**South Carolina General Assembly**

120th Session, 2013-2014

**A208, R262, H4871**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Harrell, Owens, Bannister, Erickson, Forrester, Rutherford, Cobb‑Hunter, Hayes, White and Mitchell

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Introduced in the House on March 6, 2014

Introduced in the Senate on March 13, 2014

Last Amended on May 20, 2014

Passed by the General Assembly on May 22, 2014

Governor's Action: June 2, 2014, Signed

Summary: Charter schools

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/6/2014 House Introduced, read first time, placed on calendar without reference ([House Journal‑page 24](file:///H:\HJ%20Archive\2014\03-06-14.docx))

3/12/2014 House Member(s) request name added as sponsor: Mitchell

3/12/2014 House Read second time ([House Journal‑page 18](file:///H:\HJ%20Archive\2014\03-12-14.docx))

3/12/2014 House Roll call Yeas‑113 Nays‑0 ([House Journal‑page 18](file:///H:\HJ%20Archive\2014\03-12-14.docx))

3/12/2014 House Unanimous consent for third reading on next legislative day ([House Journal‑page 18](file:///H:\HJ%20Archive\2014\03-12-14.docx))

3/13/2014 House Read third time and sent to Senate ([House Journal‑page 328](file:///H:\HJ%20Archive\2014\03-13-14.docx))

3/13/2014 Senate Introduced and read first time ([Senate Journal‑page 6](file:///H:\SJ%20Archive\2014\03-13-14.docx))

3/13/2014 Senate Referred to Committee on **Education** ([Senate Journal‑page 6](file:///H:\SJ%20Archive\2014\03-13-14.docx))

5/6/2014 Senate Committee report: Favorable with amendment **Education** ([Senate Journal‑page 12](file:///H:\SJ%20Archive\2014\05-06-14.docx))

5/20/2014 Senate Committee Amendment Adopted ([Senate Journal‑page 17](file:///H:\SJ%20Archive\2014\05-20-14.docx))

5/20/2014 Senate Read second time ([Senate Journal‑page 17](file:///H:\SJ%20Archive\2014\05-20-14.docx))

5/20/2014 Senate Roll call Ayes‑39 Nays‑0 ([Senate Journal‑page 17](file:///H:\SJ%20Archive\2014\05-20-14.docx))

5/21/2014 Senate Read third time and sent to House ([Senate Journal‑page 30](file:///H:\SJ%20Archive\2014\05-21-14.docx))

5/22/2014 House Concurred in Senate amendment and enrolled ([House Journal‑page 29](file:///H:\HJ%20Archive\2014\05-22-14.docx))

5/22/2014 House Roll call Yeas‑98 Nays‑0 ([House Journal‑page 29](file:///H:\HJ%20Archive\2014\05-22-14.docx))

5/29/2014 Ratified R 262

6/2/2014 Signed By Governor

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

6/10/2014 Act No. 208

**VERSIONS OF THIS BILL**

[3/6/2014](file:///p:\pprever\2013-14\4871_20140306.docx)

[3/6/2014-A](file:///p:\pprever\2013-14\4871_20140306A.docx)

[5/6/2014](file:///p:\pprever\2013-14\4871_20140506.docx)

[5/20/2014](file:///p:\pprever\2013-14\4871_20140520.docx)

(A208, R262, H4871)

**AN ACT TO AMEND SECTION 59‑40‑140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO VARIOUS PROVISIONS PERTAINING TO CHARTER SCHOOLS INCLUDING A PROVISION EXEMPTING ALL EARNINGS OR PROPERTY OF CHARTER SCHOOLS FROM** **STATE OR LOCAL TAXATION, EXCEPT FOR THE SALES TAX, SO AS TO CLARIFY THAT PROPERTY OF CHARTER SCHOOLS EXEMPT FROM SUCH TAXATION INCLUDES OWNED OR LEASED PROPERTY.**

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

**Earnings on property exempt from state and local tax, sales tax exempted**

SECTION 1. Section 59‑40‑140(K) of the 1976 Code, as last amended by Act 164 of 2012, is further amended to read:

“(K) Charter schools are exempt from state and local taxation, except the sales tax, on their earnings and property whether owned or leased. Instruments of conveyance to or from a charter school are exempt from all types of taxation of local or state taxes and transfer fees.”

**Time effective**

SECTION 2. 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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