

## Session 112 - (1997-1998)

### H 4852 General Bill, By Boan

A BILL TO AMEND SECTION 4-10-40, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DISTRIBUTION OF LOCAL SALES AND USE TAX REVENUES, SO AS TO ALLOW LOCAL OPTION SALES TAX CREDIT AGAINST LIABILITY TO PAY FEES IN LIEU OF PROPERTY TAXES; TO AMEND SECTION 4-10-90, AS AMENDED, RELATING TO ADMINISTRATION AND COLLECTION OF LOCAL SALES AND USE TAXES BY THE DEPARTMENT OF REVENUE, SO AS TO PROVIDE THAT ALLOCATIONS MADE BY ERROR IN THE CITY OR COUNTY CODE BE CORRECTED PROSPECTIVELY; AND TO AMEND SECTION 4-12-20, RELATING TO THE LEASE AGREEMENTS BETWEEN LOCAL POLITICAL UNITS AND ANOTHER PARTY AND PROVISION FOR FEES IN LIEU OF TAXES, SO AS TO INCLUDE COUNTIES, MUNICIPALITIES, SCHOOL DISTRICTS, WATER AND SEWER AUTHORITIES AND OTHER POLITICAL SUBDIVISIONS AS LESSORS FOR PURPOSES OF FEE IN LIEU OF TAX PROVISIONS.

**03/19/98 House Introduced and read first time HJ-59**

**03/19/98 House Referred to Committee on Ways and Means HJ-60**