**South Carolina General Assembly**

120th Session, 2013-2014

**A184, R206, S294**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Cleary and Ford

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Introduced in the Senate on January 24, 2013

Introduced in the House on March 11, 2013

Last Amended on March 6, 2013

Passed by the General Assembly on May 28, 2014

Governor's Action: June 2, 2014, Signed

Summary: Local accommodation tax revenues

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/24/2013 Senate Introduced and read first time ([Senate Journal‑page 7](file:///H:\SJ%20Archive\2013\01-24-13.docx))

1/24/2013 Senate Referred to Committee on **Finance** ([Senate Journal‑page 7](file:///H:\SJ%20Archive\2013\01-24-13.docx))

2/27/2013 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 25](file:///H:\SJ%20Archive\2013\02-27-13.docx))

2/28/2013 Scrivener's error corrected

3/6/2013 Senate Committee Amendment Adopted ([Senate Journal‑page 10](file:///H:\SJ%20Archive\2013\03-06-13.docx))

3/6/2013 Senate Read second time ([Senate Journal‑page 10](file:///H:\SJ%20Archive\2013\03-06-13.docx))

3/6/2013 Senate Roll call Ayes‑40 Nays‑1 ([Senate Journal‑page 10](file:///H:\SJ%20Archive\2013\03-06-13.docx))

3/7/2013 Senate Read third time and sent to House ([Senate Journal‑page 14](file:///H:\SJ%20Archive\2013\03-07-13.docx))

3/7/2013 Scrivener's error corrected

3/11/2013 House Introduced and read first time ([House Journal‑page 8](file:///H:\HJ%20Archive\2013\03-11-13.docx))

3/11/2013 House Referred to Committee on **Ways and Means** ([House Journal‑page 8](file:///H:\HJ%20Archive\2013\03-11-13.docx))

5/15/2014 House Committee report: Favorable **Ways and Means** ([House Journal‑page 46](file:///H:\HJ%20Archive\2014\05-15-14.docx))

5/27/2014 House Read second time ([House Journal‑page 101](file:///H:\HJ%20Archive\2014\05-27-14.docx))

5/27/2014 House Roll call Yeas‑92 Nays‑0 ([House Journal‑page 102](file:///H:\HJ%20Archive\2014\05-27-14.docx))

5/28/2014 House Read third time and enrolled ([House Journal‑page 11](file:///H:\HJ%20Archive\2014\05-28-14.docx))

5/29/2014 Ratified R 206

6/2/2014 Signed By Governor

6/6/2014 Effective date 06/02/14

6/10/2014 Act No. 184

**VERSIONS OF THIS BILL**

[1/24/2013](file:///p:\pprever\2013-14\294_20130124.docx)

[2/27/2013](file:///p:\pprever\2013-14\294_20130227.docx)

[2/28/2013](file:///p:\pprever\2013-14\294_20130228.docx)

[3/6/2013](file:///p:\pprever\2013-14\294_20130306.docx)

[3/7/2013](file:///p:\pprever\2013-14\294_20130307.docx)

[5/15/2014](file:///p:\pprever\2013-14\294_20140515.docx)

(A184, R206, S294)

**AN ACT TO AMEND SECTION 6‑4‑10, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE EXPENDITURE OF LOCAL ACCOMMODATIONS TAX REVENUES, SO AS TO CLARIFY THAT IN CERTAIN SITUATIONS, FUNDS MAY BE USED FOR BEACH RENOURISHMENT, AND TO ALLOW A MUNICIPALITY OR COUNTY, IN CERTAIN SITUATIONS, UPON A TWO‑THIRDS VOTE OF THE MEMBERSHIP OF THE LOCAL GOVERNING BODY, TO HOLD THE FUNDS FOR MORE THAN TWO YEARS IF THE FUNDS ARE COMMITTED FOR THE CONTROL AND REPAIR OF WATERFRONT EROSION, INCLUDING BEACH RENOURISHMENT.**

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

**Accommodations tax revenue used for beach renourishment**

SECTION 1. Section 6‑4‑10(4)(b) of the 1976 Code is amended to read:

“(b) The funds received by a county or municipality which has a high concentration of tourism activity may be used to provide additional county and municipal services including, but not limited to, law enforcement, traffic control, public facilities, and highway and street maintenance, as well as the continual promotion of tourism. The funds must not be used as an additional source of revenue to provide services normally provided by the county or municipality but to promote tourism and enlarge its economic benefits through advertising, promotion, and providing those facilities and services which enhance the ability of the county or municipality to attract and provide for tourists.

‘Tourism‑related expenditures’ include:

(i) advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;

(ii) promotion of the arts and cultural events;

(iii) construction, maintenance, and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities;

(iv) the criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourists;

(v) public facilities such as restrooms, dressing rooms, parks, and parking lots;

(vi) tourist shuttle transportation;

(vii) control and repair of waterfront erosion, including beach renourishment;

(viii) operating visitor information centers.”

**Accommodations tax revenue, extension for beach renourishment**

SECTION 2. Section 6‑4‑10(4)(c) of the 1976 Code is amended to read:

“(c)(i) Allocations to the special fund must be spent by the municipality or county within two years of receipt. However, the time limit may be extended upon the recommendation of the local governing body of the county or municipality and approval of the oversight committee established pursuant to Section 6‑4‑35. An extension must include provisions that funds be committed for a specific project or program.

(ii) Notwithstanding the provisions of subsubitem (i), upon a two‑thirds affirmative vote of the membership of the appropriate local governing body, a county or municipality may carry forward unexpended allocations to the special fund beyond two years provided that the county or municipality commits use of the funds exclusively to the control and repair of waterfront erosion, including beach renourishment. The county or municipality annually shall notify the oversight committee, established pursuant to Section 6‑4‑35, of the basic activity of the committed funds, including beginning balance, deposits, expenditures, and ending balance.”

**Time effective**

SECTION 3. This act takes effect upon approval by the Governor.

Ratified the 29th day of May, 2014.

Approved the 2nd day of June, 2014.

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