**A** **BILL**

TO AMEND SECTION 4‑10‑470, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO COUNTIES IN WHICH THE EDUCATION CAPITAL IMPROVEMENTS SALES AND USE TAX MAY BE IMPOSED, SO AS TO REVISE THE CRITERIA APPLICABLE TO CERTAIN COUNTIES IN ORDER FOR THEM TO PLACE THE QUESTION OF IMPOSING THIS SALES AND USE TAX ON A REFERENDUM BALLOT.

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

SECTION 1. Section 4‑10‑470(F) of the 1976 Code, as added by Act 290 of 2014, is amended to read:

“(F) The Education Capital Improvements Sales and Use Tax authorized by this article also may be imposed in a county which does not meet the collection requirements of subsection (A) so long as:

(1) immediately prior to the imposition date, if approved, the county is imposing the local option sales tax imposed pursuant to Article 1, and the county ~~has~~ had not imposed that tax for twenty years or more as of the date the imposition of the education capital improvements sales tax authorized in this article was first proposed in that county in a 2014 referendum, in which any portion of a calendar year counts as a year, and no other local sales and use tax that is administered by the Department of Revenue is imposed in the county; and

(2) the county collected at least one hundred thousand dollars in state accommodations taxes as imposed pursuant to Section 12‑36‑920(A) in the most recent fiscal year for which full collection figures are available.

Once a county meets the provisions of item (1) and the threshold in item (2), it thereafter remains eligible to impose this tax pursuant to this subsection.”

SECTION 2. This act takes effect upon approval by the Governor.

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