**A** **BILL**

TO AMEND SECTION 4‑10‑470, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE COUNTIES IN WHICH THE EDUCATION CAPITAL IMPROVEMENTS SALES AND USE TAX MAY BE IMPOSED, SO AS TO PROVIDE THAT THE TAX ALSO MAY BE IMPOSED IN A COUNTY WITH ONLY ONE SCHOOL DISTRICT THAT ENCOMPASSES THE ENTIRE COUNTY AND THE SCHOOL DISTRICT HAS MORE THAN THIRTY THOUSAND STUDENTS.

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

SECTION 1. Section 4‑10‑470 of the 1976 Code is amended by adding an appropriately lettered subsection at the end to read:

“( )(1) The Education Capital Improvements Sales and Use Tax authorized by this article also may be imposed in a county which does not meet the collection requirements of subsection (A) if:

(a) the county only has one school district which encompasses the entire county area in which the tax is to be imposed; and

(b) the school district has more than thirty thousand actively enrolled students in the most recent year for which these figures are available.

(2) Once a county meets the requirements described in item (1), it remains eligible to impose the tax pursuant to this subsection.”

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

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