**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, TO ENACT THE “SOUTH CAROLINA MARKETPLACE AND INFRASTRUCTURE IMPROVEMENT ACT” BY ADDING SECTION 12‑36‑960 SO AS TO REQUIRE THE DEPARTMENT OF REVENUE TO TAKE CERTAIN NECESSARY ADMINISTRATIVE ACTIONS IN THE EVENT THE CONGRESS OF THE UNITED STATES ENACTS LEGISLATION REQUIRING STATES TO COLLECT SALES AND USE TAX FROM REMOTE SELLERS, TO PROVIDE THAT IF THE CONGRESS OF THE UNITED STATES ENACTS LEGISLATION THAT PERMITS STATES TO COLLECT SALES AND USE TAX FROM REMOTE SELLERS, THE DEPARTMENT SHALL REQUIRE THE COLLECTION OF SALES AND USE TAX FROM REMOTE SELLERS, AND TO PROVIDE THAT SALES AND USE TAX REVENUE COLLECTED PURSUANT TO THIS ACT MUST BE CREDITED TO THE STATE HIGHWAY FUND FOR THE CONSTRUCTION AND IMPROVEMENT OF ROADS AND BRIDGES.

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

SECTION 1. This act may be cited as the “South Carolina Marketplace and Infrastructure Improvement Act”.

SECTION 2. Article 9, Chapter 36, Title 12 of the 1976 Code is amended by adding:

“Section 12‑36‑960. (A) If the Congress of the United States enacts legislation that requires states to simplify the administration of their sales and use taxes as a condition to require remote sellers to collect and remit their state and local sales taxes, the department shall take all administrative actions necessary to facilitate the state’s compliance with the minimum simplification requirements, including, but not limited to:

(1) providing adequate software and services to remote sellers and single and consolidated providers that identify the applicable destination rate, including the state and local sales tax rate, to be applied on sales on which the State imposes sales and use tax;

(2) providing certification procedures for both single providers and consolidated providers to make software and services available to remote sellers;

(3) ensuring that no more than one audit be performed or required for all state and local taxing jurisdictions within the State; and

(4) requiring that no more than one sales and use tax return per month be filed with the department by any remote seller or any single or consolidated provider on behalf of such remote seller.

(B)(1) If the Congress of the United States enacts legislation that permits states to require remote sellers to collect sales and use tax, the department shall, as permitted by such federal legislation, require collection of sales and use tax by any remote seller, or a single or consolidated provider acting on behalf of a remote seller. If the federal legislation has an exemption for sellers whose sales are less than a minimum amount, then in determining such amount, the sales made by all persons related within the meanings of subsections (b) and (c) of Section 267 or Section 707(b)(1) of the Internal Revenue Code of 1986 shall be aggregated.

(2) Upon the imposition of the tax pursuant to this subsection, the department also must meet the requirements of subsection (A).

(C) Notwithstanding any other provision of law, any state sales and use tax revenue collected pursuant to this section, for which the remote seller would not otherwise be required to remit sales tax, shall be credited to the State Highway Fund for the construction and improvement of roads and bridges. For purposes of this subsection, the term ‘state sales and use tax’ does not include locally imposed sales taxes administered by the Department of Revenue.”

SECTION 3. This act takes effect upon approval by the Governor.

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