



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE
STATEMENT OF ESTIMATED FISCAL IMPACT
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Bill Number: S.0683
 Author: O'Dell
 Requestor: Senate Finance
 Date: May 12, 2015
 Subject: Local Sales and Use Tax
 RFA Analyst(s): Dunbar and Shealy

Estimate of Fiscal Impact

	FY 2015-16	FY 2016-17
State Expenditure		
General Fund	N/A	N/A
Other and Federal	N/A	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	N/A	N/A

Fiscal Impact Summary

There is no expenditure or revenue impact on the General Fund, Federal Funds, or Other Funds from this bill.

Explanation of Fiscal Impact

State Expenditure

The Department of Revenue indicates this bill would have no expenditure impact on the General Fund, Federal Funds, or Other Funds.

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. Sections 4-10-330 and 4-10-340 are amended to eliminate the provision that requires the Capital Projects tax end on an odd-numbered year. This bill would have no revenue impact on the General Fund, Federal Funds, or Other Funds.



 Frank A. Rainwater, Executive Director