



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.

Bill Number:	H. 4754	Introduced on January 13, 2026
Subject:	Religious Corporations	
Requestor:	House Judiciary	
RFA Analyst(s):	Gardner	
Impact Date:	March 25, 2026	

Fiscal Impact Summary

This bill specifies that a local church may retain ownership of its real and personal property when disaffiliating from an organization conference under certain circumstances. This bill also outlines the responsibilities of the local church to reimburse the organization conference for investments in the property. When all reimbursements have been paid and the organization conference has executed release documentation, these documents must be recorded in the county where the property is located.

We anticipate this bill will have no local expenditure impact as recording documentation is within the normal course of business for the clerk of courts office or the register of deeds office in each county of the state.

Explanation of Fiscal Impact

Introduced on January 13, 2026

State Expenditure

N/A

State Revenue

N/A

Local Expenditure

This bill specifies that a local church may retain ownership of its real and personal property when disaffiliating from an organization conference under certain circumstances. This bill also outlines the responsibilities of the local church to reimburse the organization conference for investments in the property. When all reimbursements have been paid and the organization conference has executed release documentation, these documents must be recorded in the county where the property is located.

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Local Revenue

N/A



Frank A. Rainwater, Executive Director