

## Session 114 - (2001-2002)

**S 0596 General Bill, By Alexander, Passailaigue, Grooms, Jackson and McGill**

***Similar (H 3892)***

**Summary:** Tourism Expenditure Review Committee, Accommodations sales tax revenues of counties, municipalities;  
Taxation

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, 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, TO AUTHORIZE 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.

**04/18/01 Senate Introduced and read first time SJ-2**

**04/18/01 Senate Referred to Committee on Finance SJ-2**