



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:	S. 0723	Introduced on January 13, 2026
Subject:	Child Sexual Abuse Material Penalties	
Requestor:	Senate Judiciary	
RFA Analyst(s):	Gardner	
Impact Date:	January 15, 2026	

Fiscal Impact Summary

This bill increases the minimum required terms of imprisonment for convictions of first, second, or third degree sexual exploitation of a minor and requires a person convicted of third degree sexual exploitation of a minor who is also required to register as a sex offender to serve a minimum prison sentence of five years.

As this is an existing offense, the bill is not expected to have an additional impact on the court system, Commission of Indigent Defense, the Commission on Prosecution Coordination or the Department of Probation, Parole and Pardon. This bill may impact the length of incarcerations, which may increase the population of the Department of Corrections. The potential increase in expenses will depend upon the resulting change in the length of incarcerations, which is subject to judicial discretion. For information, according to Corrections, in FY 2024-25, the annual total cost per inmate was \$37,503, of which \$35,696 was state funded.

Explanation of Fiscal Impact

Introduced on January 13, 2026

State Expenditure

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State Revenue

N/A

Local Expenditure

N/A

Local Revenue

N/A



Frank A. Rainwater, Executive Director