

## Session 121 - (2015-2016)

**H 3490 General Bill, By Quinn, Merrill, Atwater, Rivers, Erickson, Tallon, Loftis, Taylor, Putnam, Goldfinch, Ballentine, Bedingfield, Finlay, Hamilton, Hardwick, Herbkersman, Huggins, Sandifer and Henderson**

**Summary:** Business License Tax Reform Act

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, SO AS TO ENACT THE "BUSINESS LICENSE TAX REFORM ACT"; TO AMEND SECTION 4-9-30, AS AMENDED, RELATING TO THE POWERS OF COUNTIES, SO AS TO AUTHORIZE THE LEVY OF LICENSE TAXES ONLY IN CERTAIN CIRCUMSTANCES AND IN COMPLIANCE WITH CERTAIN CRITERIA; TO AMEND SECTION 5-7-30, AS AMENDED, RELATING TO THE POWERS OF MUNICIPALITIES, SO AS TO AUTHORIZE THE LEVY OF A BUSINESS LICENSE TAX ONLY IN CERTAIN CIRCUMSTANCES AND IN COMPLIANCE WITH CERTAIN CRITERIA; AND TO AMEND SECTION 6-1-315, AS AMENDED, RELATING TO THE IMPOSITION OF A BUSINESS LICENSE TAX, SO AS TO REQUIRE THAT THE TAX NOT EXCEED ONE HUNDRED DOLLARS AND THAT THE TAX BE APPLIED UNIFORMLY, TO PROVIDE THAT A PERSON IS ONLY SUBJECT TO ONE BUSINESS LICENSE TAX, TO REQUIRE THE DEPARTMENT OF REVENUE TO COLLECT THE TAX, TO PROVIDE THAT THE TAX IS DUE ON JULY FIRST OF EACH YEAR AND MUST BE ABLE TO BE PAID ONLINE, AND TO REQUIRE ANY LOCAL GOVERNING BODY THAT IMPOSES THE TAX TO ISSUE A REPORT TO THE GENERAL ASSEMBLY DETAILING THE AMOUNT IT COLLECTED AND THE MANNER IN WHICH THE FUNDS WERE EXPENDED.

02/03/15	House	Introduced and read first time (House Journal-page 23)
02/03/15	House	Referred to Committee on Ways and Means (House Journal-page 23)
02/05/15	House	Member(s) request name removed as sponsor: Southard
02/05/15		Scrivener's error corrected
02/17/15	House	Member(s) request name removed as sponsor: Toole
02/24/15	House	Member(s) request name removed as sponsor: Forrester
03/05/15	House	Member(s) request name removed as sponsor: Hicks
03/26/15	House	Member(s) request name removed as sponsor: Kennedy
01/12/16	House	Member(s) request name added as sponsor: Henderson