**South Carolina General Assembly**

120th Session, 2013-2014

**H. 3783**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Lucas

Document Path: l:\council\bills\nl\13153dg13.docx

Companion/Similar bill(s): 481

Introduced in the House on March 7, 2013

Introduced in the Senate on May 1, 2013

Last Amended on April 25, 2013

Currently residing in the Senate Committee on **Ethics**

Summary: Admissions license tax exemption for motorsports entertainment complex

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/7/2013 House Introduced and read first time ([House Journal‑page 15](file:///h:\HJ%20Archive\2013\03-07-13.docx))

3/7/2013 House Referred to Committee on **Ways and Means** ([House Journal‑page 15](file:///h:\HJ%20Archive\2013\03-07-13.docx))

4/18/2013 House Committee report: Favorable **Ways and Means** ([House Journal‑page 23](file:///h:\HJ%20Archive\2013\04-18-13.docx))

4/24/2013 House Debate adjourned until Thur., 4‑25‑13 ([House Journal‑page 149](file:///h:\HJ%20Archive\2013\04-24-13.docx))

4/25/2013 House Requests for debate‑Rep(s). Wells ([House Journal‑page 37](file:///h:\HJ%20Archive\2013\04-25-13.docx))

4/25/2013 House Amended ([House Journal‑page 37](file:///h:\HJ%20Archive\2013\04-25-13.docx))

4/25/2013 House Read second time ([House Journal‑page 37](file:///h:\HJ%20Archive\2013\04-25-13.docx))

4/25/2013 House Roll call Yeas‑94 Nays‑10 ([House Journal‑page 39](file:///h:\HJ%20Archive\2013\04-25-13.docx))

4/30/2013 House Read third time and sent to Senate ([House Journal‑page 28](file:///h:\HJ%20Archive\2013\04-30-13.docx))

5/1/2013 Senate Introduced and read first time ([Senate Journal‑page 4](file:///h:\SJ%20Archive\2013\05-01-13.docx))

5/1/2013 Senate Referred to Committee on **Finance** ([Senate Journal‑page 4](file:///h:\SJ%20Archive\2013\05-01-13.docx))

5/8/2013 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 7](file:///h:\SJ%20Archive\2013\05-08-13.docx))

5/28/2013 Senate Read second time ([Senate Journal‑page 13](file:///h:\SJ%20Archive\2013\05-28-13.docx))

5/28/2013 Senate Roll call Ayes‑23 Nays‑7 ([Senate Journal‑page 13](file:///h:\SJ%20Archive\2013\05-28-13.docx))

6/6/2013 Senate Recommitted to Committee on **Ethics** ([Senate Journal‑page 45](file:///h:\SJ%20Archive\2013\06-06-13.docx))

**VERSIONS OF THIS BILL**

[3/7/2013](file:///p:\pprever\2013-14\3783_20130307.docx)

[4/18/2013](file:///p:\pprever\2013-14\3783_20130418.docx)

[4/25/2013](file:///p:\pprever\2013-14\3783_20130425.docx)

[5/8/2013](file:///p:\pprever\2013-14\3783_20130508.docx)

~~Indicates Matter Stricken~~

Indicates New Matter

COMMITTEE REPORT

May 8, 2013

**H. 3783**

Introduced by Rep. Lucas

S. Printed 5/8/13--S.

Read the first time May 1, 2013.

**THE COMMITTEE ON FINANCE**

To whom was referred a Bill (H. 3783) to amend Section 12‑21‑2425, Code of Laws of South Carolina, 1976, relating to the admissions license tax exemption for a motorsports entertainment complex, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass:

HUGH K. LEATHERMAN, SR. for Committee.

**A** **BILL**

TO AMEND SECTION 12‑21‑2425, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE ADMISSIONS LICENSE TAX EXEMPTION FOR A MOTORSPORTS ENTERTAINMENT COMPLEX, SO AS TO REQUIRE THE COMPLEX TO BE A NASCAR SANCTIONED SPEEDWAY THAT HOSTS AT LEAST ONE RACE EACH YEAR FEATURING THE PREEMINENT NASCAR CUP SERIES, INSTEAD OF REQUIRING THE SPEEDWAY TO HAVE AT LEAST SIXTY THOUSAND SEATS FOR RACE PATRONS.

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

SECTION 1. Section 12‑21‑2425(B)(1) of the 1976 Code is amended to read:

“(1) ~~has at least sixty thousand fixed seats for race patrons~~ is a NASCAR sanctioned motor speedway or racetrack that hosted at least one NASCAR Sprint Cup Series race in 2012, and continues to host at least one NASCAR Sprint Cup Series race, or any successor race featuring the same NASCAR Cup series;”

SECTION 2. This act takes effect for tax years beginning after 2012.

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