

Session 120 - (2013-2014)

S*0985 (Rat #0280, Act #0261 of 2014) General Bill, By Cleary

Similar (H 4758)

Summary: Fairness in Lodging Act

AN ACT TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING ARTICLE 8 TO CHAPTER 1, TITLE 6, SO AS TO ENACT THE "FAIRNESS IN LODGING ACT", TO ALLOW MUNICIPALITIES AND COUNTIES BY ORDINANCE TO IMPLEMENT ADDITIONAL ENFORCEMENT PROVISIONS FOR THE LOCAL ACCOMMODATIONS TAX AS THOSE PROVISIONS APPLY TO THE OWNERS OF RESIDENTIAL REAL PROPERTY WHO RENT THE PROPERTY TO TOURISTS, INCLUDING DATA SHARING WITH THE SOUTH CAROLINA DEPARTMENT OF REVENUE, SPECIFIC NOTICE TO PROPERTY OWNERS INCLUDED IN PROPERTY TAX BILLS, AN ADDITIONAL PENALTY THAT MAY BE IMPOSED FOR NONCOMPLIANCE AFTER THE RECEIPT OF SUCH A NOTICE, AND DIRECTIONS TO THE SOUTH CAROLINA DEPARTMENT OF REVENUE TO IDENTIFY "RENTAL BY OWNER" WEBSITES ADVERTISING TOURISTS RENTALS AND REQUEST THEM TO POST ON THE WEBSITES A STATEMENT REGARDING THE LEGAL OBLIGATIONS OF THE OWNERS OF PROPERTY IN THIS STATE LISTED ON THE WEBSITE, TO PAY ALL APPLICABLE LOCAL AND STATE TAXES AND FEES WITH RESPECT TO SUCH RENTALS; AND TO AMEND SECTIONS 6-1-120, 12-54-240, AS AMENDED, AND 12-4-310, RELATING RESPECTIVELY TO THE CONFIDENTIALITY OF LOCAL AND STATE TAX DATA AND EXCEPTIONS THERETO, AND THE DUTIES OF THE SOUTH CAROLINA DEPARTMENT OF REVENUE, SO AS TO CONFORM THEM TO THE PROVISIONS OF THIS ACT. - ratified title

02/04/14 Senate Introduced and read first time (Senate Journal-page 8)
02/04/14 Senate Referred to Committee on Finance (Senate Journal-page 8)
02/10/14 Scrivener's error corrected
03/05/14 Senate Committee report: Favorable Finance (Senate Journal-page 20)
03/13/14 Senate Read second time (Senate Journal-page 15)
03/13/14 Senate Roll call Ayes-41 Nays-0 (Senate Journal-page 15)
03/18/14 Senate Read third time and sent to House (Senate Journal-page 10)
03/19/14 House Referred to Committee on Ways and Means (House Journal-page 7)
05/15/14 House Committee report: Favorable Ways and Means (House Journal-page 46)
05/27/14 House Amended (House Journal-page 103)
05/27/14 House Read second time (House Journal-page 103)
05/27/14 House Roll call Yeas-95 Nays-0 (House Journal-page 104)
05/28/14 House Read third time and returned to Senate with amendments (House Journal-page 13)
05/29/14 Senate Concurred in House amendment and enrolled (Senate Journal-page 106)
06/03/14 Senate Recalled from Legislative Council (Senate Journal-page 5)
06/03/14 Senate House amendment amended (Senate Journal-page 5)
06/03/14 Senate Read third time and returned to House with amendments (Senate Journal-page 5)
06/03/14 House Concurred in Senate amendment and enrolled (House Journal-page 72)
06/03/14 House Roll call Yeas-94 Nays-0 (House Journal-page 73)
06/05/14 Ratified R 280
06/09/14 Signed By Governor
06/13/14 Effective date 06/09/14
06/26/14 Act No. 261