



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE
STATEMENT OF ESTIMATED FISCAL IMPACT
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Bill Number: H. 4994
Author: Bernstein
Subject: Special tax districts
Requestor: House Ways and Means
RFA Analyst(s): Jolliff
Impact Date: February 29, 2016

Estimate of Fiscal Impact

	FY 2016-17	FY 2017-18
State Expenditure		
General Fund	\$0	\$0
Other and Federal	\$0	\$0
Full-Time Equivalent Position(s)	0.00	0.00
State Revenue		
General Fund	\$0	\$0
Other and Federal	\$0	\$0
Local Expenditure	Undetermined	\$0
Local Revenue	Undetermined	\$0

Fiscal Impact Summary

The bill is not expected to impact state expenditures or revenues for the General Fund, Federal Funds, or Other Funds.

Revenue and Fiscal Affairs is unable to determine the impact of the bill on local expenditures or revenues due to the permissive nature of the bill, which allows local jurisdictions to form special tax districts for repairing infrastructure damaged in the October 2015 flooding.

Explanation of Fiscal Impact

State Expenditure

N/A

State Revenue

N/A

Local Expenditure

This bill authorizes counties and municipalities affected by the flooding in October 2015 to create a special tax district to generate revenue to repair damaged infrastructure. The bill does not specify a definition of counties and municipalities affected by the October floods. We anticipate that the twenty-four counties designated by FEMA as eligible for disaster assistance resulting from the flooding will qualify. These counties are Bamberg, Berkeley, Calhoun, Charleston, Clarendon, Colleton, Darlington, Dorchester, Fairfield, Florence, Georgetown, Greenville, Greenwood, Horry, Kershaw, Lee, Lexington, Marion, Newberry, Orangeburg, Richland, Spartanburg, Sumter, and Williamsburg.

The bill allows qualifying local jurisdictions to form a special tax district through the following three methods: petition by fifteen percent of the electorate in a proposed special tax district and a positive majority vote under special election, petition by seventy-five percent of the electorate and passage of a local ordinance by the local governing body, or passage of a local ordinance by county council for a special tax district that encompasses the entire unincorporated area of the county. Due to the permissive nature of the bill, we are unable to determine which local jurisdictions would form a special tax district and cannot determine the impact on local expenditures.

Local Revenue

This bill authorizes counties and municipalities impacted by the flooding in October 2015 to create a special tax district to generate revenue to repair the damaged infrastructure. Due to the permissive nature of the bill, we are unable to determine which local jurisdictions would form a special tax district and cannot determine the impact on local revenues.



Frank A. Rainwater, Executive Director