**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 4‑10‑390 SO AS TO PROVIDE THAT FOR ANY COUNTY WHICH BEGAN THE REIMPOSITION OF A CAPITAL PROJECTS SALES TAX ON APRIL 1, 2013, AND REIMPOSED THE TAX AT THE 2016 GENERAL ELECTION, THE REIMPOSED TAX THAT COMMENCED ON APRIL 1, 2013, IS EXTENDED UNTIL APRIL 30, 2020, AND THE COMMENCEMENT OF THE TAX THAT WAS REIMPOSED AT THE 2016 GENERAL ELECTION IS DELAYED UNTIL MAY 1, 2020, AND EXPIRES ON APRIL 30, 2027.

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

SECTION 1. Article 3, Chapter 10, Title 4 of the 1976 Code is amended by adding:

“Section 4‑10‑390. For any county which began the reimposition of a tax authorized by this article on April 1, 2013, and reimposed the tax at the 2016 general election:

(1) the reimposed tax that commenced on April 1, 2013, is extended until April 30, 2020; and

(2) the commencement of the tax that was reimposed at the 2016 general election is delayed until May 1, 2020, and expires on April 30, 2027.”

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

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