**South Carolina General Assembly**

124th Session, 2021-2022

**A189, R209, H3948**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Stavrinakis, Murphy and Dillard

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Introduced in the House on February 23, 2021

Introduced in the Senate on April 7, 2021

Last Amended on April 6, 2021

Passed by the General Assembly on May 11, 2022

Governor's Action: May 16, 2022, Signed

Summary: Local Sales & Use Tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/23/2021 House Introduced and read first time ([House Journal‑page 10](file:///h:\hj\20210223.docx))

2/23/2021 House Referred to Committee on **Ways and Means** ([House Journal‑page 10](file:///h:\hj\20210223.docx))

3/18/2021 House Member(s) request name added as sponsor: Dillard

3/18/2021 House Committee report: Favorable with amendment **Ways and Means** ([House Journal‑page 40](file:///h:\hj\20210318.docx))

4/6/2021 House Amended

4/6/2021 House Requests for debate‑Rep(s).  Hill, Magnuson ([House Journal‑page 72](file:///h:\hj\20210406.docx))

4/6/2021 House Read second time ([House Journal‑page 72](file:///h:\hj\20210406.docx))

4/6/2021 House Roll call Yeas‑75 Nays‑29 ([House Journal‑page 74](file:///h:\hj\20210406.docx))

4/7/2021 House Read third time and sent to Senate ([House Journal‑page 13](file:///h:\hj\20210407.docx))

4/7/2021 Senate Introduced and read first time ([Senate Journal‑page 9](file:///h:\sj\20210407.docx))

4/7/2021 Senate Referred to Committee on **Finance** ([Senate Journal‑page 9](file:///h:\sj\20210407.docx))

5/3/2022 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 7](file:///h:\sj\20220503.docx))

5/10/2022 Senate Read second time ([Senate Journal‑page 55](file:///h:\sj\20220510.docx))

5/11/2022 Senate Read third time and enrolled ([Senate Journal‑page 11](file:///h:\sj\20220511.docx))

5/11/2022 Senate Roll call Ayes‑26 Nays‑17 ([Senate Journal‑page 11](file:///h:\sj\20220511.docx))

5/12/2022 Ratified R 209 ([Senate Journal‑page 221](file:///h:\sj\20220512.docx))

5/16/2022 Signed By Governor

5/31/2022 Effective date 05/16/22

5/31/2022 Act No.  189

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**VERSIONS OF THIS BILL**

[2/23/2021](file:///p:\pprever\2021-22\3948_20210223.docx)

[3/18/2021](file:///p:\pprever\2021-22\3948_20210318.docx)

[4/6/2021](file:///p:\pprever\2021-22\3948_20210406.docx)

[5/3/2022](file:///p:\pprever\2021-22\3948_20220503.docx)

(A189, R209, H3948)

**AN ACT TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 4‑37‑60 SO AS TO PROVIDE THAT A COUNTY THAT HAS IMPOSED A TAX PURSUANT TO CHAPTER 37, TITLE 4, ALSO MAY IMPOSE A CAPITAL PROJECTS SALES AND USE TAX; TO AMEND SECTION 4‑37‑40, RELATING TO THE LIMITATION ON THE SALES TAX RATE, SO AS TO MAKE A CONFORMING CHANGE; TO AMEND SECTION 4‑10‑310, RELATING TO THE IMPOSITION OF THE CAPITAL PROJECT SALES TAX, SO AS TO MAKE A CONFORMING CHANGE; AND BY ADDING SECTION 4‑10‑315 SO AS TO PROVIDE THAT A COUNTY THAT HAS IMPOSED ANOTHER SALES AND USE TAX ALSO MAY IMPOSE A TAX PURSUANT TO CHAPTER 37, TITLE 4.**

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

**Local sales taxes**

SECTION 1. Chapter 37, Title 4 of the 1976 Code is amended by adding:

“Section 4‑37‑60. Notwithstanding Sections 4‑10‑310 and 4‑37‑40, or any other provision of law, a county which has imposed by ordinance a sales and use tax in an amount not to exceed one percent within its jurisdiction pursuant to this chapter may utilize the provisions of Article 3, Chapter 10, Title 4 to impose an additional sales and use tax in an amount not to exceed one percent within its jurisdiction.”

**Local sales taxes**

SECTION 2. Section 4‑37‑40 of the 1976 Code is amended to read:

“Section 4‑37‑40. At no time may any portion of the county area be subject to more than one percent sales tax levied pursuant to this chapter or pursuant to any local legislation enacted by the General Assembly.”

**Local sales taxes**

SECTION 3. Section 4‑10‑310 of the 1976 Code is amended to read:

“Section 4‑10‑310. Subject to the requirements of this article, the county governing body may impose a one percent sales and use tax by ordinance, subject to a referendum, within the county area for a specific purpose or purposes and for a limited amount of time. The revenues collected pursuant to this article may be used to defray debt service on bonds issued to pay for projects authorized in this article. However, at no time may any portion of the county area be subject to more than one percent sales tax levied pursuant to this article or pursuant to any local law enacted by the General Assembly. This limitation does not apply in a county area in which, as of July 1, 2012, a local sales and use tax was imposed pursuant to a local act of the General Assembly, the revenues of which are used to offset the costs of school construction, or other school purposes, or other government expenses, or for any combination of these uses.”

**Local sales taxes**

SECTION 4. Article 3, Chapter 10, Title 4 of the 1976 Code is amended by adding:

“Section 4‑10‑315. Notwithstanding Section 4‑10‑310, Section 4‑37‑40, or any other provision of law, a county which has imposed by ordinance a sales and use tax in an amount not to exceed one percent within its jurisdiction pursuant to this chapter may utilize the provisions of Chapter 37, Title 4 to impose an additional sales and use tax in an amount not to exceed one percent within its jurisdiction.”

**Time effective**

SECTION 5. This act takes effect upon approval by the Governor.

Ratified the 12th day of May, 2022.

Approved the 16th day of May, 2022.

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