) General Bill, By Elliott and Turner

Summary: Municipal Tax Relief Act

AN ACT TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ENACTING THE "MUNICIPAL TAX RELIEF ACT" BY ADDING CHAPTER 41 TO TITLE 5 SO AS TO AUTHORIZE CERTAIN MUNICIPALITIES TO IMPOSE UP TO A ONE PERCENT SALES TAX TO PROVIDE PROPERTY TAX RELIEF TO OWNER-OCCUPIED HOMES AND TO FINANCE CERTAIN PROJECTS, TO SPECIFY THE MANNER IN WHICH THE TAX MUST BE IMPOSED AND ADMINISTERED AND THE MANNER IN WHICH THE PROPERTY TAX CREDIT IS CALCULATED. - RATIFIED TITLE

01/29/26	Senate	Introduced and read first time (Senate Journal-page 3)
01/29/26	Senate	Referred to Committee on Finance (Senate Journal-page 3)
03/18/26	Senate	Committee report: Favorable Finance (Senate Journal-page 7)
03/24/26		Scrivener's error corrected
04/01/26	Senate	Amended (Senate Journal-page 40)
04/01/26	Senate	Read second time (Senate Journal-page 40)
04/01/26	Senate	Roll call Ayes-32 Nays-9 (Senate Journal-page 40)
04/15/26	Senate	Read third time and sent to House (Senate Journal-page 53)
04/16/26	House	Introduced and read first time (House Journal-page 8)
04/16/26	House	Referred to Committee on Ways and Means (House Journal-page 8)
04/30/26	House	Committee report: Favorable Ways and Means (House Journal-page 6)
05/04/26		Scrivener's error corrected
05/05/26	House	Requests for debate-Rep(s). Cromer, Gilreath, Harris, White, Edgerton, Beach (House Journal-page 36)
05/07/26	House	Debate adjourned (House Journal-page 46)
05/13/26	House	Requests for debate removed-Rep(s). Cromer, Edgerton, White, Harris, Beach, Gilreath (House Journal-page 63)
05/13/26	House	Read second time (House Journal-page 127)
05/13/26	House	Roll call Yeas-96 Nays-16 (House Journal-page 128)
05/14/26	House	Read third time and enrolled (House Journal-page 15)
05/15/26		Ratified R 238
05/19/26		Signed By Governor
06/05/26		Effective date 05/19/26
06/03/26		Act No. 228