



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE
STATEMENT OF ESTIMATED FISCAL IMPACT
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Bill Number: S. 0379 As amended by the House of Representatives on June 3, 2015
 Author: Courson
 Requestor: House of Representatives
 Date: June 4, 2015
 Subject: County tax officials
 RFA Analyst(s): Jolliff, Shealy, and Wren

Estimate of Fiscal Impact

	FY 2015-16	FY 2016-17
State Expenditure		
General Fund	N/A	N/A
Other and Federal	Minimal	N/A
Full-Time Equivalent Position(s)	0.00	0.00
State Revenue		
General Fund	N/A	N/A
Other and Federal	N/A	N/A
Local Expenditure	N/A	N/A
Local Revenue	(Less than \$100,000)	N/A

Fiscal Impact Summary

The Department of Motor Vehicles indicates that the bill will have a minimal impact on Other Funds for reprogramming costs, which can be absorbed by the department. The Department of Revenue has not indicated that the bill will have an expenditure impact. Based upon contact with local officials, the bill makes technical changes to conform to current practices and is not expected to impact local expenditures. The impact, if any, on local property tax revenues is expected to be a reduction of less than \$100,000 statewide due to simplification of the refund process.

Explanation of Fiscal Impact

State Expenditure

Department of Motor Vehicles. The department has indicated that this bill will have a minimal expenditure impact on Other Funds for reprogramming costs, which can be absorbed by the department.

Department of Revenue. The Department of Revenue has not indicated that the bill will have an expenditure impact.

State Revenue

N/A

Local Expenditure

Based upon contact with local officials, the bill makes technical changes to conform to current practices and is not expected to impact local expenditures.

Local Revenue

Explanation of Amendment (June 3, 2015)-By the House of Representatives

The amendment modifies Section 12-39-220 relating to property taxes for properties that were omitted from the property tax rolls due to an error on the part of the county. The section is amended to specify that a county may only collect property taxes for three prior tax years before the discovery of the error. This change does not impact the time period for recovery of taxes in the event that the taxpayer committed fraud. The SC Association of Auditors, Treasurers and Tax Collectors (SCATT) has indicated that it is current practice to collect only three prior years for taxes that were not charged or paid due to an error by the county. Based upon this, we do not anticipate that this amendment will impact local revenues or expenditures.

The impact of the remaining sections of the bill as amended is unchanged.

Explanation of Bill filed January 28, 2015

The bill makes numerous changes to sections in Title 12 relating to property taxes to conform the Code to current practices, to remove outdated references, and to update sections of the Code to reflect recent legislative amendments.

Section 19 of the bill amends Section 12-37-2725 to allow Form 5051 issued by the Department of Motor Vehicles to substitute for the license plate and registration certificate when applying for a prorated property tax refund on a vehicle when the owner moves out of state. The impact, if any, on local property tax revenues is expected to be a reduction of less than \$100,000 statewide due to simplification of the refund process. We do not anticipate a local revenue impact from the other technical changes in the bill.



Frank A. Rainwater, Executive Director