**A** **BILL**

TO AMEND SECTION 12-23-210 OF THE 1976 CODE, RELATING TO THE MUNICIPAL PRIVILEGE OR LICENSE TAX ON RAILROADS AND MAXIMUM ALLOWABLE AMOUNTS, TO REMOVE MAXIMUM ALLOWABLE AMOUNTS.

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

SECTION 1. Section 12-23-210 of the 1976 Code is amended to read:

“Section 12-23-210. ~~The maximum amount of privilege or license tax which the several municipalities~~ Municipalities within this State may annually assess and collect of persons operating railroads in this State as common carriers for the privilege of doing intrastate business within the limits of such municipalities, whether such companies are incorporated under the laws of this State or any other state or whether incorporated at all or not~~, is fixed as follows: In municipalities having a population of not exceeding two hundred and fifty inhabitants, ten dollars; in municipalities having a population of more than two hundred and fifty inhabitants and not exceeding five hundred inhabitants, fifteen dollars; in municipalities having a population of more than five hundred inhabitants and not exceeding seven hundred and fifty inhabitants, twenty dollars; in municipalities having seven hundred and fifty to one thousand inhabitants, twenty‑five dollars; in municipalities having a population of more than one thousand inhabitants and not exceeding five thousand inhabitants, twenty‑five dollars for the first one thousand inhabitants and twenty‑five dollars for each additional one thousand inhabitants or a major fraction thereof; in municipalities having a population of more than five thousand inhabitants and not exceeding ten thousand inhabitants, twenty‑five dollars for the first one thousand inhabitants and thirty dollars for each additional one thousand inhabitants or major fraction thereof; and in municipalities having a population of more than ten thousand inhabitants, twenty‑five dollars for the first one thousand inhabitants and thirty‑five dollars for each additional one thousand inhabitants or major fraction thereof. But in no case shall any municipality assess or collect such a privilege or license tax exceeding two thousand dollars~~.

~~In arriving at the amount of privilege or license tax which may be assessed and collected under the provisions of this section the population of the several cities and towns shall be computed and based upon the Federal census next preceding the year for which such license tax is assessed from year to year.~~”

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

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