**A** **BILL**

TO AMEND SECTION 4‑10‑470, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE EDUCATION CAPITAL IMPROVEMENTS SALES AND USE TAX, SO AS TO AUTHORIZE ITS IMPOSITION IN CERTAIN SITUATIONS.

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) so long as the county in which the tax is to be imposed:

(a) collected less than thirty thousand dollars in state accommodations taxes as imposed pursuant to Section 12‑36‑920(A) in each of the two fiscal years immediately before the referendum and does not impose a capital projects sales tax pursuant to Article 3; and

(b) has a population of less than twenty‑six thousand as reported in the 2010 official United States Decennial Census.

(2) Notwithstanding any other Provision of this article, if the Education Capital Improvements Sales and Use Tax is imposed pursuant to this subsection, then twenty‑five percent of the proceeds must be used to provide property tax relief by using the proceeds to offset the existing debt service millage levy on general obligation bonds pursuant to Section 4‑10‑445.

(3) A county imposing a tax pursuant to this subsection may place a referendum on the ballot at any general election.

(4) Once a county meets the provisions of item (1) and imposes the Education Capital Improvements Sales and Use Tax, it thereafter remains eligible to impose this tax pursuant to this subsection.”

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

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