**A** **BILL**

TO AMEND SECTION 6‑1‑740, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE LOCAL HOSPITALITY TAX, SO AS TO PROVIDE THAT IF A COUNTY HOSPITALITY FEE WAS IMPOSED OR ADOPTED AS OF DECEMBER 31, 1996, AND HAS BEEN IMPOSED IN THE COUNTY AREA AT THE SAME RATE WITHOUT INTERRUPTION SINCE ITS ORIGINAL IMPOSITION DATE, THEN THE GOVERNING BODY OF THE COUNTY MAY CONTINUE TO IMPOSE THAT FEE IN THE SAME AMOUNT.

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

SECTION 1. Section 6‑1‑740 of the 1976 Code is amended to read:

“Section 6‑1‑740. (A) The cumulative rate of county and municipal hospitality taxes for any portion of the county area may not exceed two percent, unless the cumulative total of such taxes was in excess of two percent or were authorized to be in excess of two percent prior to December 31, 1996, in which case the cumulative rate may not exceed the rate that was imposed or adopted as of December 31, 1996.

(B) If a county hospitality fee applying in the county area was imposed or adopted as of December 31, 1996, and has been imposed in the county area at the same rate without interruption since its original imposition date, then the governing body of the county may continue to impose that fee in the same amount and the fee must be credited in the same manner as on December 31, 1996. The county may amend the imposition ordinance as necessary to maintain the fee in conformity with the provisions of this subsection. The provisions of this subsection apply only if revenues of the hospitality fee as maintained by the governing body of the county are used for those purposes provided in Section 6‑1‑730.”

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

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