~~Indicates Matter Stricken~~

Indicates New Matter

RECALLED

May 2, 2019

**H. 3205**

Introduced by Rep. B. Newton

S. Printed 5/2/19--S.

Read the first time April 10, 2019.

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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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