

SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE STATEMENT OF ESTIMATED FISCAL IMPACT

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This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.

Introduced on January 10, 2023 **Bill Number:** H. 3085

Author: King

Subject: Property Tax Payment

House Medical, Military, Public, and Municipal Affairs Requestor:

RFA Analyst(s): Miller

Impact Date: January 13, 2023

Fiscal Impact Summary

This bill specifies that a county treasurer may not refuse to accept full payment on a motor vehicle or issue a receipt solely because the taxpayer is delinquent on another property.

Based on responses from the counties of Charleston, Chesterfield, Dorchester, and Kershaw, this bill will have no impact on local revenue.

Explanation of Fiscal Impact

Introduced on January 10, 2023 State Expenditure

N/A

State Revenue

N/A

Local Expenditure

N/A

Local Revenue

This bill specifies that a county treasurer may not refuse to accept full payment on a motor vehicle or issue a receipt solely because the taxpayer is delinquent on another property.

Revenue and Fiscal Affairs contacted all counties to determine the potential impact of this bill. Based on responses from the counties of Charleston, Chesterfield, Dorchester, and Kershaw, this bill will have no impact on local revenue.