INTRODUCED

March 7, 2017

**H. 3899**

Introduced by Regulations and Administrative Procedures Committee

S. Printed 3/7/17--H.

Read the first time March 7, 2017.

**A** **JOINT RESOLUTION**

TO APPROVE REGULATIONS OF THE DEPARTMENT OF REVENUE, RELATING TO HOTELS, MOTELS, AND SIMILAR FACILITIES, DESIGNATED AS REGULATION DOCUMENT NUMBER 4664, PURSUANT TO THE PROVISIONS OF ARTICLE 1, CHAPTER 23, TITLE 1 OF THE 1976 CODE.

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

SECTION 1. The regulations of the Department of Revenue, relating to Hotels, Motels, and Similar Facilities, designated as Regulation Document Number 4664, and submitted to the General Assembly pursuant to the provisions of Article 1, Chapter 23, Title 1 of the 1976 Code, are approved.

SECTION 2. This joint resolution takes effect upon approval by the Governor.

‑‑‑‑XXX‑‑‑‑

SUMMARY AS SUBMITTED

BY PROMULGATING AGENCY.

The South Carolina Department of Revenue is considering amending SC Regulation 117‑307 to add a new subsection, 117‑307.7, to address the application of the sales and use tax to hurricane rental insurance charges. The proposal addresses a change in policy due to the amendment of Code Section 12‑36‑920 by Act No. 172 of 2014. The proposal will summarize the treatment of both optional and mandatory hurricane rental insurance charges under Code Section 12‑36‑920.

The Notice of Drafting was published in the *State Register* on July 22, 2016.

‑‑‑‑XX‑‑‑‑