



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE

STATEMENT OF ESTIMATED FISCAL IMPACT

WWW.RFA.SC.GOV • (803)734-3793

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. 0751 Introduced on January 13, 2026
Subject: Prohibition of Sale of Nitrous Oxide to Minors
Requestor: Senate Judiciary
RFA Analyst(s): Boggs
Impact Date: January 14, 2026

Fiscal Impact Summary

This bill makes it unlawful for an individual or retailer to sell, furnish, give, distribute, or provide nitrous oxide or nitrous oxide products to a minor under the age of eighteen, except for under the commercial use exemptions listed in the bill. Further, it creates a misdemeanor for any individual who violates this provision, a civil penalty for a minor that misrepresents his age to purchase or attempt to purchase nitrous oxide, and a civil penalty for retailers that display or store nitrous oxide in a retail location accessible by minors.

This bill may impact common pleas court and magistrate court caseloads. Judicial anticipates that the potential change in caseload can be managed within existing staff and appropriations. However, if this bill results in a significant increase in the caseload, Judicial anticipates an increase in General Fund appropriations may be requested.

The Department of Public Health (DPH) is continuing to analyze the impact of this bill. The fiscal impact of this bill is pending, contingent upon a response from the agency.

The Revenue and Fiscal Affairs Office (RFA) contacted all counties and the Municipal Association of South Carolina (MASC) to determine the local impact. RFA received a response from the counties of Abbeville, Beaufort, Charleston, Dillon, Florence, Horry, and Lancaster and MASC. Beaufort and Dillon counties anticipate that this bill will have no expenditure impact. The counties of Charleston, Florence, Horry, and Lancaster and MASC anticipate that this bill may have a minimal fiscal impact that can be managed with existing resources. Abbeville County anticipates the need to promote a part-time clerk to full-time to support the increase in the caseload in magistrate court, increase the magistrate judges' working hours, hire an additional clerk in the Clerk of Courts Office due to the potential increase in the caseload for common pleas court, and purchase office supplies. Therefore, Abbeville County anticipates this bill may result in an increase in expenses by as much as \$96,800 in FY 2026-27 and \$94,000 each year thereafter.

Additionally, the increase in caseloads in common pleas and magistrate courts may result in an increase in the fines and fees collected in court. Court fines and fees are distributed to the General Fund, Other Funds, and local funds. Therefore, RFA anticipates this bill may result in an increase to the General Fund, Other Funds, and local revenue due to the increase in fines and fees collections in court.

Explanation of Fiscal Impact

Introduced on January 13, 2026

State Expenditure

This bill makes it unlawful for an individual or retailer to sell, furnish, give, distribute, or provide nitrous oxide or nitrous oxide products to a minor under the age of eighteen, except for under the commercial use exemptions listed in the bill. Additionally, an individual who knowingly violates this is guilty of a misdemeanor and, upon conviction, shall be fined one hundred dollars or imprisoned for a term not to exceed thirty days, or both. A minor who knowingly misrepresents his age to purchase or attempt to purchase a nitrous oxide product commits a noncriminal offense and is subject to a civil fine within the court's discretion.

Further, it is unlawful for a retailer to display or store nitrous oxide products in a retail location in a manner that would allow the product to be accessed by an individual under the age of eighteen. A retailer found to be in violation of this section is subject to a civil penalty of not more than one thousand dollars for a first violation and a civil penalty of not more than two thousand dollars for a second or subsequent violation.

Judicial. This bill may impact common pleas court and magistrate court caseloads. The potential change in expenditures will depend upon the number of new cases and any resulting downstream expenditures, such as court interpreting. Judicial anticipates that any potential change in caseload can be managed within existing staff and appropriations. However, if this bill results in a significant increase in the caseload, Judicial anticipates an increase in General Fund appropriations may be requested.

Department of Public Health. DPH is continuing to analyze the impact of this bill. The fiscal impact of this bill is pending, contingent upon a response from the agency.

State Revenue

This bill may increase the caseload in common pleas and magistrate courts, resulting in an increase in the fines and fees collected in court. Court fines and fees are distributed to the General Fund, Other Funds, and local funds. Therefore, RFA anticipates this bill may result in a change to General Fund and Other Funds revenue due to the change in fines and fees collections in court.

Local Expenditure

RFA contacted all counties and MASC to determine the impact on local jails and court systems. RFA received a response from the counties of Abbeville, Beaufort, Charleston, Dillon, Florence, Horry, and Lancaster and MASC. Beaufort and Dillon counties anticipate that this bill will have no expenditure impact. Charleston, Florence, Horry, and Lancaster counties and MASC anticipate that this bill may have a minimal fiscal impact that can be managed with existing resources. Abbeville County anticipates the need to promote a part-time clerk to full-time to support the increase in the caseload in magistrate court, increase the magistrate judges' working hours, and hire an additional clerk in the Clerk of Courts Office due to the potential increase in the caseload for common pleas court. This will increase salary and fringe expenses by

approximately \$94,000 annually. Abbeville also anticipates purchasing office supplies at an expense of up to \$2,800 in FY 2026-27. Therefore, Abbeville County anticipates this bill may result in an increase in expenses by as much as \$96,800 in FY 2026-27 and \$94,000 each year thereafter.

Local Revenue

This bill may increase the caseload in common pleas and magistrate courts, resulting in an increase in the fines and fees collected in court. Court fines and fees are distributed to the General Fund, Other Funds, and local funds. Therefore, RFA anticipates this bill may result in a change to local revenue due to the change in fines and fees collections in court.



Frank A. Rainwater, Executive Director