**South Carolina General Assembly**

120th Session, 2013-2014

**H. 5355**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. R.L. Brown, Whipper and King

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Introduced in the House on June 3, 2014

Currently residing in the House Committee on **Ways and Means**

Summary: Accommodation Tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

6/3/2014 House Introduced and read first time ([House Journal‑page 53](file:///H:\HJ%20Archive\2014\06-03-14.docx))

6/3/2014 House Referred to Committee on **Ways and Means** ([House Journal‑page 53](file:///H:\HJ%20Archive\2014\06-03-14.docx))

**VERSIONS OF THIS BILL**

[6/3/2014](file:///p:\pprever\2013-14\5355_20140603.docx)

**A** **BILL**

TO AMEND SECTIONS 12‑36‑2620, 12‑36‑2630, AND 12‑36‑2640, CODE OF LAWS OF SOUTH CAROLINA, 1976, ALL RELATING TO THE COMPONENTS OF CERTAIN TAXES, SO AS TO PROVIDE THAT ONE PERCENT OF THE SALES AND USE TAX, ACCOMMODATIONS TAX, AND CASUAL EXCISE TAX DOES NOT APPLY TO PERSONS SEVENTY‑FIVE YEARS OF AGE OR OLDER RATHER THAN EIGHTY‑FIVE YEARS OF AGE; AND TO AMEND SECTION 12‑36‑2646, RELATING TO POSTING NOTICE OF THE TAX EXCLUSION, SO AS TO MAKE A CONFORMING CHANGE.

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

SECTION 1. Sections 12‑36‑2620 through 12‑36‑2640 of the 1976 Code are amended to read:

“Section 12‑36‑2620. The taxes imposed by Sections 12‑36‑910, 12‑36‑920(B), 12‑36‑1310, and 12‑36‑1320 are composed of two taxes as follows:

(1) a four percent tax, which must be credited as provided in Section 59‑21‑1010(A); and

(2) a one percent tax, which must be credited as provided in Section 59‑21‑1010(B). The one percent tax specified in this item does not apply to sales to an individual ~~eighty~~ seventy‑five years of age or older purchasing tangible personal property for his own personal use, if at the time of sale, the individual requests the one percent exclusion from tax and provides the retailer with proof of age.

Section 12‑36‑2630. The tax imposed by Section 12‑36‑920(A) is composed of three taxes as follows:

(1) a four percent tax which must be credited as provided in Section 59‑21‑1010(A); and

(2) a one percent tax, which must be credited as provided in Section 59‑21‑1010(B). The one percent tax specified in this item (2) does not apply to sales to an individual ~~eighty~~ seventy‑five years of age or older purchasing tangible personal property for his own personal use, if at the time of sale, the individual requests the one percent exclusion from tax and provides the retailer with proof of age; and

(3) a two percent local accommodations tax, which must be credited to the political subdivisions of the State in accordance with Chapter 4, Title 6. The proceeds of this tax, less the department’s actual increase in the cost of administration and the expenses of the Tourism Expenditure Review Committee established pursuant to Section 6‑4‑35, must be remitted quarterly to the municipality or the county in which it is collected. The two percent tax provided by this item may not be increased except upon approval of two‑thirds of the membership of each House of the General Assembly. However, the tax may be decreased or repealed by a simple majority of the membership of each House of the General Assembly.

The tax imposed by Section 12‑36‑920 must be billed and paid in a single item listed as tax, without itemizing the taxes referred to in this section.

Section 12‑36‑2640. The tax imposed by Section 12‑36‑1710 is composed of two taxes as follows:

(1) a four percent tax which must be credited to the general fund of the State; and

(2) a one percent tax which must be credited as provided in Section 59‑21‑1010(B). The one percent tax specified in this item does not apply to the issuance of certificates of title or other proof of ownership to an individual ~~eighty~~ seventy‑five years of age or older titling or registering a motor vehicle, motorcycle, boat, motor, or airplane for his own personal use, if at the time of sale, the individual requests the one percent exclusion from tax and provides the retailer with proof of age.”

SECTION 2. Section 12‑36‑2646 of the 1976 Code is amended to read:

“Section 12‑36‑2646. (A) Retailers shall post a sign at each entrance or each cash register which advises individuals ~~eighty~~ seventy‑five years of age or older of the one percent exclusion from tax available under Sections 12‑36‑2620, 12‑36‑2630, and 12‑36‑2640.

(B) A retailer who fails to post the required signs is subject to a penalty of up to one hundred dollars for each month or portion of the month the sign or signs are not posted. Continued failure to post the signs after a written warning from the Department of Revenue may result in revocation of the retailer’s retail license in accordance with Section 12‑54‑90. Failure to post the signs does not give rise to a case of action by an individual ~~eighty~~ seventy‑five years of age or older who failed to request the exclusion and provide proof of age at the time of sale.”

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

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