**South Carolina General Assembly**

126th Session, 2025-2026

**S. 102**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Gambrell and Massey

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Introduced in the Senate on January 14, 2025

Currently residing in the Senate

Summary: Operating millage rates

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/11/2024 Senate Prefiled

12/11/2024 Senate Referred to Committee on **Finance**

1/14/2025 Senate Introduced and read first time ([Senate Journal‑page 71](h:\sj\20250114.docx))

1/14/2025 Senate Referred to Committee on **Finance** ([Senate Journal‑page 71](h:\sj\20250114.docx))

4/29/2025 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 12](h:\sj\20250429.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=102&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/11/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/102_20241211.docx)

[04/29/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/102_20250429.docx)

Indicates Matter Stricken

Indicates New Matter

Committee Report

April 29, 2025

S. 102

Introduced by Senators Gambrell and Massey

S. Printed 4/29/25--S.

Read the first time January 14, 2025

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The committee on Senate Finance

To whom was referred a Bill (S. 102) to amend the South Carolina Code of Laws by amending Section 6-1-320, relating to millage rate increase limitations, so as to allow a municipality without an operating, etc., respectfully

Report:

That they have duly and carefully considered the same, and recommend that the same do pass with amendment:

Amend the bill, as and if amended, SECTION 1, by striking Section 6-1-320(3)(a) and inserting:

(a) A municipality without an operating millage on January 1, 2025, or a municipality that incorporates after January 1, 2025, may impose an operating millage sufficient to generate one‑third of the municipality’s general fund expenses in the previous fiscal year, or in the case of a newly incorporated municipality, one-third of the general fund expenses indicated in the proposed budget for the fiscal year submitted pursuant to South Carolina State Code of Regulations 113-200.

Amend the bill further, SECTION 1, Section 6-1-320(3), by adding an item to read:

(d) A municipality may not impose or reimpose an operating millage pursuant to this item unless approved by a majority of the qualified voters of the municipality voting in a referendum. The referendum must be held at the time of the general election. If approved, the operating millage may be imposed in the next fiscal year.

Renumber sections to conform.

Amend title to conform.

HARVEY PEELER for Committee.

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A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 6-1-320, RELATING TO MILLAGE RATE INCREASE LIMITATIONS, SO AS TO ALLOW A MUNICIPALITY WITHOUT AN OPERATING MILLAGE ON JANUARY 1, 2025, OR A MUNICIPALITY THAT INCORPORATES AFTER JANUARY 1, 2025, TO IMPOSE AN OPERATING MILLAGE AND TO IMPOSE LIMITATIONS.

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

SECTION 1. Section 6-1-320(A) of the S.C. Code is amended by adding:

(3)(a) A municipality without an operating millage on January 1, 2025, or a municipality that incorporates after January 1, 2025, may impose an operating millage sufficient to generate one‑third of the municipality’s general fund expenses in the previous fiscal year.

(b) Notwithstanding subitem (a), a municipality without an operating millage on January 1, 2025, that previously imposed an operating millage but repealed the millage, may reimpose an operating millage up to an amount equal to its last millage plus the cumulative amount of the increases that would have been allowed pursuant to item (1) since 2007 or since the millage was repealed, whichever is more recent. In calculating the millage amount for reimposition, appropriate amounts must be adjusted to account for rollback millage pursuant to Section 12‑37‑251(E). For purposes of item (2), a municipality that reimposes millage pursuant to this subitem is deemed to have imposed the maximum millage for the years prior to the reimposition.

(c) After the operating millage is imposed pursuant to this item, the millage is subject to the limitations on increases set forth in item (1).

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

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