



# 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.*

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<b>Bill Number:</b>	S. 0098	Introduced on January 14, 2025
<b>Subject:</b>	County Auditor Qualifications	
<b>Requestor:</b>	Senate Finance	
<b>RFA Analyst(s):</b>	Bryant	
<b>Impact Date:</b>	April 3, 2025	

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### Fiscal Impact Summary

This bill establishes criteria to serve or continue to serve as the county auditor.

The Revenue and Fiscal Affairs Office (RFA) contacted all forty-six counties regarding this legislation and received responses from Beaufort County, Chester County, Dorchester County, Florence County, Horry County, and Richland County. None of the responding counties indicate that there will be a fiscal impact due to this bill. However, this bill may disqualify current county auditors if they do not meet the criteria required by the bill.

### Explanation of Fiscal Impact

**Introduced on January 14, 2025**

**State Expenditure**

N/A

**State Revenue**

N/A

**Local Expenditure**

This bill establishes criteria to serve or continue to serve as the county auditor. These criteria include being a citizen of the United States and of South Carolina, being a qualified elector of the applicable county, and having either a four-year bachelor's degree in accounting, finance, or economics from an accredited post-secondary institution and at least four years of specified experience.

RFA contacted all forty-six counties regarding this legislation and received responses from Beaufort County, Chester County, Dorchester County, Florence County, Horry County, and Richland County. None of the responding counties indicate that there will be a fiscal impact due to this bill. However, two counties expressed concerns regarding the language of the bill and whether at least four years of experience is required in conjunction with or as an alternative to a four year bachelor's degree. Additionally, this bill may disqualify current county auditors if they do not meet the criteria required by the bill.

**Local Revenue**

N/A



Frank A. Rainwater, Executive Director