**South Carolina General Assembly**

122nd Session, 2017-2018

**A68, R103, H3406**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. G.M. Smith

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Introduced in the House on January 11, 2017

Introduced in the Senate on January 31, 2017

Last Amended on May 10, 2017

Passed by the General Assembly on May 11, 2017

Governor's Action: May 19, 2017, Signed

Summary: Maintenance tax imposed by Workers' Comp Commissions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/11/2017 House Introduced and read first time ([House Journal‑page 34](file:///h:\hj\20170111.docx))

1/11/2017 House Referred to Committee on **Judiciary** ([House Journal‑page 34](file:///h:\hj\20170111.docx))

1/25/2017 House Committee report: Favorable **Judiciary** ([House Journal‑page 5](file:///h:\hj\20170125.docx))

1/26/2017 House Read second time ([House Journal‑page 22](file:///h:\hj\20170126.docx))

1/26/2017 House Roll call Yeas‑105 Nays‑0 ([House Journal‑page 22](file:///h:\hj\20170126.docx))

1/26/2017 House Unanimous consent for third reading on next legislative day ([House Journal‑page 23](file:///h:\hj\20170126.docx))

1/27/2017 House Read third time and sent to Senate ([House Journal‑page 2](file:///h:\hj\20170127.docx))

1/31/2017 Senate Introduced and read first time ([Senate Journal‑page 21](file:///h:\sj\20170131.docx))

1/31/2017 Senate Referred to Committee on **Judiciary** ([Senate Journal‑page 21](file:///h:\sj\20170131.docx))

2/14/2017 Senate Recalled from Committee on **Judiciary** ([Senate Journal‑page 4](file:///h:\sj\20170214.docx))

2/14/2017 Senate Committed to Committee on **Finance** ([Senate Journal‑page 4](file:///h:\sj\20170214.docx))

5/2/2017 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 19](file:///h:\sj\20170502.docx))

5/3/2017 Scrivener's error corrected

5/9/2017 Senate Committee Amendment Adopted ([Senate Journal‑page 32](file:///h:\sj\20170509.docx))

5/9/2017 Senate Read second time ([Senate Journal‑page 32](file:///h:\sj\20170509.docx))

5/9/2017 Senate Roll call Ayes‑35 Nays‑0 ([Senate Journal‑page 32](file:///h:\sj\20170509.docx))

5/10/2017 Scrivener's error corrected

5/10/2017 Senate Read third time and returned to House with amendments ([Senate Journal‑page 39](file:///h:\sj\20170510.docx))

5/10/2017 House Senate amendment amended ([House Journal‑page 94](file:///h:\hj\20170510.docx))

5/10/2017 House Returned to Senate with amendments ([House Journal‑page 94](file:///h:\hj\20170510.docx))

5/10/2017 House Roll call Yeas‑102 Nays‑0 ([House Journal‑page 95](file:///h:\hj\20170510.docx))

5/11/2017 Senate Concurred in House amendment and enrolled ([Senate Journal‑page 112](file:///h:\sj\20170511.docx))

5/11/2017 Senate Roll call Ayes‑37 Nays‑0 ([Senate Journal‑page 112](file:///h:\sj\20170511.docx))

5/15/2017 Ratified R 103

5/19/2017 Signed By Governor

5/25/2017 Effective date See Act

5/31/2017 Act No. 68

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3406&session=122&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/11/2017](file:///p:\pprever\2017-18\3406_20170111.docx)

[1/25/2017](file:///p:\pprever\2017-18\3406_20170125.docx)

[5/2/2017](file:///p:\pprever\2017-18\3406_20170502.docx)

[5/3/2017](file:///p:\pprever\2017-18\3406_20170503.docx)

[5/9/2017](file:///p:\pprever\2017-18\3406_20170509.docx)

[5/10/2017](file:///p:\pprever\2017-18\3406_20170510.docx)

[5/10/2017-A](file:///p:\pprever\2017-18\3406_20170510A.docx)

(A68, R103, H3406)

**AN ACT TO AMEND ACT 95 OF 2013, RELATING TO THE MAINTENANCE TAX IMPOSED BY THE WORKERS’ COMPENSATION COMMISSION ON SELF‑INSURERS, SO AS TO DELETE AN UNCODIFIED PROVISION THAT TERMINATES THE ACT FIVE YEARS AFTER ITS EFFECTIVE DATE; AND TO AMEND SECTION 12‑21‑2420, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO ADMISSIONS TAX EXEMPTIONS, SO AS TO INCLUDE THE AMOUNT THAT AN ACCREDITED COLLEGE OR UNIVERSITY REQUIRES A SEASON TICKET HOLDER TO PAY TO A NONPROFIT ATHLETIC BOOSTER ORGANIZATION THAT IS EXEMPT FROM FEDERAL INCOME TAXATION IN ORDER TO RECEIVE THE RIGHT TO PURCHASE ATHLETIC EVENT TICKETS.**

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

**Effective date for Act 95 of 2013 revised**

SECTION 1. Section 2 of Act 95 of 2013 is amended to read:

“SECTION 2. This act takes effect July 1, 2017, and must be terminated five years after the effective date of the act unless otherwise authorized by the General Assembly. Beginning on July 1, 2014, and on each July first thereafter, the South Carolina Workers’ Compensation Commission must report to the Chairman of House Ways and Means Committee, the Chairman of Senate Finance Committee, and the Governor the amount of money the agency has received in the previous fiscal year pursuant to this act.”

**Admissions tax exemptions, time effective**

SECTION 2. A. Section 12‑21‑2420 of the 1976 Code, as last amended by Act 242 of 2014, is further amended by adding an appropriately lettered new item at the end to read:

“( ) any amount that an accredited college or university requires a season ticket holder to pay to a nonprofit athletic booster organization that is exempt from federal income taxation in order to receive the right to purchase athletic event tickets.”

B. This SECTION takes effect July 1, 2017.

**Severability**

SECTION 3. If any section, subsection, paragraph, subparagraph, sentence, clause, phrase, or word of this act is for any reason held to be unconstitutional or invalid, such holding shall not affect the constitutionality or validity of the remaining portions of this act, the General Assembly hereby declaring that it would have passed this act, and each and every section, subsection, paragraph, subparagraph, sentence, clause, phrase, and word thereof, irrespective of the fact that any one or more other sections, subsections, paragraphs, subparagraphs, sentences, clauses, phrases, or words hereof may be declared to be unconstitutional, invalid, or otherwise ineffective.

**Time effective**

SECTION 4. This act takes effect upon approval of the Governor.

Ratified the 15th day of May, 2017.

Approved the 19th day of May, 2017.

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