~~Indicates Matter Stricken~~

Indicates New Matter

COMMITTEE REPORT

March 27, 2019

**H. 3205**

Introduced by Rep. B. Newton

S. Printed 3/27/19--H.

Read the first time January 8, 2019.

**THE COMMITTEE ON WAYS AND MEANS**

To whom was referred a Bill (H. 3205) to amend the Code of Laws of South Carolina, 1976, by adding Section 27‑16‑150 so as to provide that the tribe is not required to pay any, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass:

G. MURRELL SMITH, JR. for Committee.

**STATEMENT OF ESTIMATED FISCAL IMPACT**

**Explanation of Fiscal Impact**

**Introduced on January 8, 2019**

**Local Revenue**

This bill exempts the Catawba Indian Tribe from paying fee-in-lieu of school taxes beginning with school years after 2007-08.

SDE indicates that the Catawba Indian Tribe has paid no fee-in-lieu of school taxes to any of the four York School Districts. Therefore, this bill will have no revenue impact on the four school districts in York County.

Frank A. Rainwater, Executive Director

Revenue and Fiscal Affairs Office

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**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 27‑16‑150 SO AS TO PROVIDE THAT THE TRIBE IS NOT REQUIRED TO PAY ANY FEE IN LIEU OF SCHOOL TAXES BEGINNING WITH SCHOOL YEARS AFTER 2007‑2008; AND TO AMEND SECTION 27‑16‑130, RELATING TO THE TAXATION OF THE TRIBE, SO AS TO DELETE A CONTRARY PROVISION.

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

SECTION 1. Chapter 16, Title 27 of the 1976 Code is amended by adding:

“Section 27‑16‑150. Notwithstanding any other provisions of law, the Tribe is not required to pay any fee in lieu of school taxes beginning with school years after 2007‑2008.”

SECTION 2. Section 27‑16‑130(I) of the 1976 Code is amended to read:

“(I) ~~The Tribe shall pay a fee in lieu of school taxes. That fee must be determined by the school district in the same manner and must be the same amount paid by students from outside the county entering schools in the county.~~

~~(1)~~ ~~The fee payable by the Tribe must be reduced by funds received by the government for Impact Aid under Sections 20 U.S.C. 236 et seq. or other federal funds designed to compensate school districts for loss of revenue due to the nontaxability of Indian property.~~

~~(2)~~ ~~A fee paid on behalf of a child under this section must be excluded from state income of the child or his family for state income tax purposes~~ Reserved.”

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

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