**A** **BILL**

TO AMEND SECTION 11‑11‑440, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE LIMITATION ON TAX INCREASES AND NEW TAXES WITHIN THE ANNUAL GENERAL APPROPRIATIONS ACT, SO AS TO APPLY THE SAME LIMITATION TO FEES, AND TO PROVIDE THAT IN DETERMINING APPLICABILITY, THE INCREASED OR NEW FEES AND TAXES MUST BE CALCULATED CUMULATIVELY.

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

SECTION 1. Section 11‑11‑440 of the 1976 Code is amended to read:

“Section 11‑11‑440. (A) The General Assembly may not provide for any general tax or fee increase or enact new general taxes or fees in the permanent provisions of the State General Appropriation Act or acts supplemental thereto, and any such general tax or fee increases or new general taxes or fees must be enacted only by separate act.

(B) General tax or fee increases and new general taxes or fees as used in this section mean tax or fee increases and new taxes and fees cumulatively which apply to over fifty percent of the population as a whole.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to the annual general appropriations act for Fiscal Year 2018‑2019.

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