**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 4‑1‑195 SO AS TO REQUIRE THAT A LOCAL ROAD USE FEE IMPOSED BY A COUNTY MUST BE KEPT IN A SEPARATE ACCOUNT TO BE USED EXCLUSIVELY FOR THE EXISTING TRANSPORTATION SYSTEM WITHIN THE COUNTY, TO REQUIRE THAT THE REVENUES AND EXPENDITURES BE IDENTIFIED IN THE ANNUAL AUDIT, AND TO REQUIRE THE COUNTY TO REIMBURSE THE ACCOUNT IN THE EVENT OF DISCREPANCIES.

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

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

“Section 4‑1‑195. Any county that imposes a local road use fee must have a separate account in which the revenues from the fee are credited and the county only may use such revenues to repair, maintain, and improve the existing transportation system located within the county. The annual audit of each county must identify the amount of revenue collected resulting from the fee and the specific items and projects on which the revenue was expended. If the results of the audit show a discrepancy in the balance of the account to which the revenues are credited, then the county, from its general funds, must reimburse the account in the amount of the discrepancy.”

SECTION 2. This act takes effect July 1, 2021.

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