**A** **BILL**

TO AMEND SECTION 51‑3‑90, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE AUTHORITY OF THE DEPARTMENT OF PARKS, RECREATION AND TOURISM TO SELL, EXCHANGE, OR LEASE LAND UNDER ITS JURISDICTION, SO AS TO PROVIDE THAT THE DEPARTMENT SHALL OBTAIN THE APPROVAL OF THE LOCAL COUNTY LEGISLATIVE DELEGATION BEFORE EXECUTING A LEASE FOR REAL PROPERTY UNDER ITS JURISDICTION TO A PRIVATE CITIZEN, ENTITY, OR BUSINESS; TO PROVIDE THAT A PRIVATE CITIZEN, ENTITY, OR BUSINESS LEASING LANDS UNDER THE DEPARTMENT’S JURISDICTION IS LIABLE FOR LOCAL COUNTY AND MUNICIPAL TAXES IN THE SAME MANNER AS IF THE LANDS WERE PRIVATELY OWNED; AND TO PROVIDE THAT THE LEASE OF LANDS UNDER THE DEPARTMENT’S JURISDICTION TO A PRIVATE CITIZEN, ENTITY, OR BUSINESS HAVING A PAST DUE LOCAL COUNTY OR MUNICIPAL TAX OBLIGATION IS DEEMED VOID.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 51‑3‑90 of the 1976 Code, as last amended by Act 356 of 2002, is further amended by adding at the end to read:

“(C) Notwithstanding another provision of law to the contrary:

(1) before executing a lease for real property under its jurisdiction to a private citizen, entity, or business, the department shall obtain the approval of the local county legislative delegation;

(2) a private citizen, entity, or business that leases real property under the department’s jurisdiction is liable for local county and municipal taxes in the same manner as if the lands were privately owned; and

(3) a lease of real property under the department’s jurisdiction to a private citizen, entity, or business having a past due local county or municipal tax obligation is deemed void.”

SECTION 2. This act takes effect upon approval by the Governor.

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