**South Carolina General Assembly**

122nd Session, 2017-2018

**A180, R196, S67**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Hutto

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Introduced in the Senate on January 10, 2017

Introduced in the House on February 1, 2017

Last Amended on May 8, 2018

Passed by the General Assembly on May 9, 2018

Governor's Action: May 17, 2018, Signed

Summary: Redevelopment fees

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/13/2016 Senate Prefiled

 12/13/2016 Senate Referred to Committee on **Finance**

 1/10/2017 Senate Introduced and read first time ([Senate Journal‑page 46](file:///h%3A%5Csj%5C20170110.docx))

 1/10/2017 Senate Referred to Committee on **Finance** ([Senate Journal‑page 46](file:///h%3A%5Csj%5C20170110.docx))

 1/19/2017 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 10](file:///h%3A%5Csj%5C20170119.docx))

 1/26/2017 Senate Committee Amendment Adopted ([Senate Journal‑page 12](file:///h%3A%5Csj%5C20170126.docx))

 1/26/2017 Senate Read second time ([Senate Journal‑page 12](file:///h%3A%5Csj%5C20170126.docx))

 1/26/2017 Senate Roll call Ayes‑41 Nays‑0 ([Senate Journal‑page 12](file:///h%3A%5Csj%5C20170126.docx))

 1/31/2017 Senate Read third time and sent to House ([Senate Journal‑page 28](file:///h%3A%5Csj%5C20170131.docx))

 2/1/2017 House Introduced and read first time ([House Journal‑page 6](file:///h%3A%5Chj%5C20170201.docx))

 2/1/2017 House Referred to Committee on **Ways and Means** ([House Journal‑page 6](file:///h%3A%5Chj%5C20170201.docx))

 5/3/2018 House Recalled from Committee on **Ways and Means** ([House Journal‑page 26](file:///h%3A%5Chj%5C20180503.docx))

 5/8/2018 House Amended ([House Journal‑page 46](file:///h%3A%5Chj%5C20180508.docx))

 5/8/2018 House Read second time ([House Journal‑page 46](file:///h%3A%5Chj%5C20180508.docx))

 5/8/2018 House Roll call Yeas‑95 Nays‑7 ([House Journal‑page 46](file:///h%3A%5Chj%5C20180508.docx))

 5/9/2018 House Read third time and returned to Senate with amendments ([House Journal‑page 29](file:///h%3A%5Chj%5C20180509.docx))

 5/9/2018 Senate Concurred in House amendment and enrolled ([Senate Journal‑page 10](file:///h%3A%5Csj%5C20180509.docx))

 5/9/2018 Senate Roll call Ayes‑43 Nays‑0 ([Senate Journal‑page 10](file:///h%3A%5Csj%5C20180509.docx))

 5/14/2018 Ratified R 196

 5/17/2018 Signed By Governor

 5/24/2018 Effective date 05/17/18

 5/31/2018 Act No. 180

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**VERSIONS OF THIS BILL**

[12/13/2016](file:///p%3A%5Cpprever%5C2017-18%5C67_20161213.docx)

[1/19/2017](file:///p%3A%5Cpprever%5C2017-18%5C67_20170119.docx)

[1/26/2017](file:///p%3A%5Cpprever%5C2017-18%5C67_20170126.docx)

[5/3/2018](file:///p%3A%5Cpprever%5C2017-18%5C67_20180503.docx)

[5/8/2018](file:///p%3A%5Cpprever%5C2017-18%5C67_20180508.docx)

(A180, R196, S67)

**AN ACT TO AMEND SECTION 12‑10‑88, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO REDEVELOPMENT FEES, SO AS TO SPECIFY TO WHOM REDEVELOPMENT FEES MAY BE REMITTED; AND BY AMENDING SECTION 31‑12‑70, RELATING TO THE POWERS OF A REDEVELOPMENT AUTHORITY, SO AS TO AUTHORIZE A REDEVELOPMENT AUTHORITY TO USE REDEVELOPMENT FEES ON CERTAIN OPERATING COSTS.**

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

**Redevelopment fees**

SECTION 1. Section 12‑10‑88, of the 1976 Code is amended to read:

 “Section 12‑10‑88. (A) Subject to the conditions provided in subsection (B), South Carolina individual income tax withholding equal to five percent of all South Carolina wages paid with respect to employees that are employed by a federal employer at a closed or realigned federal installation must be remitted by the department to the redevelopment authority vested with authority under Section 31‑12‑40(A) to oversee the closed or realigned federal installation. The amounts of withholding collected and remitted to the applicable redevelopment authority are referred to as ‘redevelopment fees’.

 (B) The department shall remit the redevelopment fees during the period described in subsection (C) for each calendar quarter for which the redevelopment authority provides the department with a timely statement from the federal employer that employs the employees working at the closed or realigned federal installation setting forth the number of employees employed at the installation, the total wages paid to these employees, and the total amount of South Carolina withholding withheld from the employees for each quarter. In order to receive the redevelopment fees for the applicable quarter, the redevelopment authority shall submit the statement within thirty days of the later of the date that the federal employer’s South Carolina withholding tax return is due or the date the federal employer files the withholding tax return. The department may extend the time for submission of the statement at its discretion.

 (C) Redevelopment fees may be remitted to the applicable redevelopment authority for any quarter beginning on or after the date that the applicable redevelopment authority first submits the information described in subsection (B) to the department. If the redevelopment authority fails to provide the department with the required statement within the requisite time limits, no redevelopment fees must be remitted for that quarter. Notwithstanding subsection (A), the redevelopment fee remitted by the department in any fiscal year may not exceed the amount remitted in Fiscal Year 2014‑2015.

 (D) Neither the federal employer nor the applicable redevelopment authority is required to meet the requirements of Section 12‑10‑50 for subsection (A) to apply and the restrictions contained in Section 12‑10‑80(C) do not apply to redevelopment fees.

 (E) For purposes of this section ‘closed or realigned federal installation’ means:

 (1) until January 1, 2028, a federal defense site in which permanent employment was reduced by three thousand or more jobs from the level of such jobs on December 31, 1990, or a federal military base or installation which has been closed or realigned under:

 (a) the Defense Base Closure and Realignment Act of 1990;

 (b) Title 11 of the Defense Authorization Amendments and Base Closure and Realignment Act; or

 (c) Section 2687 of Title 10, United States Code.”

**Redevelopment authority powers**

SECTION 2. Section 31‑12‑70(A) of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

 “( ) to use the redevelopment fees provided pursuant to Section 12‑10‑88 for the administration and implementation of the redevelopment authority’s redevelopment plans which may include programs to reduce unemployment or increase the property tax base in the area served by the authority, including without limitation, by permitting the use of the fees by multicounty economic development not‑for‑profit corporations whose members include one or more counties that contain some or all of the area of operation of the redevelopment authority for their administration and operating costs.”

**Time effective**

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

Ratified the 14th day of May, 2018.

Approved the 17th day of May, 2018.

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