

## Session 112 - (1997-1998)

**S\*0409 (Rat #0196, Act #0138 of 1997) General Bill, By Drummond, Bryan, Ford, Hayes, Holland, Hutto, Jackson, Land, Lander, Leventis, Martin, Matthews, McGill, Moore, O'Dell, Patterson, Peeler, Rankin, Reese, Saleeby, Short, Waldrep and D. Williams**

A BILL TO AMEND SECTION 4-9-55, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO ENACTMENT OF GENERAL LAWS AFFECTING COUNTIES' EXPENDITURES AND REVENUE RAISING, SO AS TO DELETE CERTAIN EXCEPTIONS, AND PROVIDE THAT A PROVISION OF, OR AMENDMENT TO, AN APPROPRIATION BILL THAT CONTAINS A PERMANENT OR TEMPORARY PROVISION OF LAW MUST BE ADOPTED BY A SEPARATE VOTE OF THE GENERAL ASSEMBLY, BUT ONCE A PROVISION OR AMENDMENT TO AN APPROPRIATION BILL IS ADOPTED, THE VOTE TO ADOPT OR REJECT AN APPROPRIATION BILL ON SECOND READING, THIRD READING, OR ADOPTION OF THE CONFERENCE COMMITTEE OR FREE CONFERENCE COMMITTEE REPORT IS NOT SUBJECT TO THESE PROVISIONS; TO DESIGNATE SECTIONS 4-10-10 THROUGH 4-10-100 AS ARTICLE 1 OF CHAPTER 10 OF TITLE 4 AND TO ENTITLE THE ARTICLE "LOCAL OPTION SALES TAX"; TO AMEND CHAPTER 10, TITLE 4, RELATING TO LOCAL SALES AND USE TAX, BY ADDING ARTICLE 3 SO AS TO ENACT THE "CAPITAL PROJECT SALES TAX ACT"; TO DESIGNATE SECTIONS 6-1-10 THROUGH 6-1-110 AS ARTICLE 1 OF CHAPTER 1 OF TITLE 6 AND TO ENTITLE THE ARTICLE "GENERAL PROVISIONS"; TO AMEND SECTION 6-1-70, RELATING TO LOCAL GOVERNMENT, PROVISIONS APPLICABLE TO SPECIAL PURPOSE DISTRICTS AND OTHER POLITICAL SUBDIVISIONS, AND REAL ESTATE TRANSFER FEES, SO AS TO DELETE CERTAIN PROVISIONS, PROVIDE THAT THE GOVERNING BODY OF EACH COUNTY, MUNICIPALITY, SCHOOL DISTRICT OR SPECIAL PURPOSE DISTRICT MAY NOT IMPOSE ANY FEE OR TAX OF ANY NATURE OR DESCRIPTION ON THE TRANSFER OF REAL PROPERTY UNLESS THE GENERAL ASSEMBLY HAS EXPRESSLY AUTHORIZED BY GENERAL LAW THE IMPOSITION OF THE FEE OR TAX, AND PROVIDE THAT A MUNICIPALITY THAT ORIGINALLY ENACTED A REAL ESTATE TRANSFER FEE PRIOR TO JANUARY 1, 1991, MAY IMPOSE AND COLLECT A REAL ESTATE TRANSFER FEE BY ORDINANCE REGARDLESS OF WHETHER IMPOSITION OF THE FEE WAS DISCONTINUED FOR A PERIOD AFTER JANUARY 1, 1991; TO PROVIDE THAT LOCAL GOVERNING BODIES THAT ENACTED AND COLLECTED FEES ON TRANSFERS OF REAL ESTATE ARE ALLOWED TO USE THOSE FUNDS FOR THEIR ORIGINALLY INTENDED SPECIFIC LOCAL PURPOSES AND ARE NOT REQUIRED TO REMIT ANY OF THESE REVENUES TO THE STATE, AND REQUIRE THE STATE TREASURER TO RETURN ANY REAL ESTATE TRANSFER FEES WHICH HAVE BEEN REMITTED TO THE TREASURER'S OFFICE TO THE LOCAL GOVERNING BODY WHICH REMITTED THOSE FUNDS SO THAT THE FUNDS MAY BE USED FOR THEIR ORIGINALLY INTENDED SPECIFIC LOCAL PURPOSES; TO AMEND THE 1976 CODE BY ADDING SECTION 6-1-85 SO AS TO PROVIDE, AMONG OTHER THINGS, THAT THE STATE BUDGET AND CONTROL BOARD, DIVISION OF BUDGET AND ANALYSES SHALL MONITOR AND REVIEW THE TAX BURDEN BORNE BY THE CLASSES OF PROPERTY LISTED IN ARTICLE X, SECTION 1 OF THE STATE CONSTITUTION AND SHALL DEVELOP A METHODOLOGY TO DETERMINE AND ESTIMATE TAX INCIDENCE, AND PROVIDE THAT A TAX INCIDENCE STATEMENT, PREPARED BY THE DIVISION OF BUDGET ANALYSES, MUST BE ATTACHED TO ANY LEGISLATIVE BILL OR RESOLUTION THAT HAS THE POTENTIAL TO CAUSE A SHIFT IN TAX INCIDENCE; TO AMEND CHAPTER 1, TITLE 6, RELATING TO LOCAL GOVERNMENT AND PROVISIONS OF LAW APPLICABLE TO SPECIAL PURPOSE DISTRICTS AND OTHER POLITICAL SUBDIVISIONS, BY ADDING ARTICLE 3 SO AS TO PROVIDE WITH RESPECT TO THE AUTHORITY OF LOCAL GOVERNMENTS TO ASSESS TAXES AND FEES, INCLUDING THE PROVISION, AMONG OTHERS, THAT A LOCAL GOVERNMENTAL BODY MAY NOT IMPOSE A NEW TAX AFTER DECEMBER 31, 1996, UNLESS SPECIFICALLY AUTHORIZED BY THE GENERAL ASSEMBLY; TO AMEND CHAPTER 1, TITLE 6, RELATING TO LOCAL GOVERNMENT AND PROVISIONS OF LAW APPLICABLE TO SPECIAL PURPOSE DISTRICTS AND OTHER POLITICAL SUBDIVISIONS, BY ADDING ARTICLE 5 SO AS TO ENACT THE "LOCAL ACCOMMODATIONS TAX ACT"; TO AMEND CHAPTER 6, TITLE 1, RELATING TO LOCAL GOVERNMENT AND PROVISIONS OF LAW APPLICABLE TO SPECIAL PURPOSE DISTRICTS AND OTHER POLITICAL SUBDIVISIONS, BY ADDING ARTICLE 7 SO AS TO ENACT THE "LOCAL HOSPITALITY TAX ACT"; AND TO PROVIDE THAT ANY ORDINANCE ENACTED BY A COUNTY OR MUNICIPALITY BEFORE MARCH 15, 1997, IMPOSING AN ACCOMMODATIONS FEE WHICH DOES NOT EXCEED THE THREE PERCENT MAXIMUM CUMULATIVE RATE PRESCRIBED IN SECTION 6-1-540, IS CALCULATED UPON A BASE CONSISTENT WITH SECTION 6-1-510(1), AND THE REVENUE FROM WHICH IS USED FOR THE PURPOSES ENUMERATED IN SECTION 6-1-530, REMAINS AUTHORIZED AND EFFECTIVE AFTER THE EFFECTIVE DATE OF THIS ACT AND THE ENACTING COUNTY OR MUNICIPALITY IS AUTHORIZED TO ISSUED BONDS UTILIZING THE PROCEDURES OF SECTION 4-29-68 FOR THE PURPOSES ENUMERATED IN SECTION 6-1-530 AND TO RETIRE THAT DEBT USING THE PROCEEDS OF SUCH AN ACCOMMODATIONS FEE ORDINANCE AND THE PLEDGE OF OTHER NONTAX REVENUES AS MAY BE AVAILABLE

FOR THOSE PURPOSES.-AMENDED TITLE

**02/25/97 Senate Introduced and read first time SJ-8**  
**02/25/97 Senate Referred to Committee on Finance SJ-8**  
**03/12/97 Senate Committee report: Favorable with amendment Finance SJ-21**  
**04/01/97 Senate Special order SJ-27**  
**04/02/97 Senate Debate interrupted SJ-25**  
**04/30/97 Senate Read second time SJ-64**  
**04/30/97 Senate Ordered to third reading with notice of amendments SJ-64**  
**05/15/97 Senate Amended SJ-52**  
**05/15/97 Senate Read third time and sent to House SJ-52**  
**05/20/97 House Introduced and read first time HJ-8**  
**05/20/97 House Referred to Committee on Judiciary HJ-9**  
**05/27/97 House Committee report: Favorable with amendment Judiciary HJ-5**  
**05/29/97 House Point of order- fiscal impact statement needed HJ-18**  
**05/29/97 House Requests for debate-Rep(s). Baxley, D. Smith, Harrison, Limbaugh, Simrill, Edge, Young, Allison, Kennedy, Whipper, Altman, Woodrum & Neal HJ-84**  
**05/29/97 House Debate interrupted HJ-107**  
**06/03/97 House Amended HJ-137**  
**06/03/97 House Read second time HJ-144**  
**06/03/97 House Roll call Yeas-94 Nays-18 HJ-144**  
**06/04/97 House Read third time and returned to Senate with amendments HJ-47**  
**06/04/97 Senate Concurred in House amendment and enrolled SJ-17**  
**06/09/97 Ratified R 196**  
**06/13/97 Signed By Governor**  
**06/13/97 Effective date 07/01/97, except as otherwise provided**  
**07/09/97 Copies available**  
**07/09/97 Act No. 138**