

## Session 114 - (2001-2002)

**S\*0349 (Rat #0126, Act #0074 of 2001) General Bill, By Branton, Verdin, Leatherman, Peeler, McConnell, Giese, Grooms, Bauer, Waldrep, Wilson, Mescher, Ryberg, Fair, Hayes, Thomas and Martin**

**Summary:** Admissions tax, entry into pit area of motor speedways, racetracks; persons exempt from tax; Athletics, Taxation  
A BILL TO AMEND SECTION 12-21-2420, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE RATE OF THE ADMISSIONS LICENSE TAX AND EXEMPTIONS FROM THE ADMISSIONS LICENSE TAX, SO AS TO PROVIDE THAT ENTRY INTO THE PIT AREA OF NASCAR SANCTIONED MOTOR SPEEDWAYS AND RACETRACKS FOR DRIVERS, CREW MEMBERS, OR CAR OWNERS IS EXEMPT FROM THE TAX WHEN THESE PERSONS HAVE BEEN CHARGED A PARTICIPATION FEE BY NASCAR OR THE RACETRACK, OR WHERE THERE IS A PER EVENT CHARGE FOR ENTRY, OR A COMBINATION OF THESE FEES AND CHARGES ARE IMPOSED, AND TO EXTEND THE CURRENT EXEMPTION FROM THE ADMISSIONS LICENSE TAX FOR PRIVATE PHYSICAL FITNESS CENTERS TO PUBLICLY OWNED PHYSICAL FITNESS CENTERS; TO AMEND THE 1976 CODE BY ADDING SECTION 6-4-35 SO AS TO ESTABLISH THE TOURISM EXPENDITURE REVIEW COMMITTEE FOR THE PURPOSE OF REVIEWING TOURISM?RELATED EXPENDITURES OF STATE ACCOMMODATIONS SALES TAX REVENUES OF MUNICIPALITIES AND COUNTIES AND TO PROVIDE FOR ITS MEMBERSHIP AND DUTIES, INCLUDING THE AUTHORITY TO ORDER A REDUCTION IN THE ACCOMMODATIONS TAX REVENUE ALLOCATION TO A MUNICIPALITY OR COUNTY TO REFLECT A QUESTIONABLE EXPENDITURE OR LATE FILED REPORTS; TO AMEND SECTIONS 6-4-5 AND 6-4-30, AS AMENDED, RELATING TO DEFINITIONS AND THE DUTIES OF THE DEPARTMENT OF REVENUE IN THE ALLOCATIONS OF ACCOMMODATIONS TAX REVENUES, SO AS TO ADD A DEFINITION FOR "TOURIST" AND TO DELETE DUTIES FORMERLY ASSIGNED TO THE DEPARTMENT OF REVENUE NOW ASSIGNED THE COMMITTEE ESTABLISHED BY THIS ACT; AND TO AMEND SECTION 12-36-2630, RELATING TO THE IMPOSITION OF THE STATE SALES TAX ON ACCOMMODATIONS, SO AS TO CLARIFY THE REVENUES WHICH MAY BE RETAINED BY THE DEPARTMENT OF REVENUE AND TO ALLOW THESE REVENUES TO FUND THE EXPENSES OF THE COMMITTEE ESTABLISHED BY THIS ACT.-AMENDED TITLE

02/20/01	Senate	Introduced and read first time SJ-2
02/20/01	Senate	Referred to Committee on Finance SJ-2
05/09/01	Senate	Committee report: Favorable Finance SJ-18
05/14/01	Senate	Read second time SJ-21
05/15/01	Senate	Read third time and sent to House SJ-11
05/16/01	House	Introduced and read first time HJ-19
05/16/01	House	Referred to Committee on Ways and Means HJ-19
05/24/01	House	Recalled from Committee on Ways and Means HJ-38
05/29/01	House	Amended HJ-80
05/29/01	House	Debate interrupted HJ-83
05/29/01	House	Read second time HJ-87
05/30/01	House	Read third time and returned to Senate with amendments HJ-14
05/31/01	Senate	Non-concurrence in House amendment SJ-18
06/05/01	House	House insists upon amendment and conference committee appointed Reps. Rice, Chellis and Kelley HJ-12
06/06/01	Senate	Conference committee appointed Sens. Hayes, Branto, Hutto SJ-94
06/06/01	House	Conference report received and adopted HJ-36
06/06/01	Senate	Conference report received and adopted SJ-95
06/06/01	Senate	Ordered enrolled for ratification SJ-101
06/07/01		Ratified R 126
07/18/01		Signed By Governor
08/06/01		Effective date 07/18/01
08/06/01		Copies available
08/06/01		Act No. 74