**NO. 44**

**JOURNAL**

**OF THE**

**SENATE**

**OF THE**

**STATE OF SOUTH CAROLINA**

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**REGULAR SESSION BEGINNING TUESDAY, JANUARY 8, 2019**

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**FRIDAY, MARCH 22, 2019**

Friday, March 22, 2019

(Local Session)

~~Indicates Matter Stricken~~

Indicates New Matter

The Senate assembled at 11:00 A.M., the hour to which it stood adjourned, and was called to order by the ACTING PRESIDENT, Senator MASSEY.

**ADDENDUM TO THE JOURNAL**

The following remarks by Senator MARTIN were ordered printed in the Journal of March 13, 2019:

**Remarks by Senator MARTIN**

Thank you, Mr. PRESIDENT. I rise on S. 214 because I want to educate the Body a little bit. You may not know this, but I was a former school board member. I reviewed invoices to determine where the school district money was going and to make sure they were processed correctly, which they were. At my first meeting, I asked questions because there was money remitted to the State of South Carolina. I did not understand why that money was remitted to the State of South Carolina. The board explained that under state law it was their duty to pay tax on their purchases. As an example, a printer is purchased from an online retailer -- Amazon or another retailer -- and it was their duty to pay that tax and remit it to the State of South Carolina. I was unaware of this requirement. There are probably a lot of our constituents who did not know this was a requirement and to this day still do not know. Therefore, it is my understanding that this Bill is putting everybody on the same playing field. If everybody in this State is following the law, then this Bill is net neutral because they are already doing it. Either you are paying your taxes, per the law, or you are breaking the law. If this Bill is construed as a tax increase, it is because people are breaking the law, and I hope nobody is breaking the law in this State. If they are, they are probably doing it without knowledge of this requirement.

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**ADDENDUM TO THE JOURNAL**

The following remarks by Senator CLIMER were ordered printed in the Journal of March 13, 2019:

**Remarks by Senator CLIMER**

Thank you, Mr. PRESIDENT. Members of the Senate, I again want to reiterate that I think it is good public policy to level the playing field between brick and mortar retailers and online retailers -- which is a good part of this Bill. What I disagree with, what I don’t think we need to do, is pass a net tax increase in a year when we have a billion dollar surplus. We do not need to raise taxes when we have a billion dollar surplus. So my view, as expressed in the amendment I offered the last time we had this Bill up, was let’s pass the Bill to get marketplace fairness, but do so in a way that doesn’t yield a net tax increase on the people of South Carolina. Now I just wanted to stand up to remind members of this Body that I’m pretty sure everyone in here has already voted to spend this new money in some form or fashion. It is false, therefore, after having voted to spend the money some way, to claim that this is not a tax increase. This is a tax increase. And so my appeal to members of the Senate who do not believe in raising taxes, especially when we have a billion dollar surplus, is to vote down this Bill. Thank you Mr. PRESIDENT, I yield back my time.

Mr. PRESIDENT, thank you. Senator CLIMER thank you for agreeing to allow me the question. Senator I hear what you’re saying -- I understand your position, but this was an action taken by the House and the Senate five years ago. It’s not that we are today voting on increasing taxes. That tax is already there, according to the House and Senate, and should have been paid. But through negotiations with Amazon then we agreed, okay, you want a five-year moratorium, we understand that. Come locate here, provide jobs, we understand all that. But this is something that’s in place, it’s not that we’re today voting on a tax increase -- that’s on the books of this State.

Senator LEATHERMAN, my only qualm with that is in the letter that you distributed to the Body that reads, and I quote, “Without the passage of this enabling legislation there will be no additional money to appropriate.” Ergo, this is a tax increase.

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ADJOURNMENT

At 11:05 A.M., on motion of Senator SCOTT, the Senate adjourned to meet next Tuesday, March 26, 2019, at 2:00 P.M.

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