



**SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE**  
**STATEMENT OF ESTIMATED FISCAL IMPACT**  
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**Bill Number:** H.5078 As amended by House Ways and Means on April 20, 2016  
**Author:** White  
**Subject:** Local sales and use taxes  
**Requestor:** House Ways and Means  
**RFA Analyst(s):** Dunbar and Kokolis  
**Impact Date:** April 22, 2016

**Estimate of Fiscal Impact**

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

**Fiscal Impact Summary**

This bill as amended would have no expenditure or revenue impact on the General Fund, Federal Funds, or Other Funds from this bill.

**Explanation of Fiscal Impact**

**Explanation of Amendment by the Ways and Means Committee on April 20, 2016**

**State Expenditure**

The Department of Revenue indicates that there is no expenditure impact to the General Fund, Federal Funds, or Other Funds from this bill.

**State Revenue**

N/A

**Local Expenditure**

N/A

**Local Revenue**

This bill adds Section 4-10-10 to define general election as the first Tuesday following the first Monday in November of any year. Sections 4-10-330 and 4-10-340 are amended to eliminate the provision that requires a Capital Projects Sales Tax end on an odd-numbered year. This bill would have no revenue impact on the General Fund, Federal Funds, or Other Funds. The revenue impact of the amended bill is unchanged from the bill as filed.

## **Explanation of Bill filed on March 9, 2016**

### **State Expenditure**

The Department of Revenue indicates that there is no expenditure impact to the General Fund, Federal Funds, or Other Funds from this bill.

### **State Revenue**

N/A

### **Local Expenditure**

N/A

### **Local Revenue**

This bill adds Section 4-10-10 to define general election as the first Tuesday following the first Monday in November in each even-numbered year for the Local Option Sales Tax. Sections 4-10-330 and 4-10-340 are amended to eliminate the provision that requires a Capital Projects Sales Tax end on an odd-numbered year. This bill would have no revenue impact on the General Fund, Federal Funds, or Other Funds.



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Frank A. Rainwater, Executive Director