

REPORT OF THE ECONOMIC DEVELOPMENT, CAPITAL IMPROVEMENT & OTHER TAXES SUBCOMMITTEE

(Loftis, Cobb-Hunter, J.R. Smith, Edge & Ott - Staff Contact: Daniel Boan)

SENATE BILL 1100

S. 1100 -- Senators McGill, Cleary and Ford: A BILL TO AMEND SECTION 4-10-330 OF THE 1976 CODE, RELATING TO THE CAPITAL PROJECT SALES TAX ACT, TO PROVIDE THAT THE AUTHORIZED PROJECTS THAT ARE ALLOWED TO BE FUNDED BY A COUNTY CAPITAL PROJECT SALES TAX TO INCLUDE DREDGING, DEWATERING, CONSTRUCTION OF SPOIL SITES, AND DISPOSAL OF SPOIL MATERIALS.

Summary of Bill:

The bill adds dredging-relating activities to a county's available uses of the the Capital Project Sales Tax Act.

Introduced: 1/12/2012

Received by Ways and Means: 5/1/2012

Estimated Fiscal Impact:

None

Subcommittee Recommendation:

Favorable

Full Committee Recommendation:

Pending

Other Notes/Comments:

FISCAL IMPACT STATEMENT ON BILL NO. **S.1100**

(Doc. No. 002beac.rem.jym.docx)

TO: The Honorable W. Brian White, Chairperson, House Ways and Means Committee
FROM: State Budget Division, Budget and Control Board
ANALYSTS: K. Earle Powell
DATE: May 22, 2012 SBD: 2012281

AUTHOR: Senator McGill PRIMARY CODE CITE: 4-10-330
SUBJECT: Capital Project Sales Tax Act

ESTIMATED FISCAL IMPACT ON GENERAL FUND EXPENDITURES:

\$0 (No additional expenditures or savings are expected)

ESTIMATED FISCAL IMPACT ON FEDERAL & OTHER FUND EXPENDITURES:

\$0 (No additional expenditures or savings are expected)

BILL SUMMARY:

Senate Bill 1100 amends the Code of Laws of South Carolina, 1976, relating to the Capital Project Sales Tax Act, to provide that authorized projects which are allowed to be funded by a county capital sales tax. This Bill would include dredging, dewatering, construction of spoil sites, and disposal of spoil materials to that authorized list.

EXPLANATION OF IMPACT:

There is no fiscal impact on the General Fund of the State or on Federal and/or Other funds.

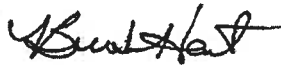
LOCAL GOVERNMENT IMPACT:

There are no costs to county governments with the adoption of this Bill.

SPECIAL NOTES:

None.

Approved by:



Brenda Hart
Assistant Director, State Budget Division

South Carolina General Assembly
119th Session, 2011-2012

S. 1100

STATUS INFORMATION

General Bill

Sponsors: Senators McGill, Cleary and Ford

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Introduced in the Senate on January 12, 2012

Introduced in the House on May 1, 2012

Currently residing in the House Committee on **Ways and Means**

Summary: Capital Project Sales Tax Act

HISTORY OF LEGISLATIVE ACTIONS

Date	Body	Action Description with journal page number
1/12/2012	Senate	Introduced and read first time (Senate Journal-page 4)
1/12/2012	Senate	Referred to Committee on Finance (Senate Journal-page 4)
4/25/2012	Senate	Committee report: Favorable Finance (Senate Journal-page 13)
4/26/2012	Senate	Read second time (Senate Journal-page 62)
4/26/2012	Senate	Roll call Ayes-34 Nays-1 (Senate Journal-page 62)
4/26/2012	Senate	Unanimous consent for third reading on next legislative day (Senate Journal-page 62)
4/27/2012	Senate	Read third time and sent to House (Senate Journal-page 5)
5/1/2012	House	Introduced and read first time (House Journal-page 9)
5/1/2012	House	Referred to Committee on Ways and Means (House Journal-page 9)

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VERSIONS OF THIS BILL

[1/12/2012](#)

[4/25/2012](#)

1 ~~Indicates Matter Stricken~~

2 Indicates New Matter

3

4 COMMITTEE REPORT

5 April 25, 2012

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S. 1100

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9 Introduced by Senators McGill and Cleary

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11 S. Printed 4/25/12--S.

12 Read the first time January 12, 2012.

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15 THE COMMITTEE ON FINANCE

16 To whom was referred a Bill (S. 1100) to amend Section 4-10-
17 330 of the 1976 Code, relating to the Capital Project Sales Tax
18 Act, to provide that the authorized projects that are allowed to be,
19 etc., respectfully

20 REPORT:

21 That they have duly and carefully considered the same and
22 recommend that the same do pass:

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24 HUGH K. LEATHERMAN, SR. for Committee.

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A BILL

TO AMEND SECTION 4-10-330 OF THE 1976 CODE,
RELATING TO THE CAPITAL PROJECT SALES TAX ACT,
TO PROVIDE THAT THE AUTHORIZED PROJECTS THAT
ARE ALLOWED TO BE FUNDED BY A COUNTY CAPITAL
PROJECT SALES TAX TO INCLUDE DREDGING,
DEWATERING, CONSTRUCTION OF SPOIL SITES, AND
DISPOSAL OF SPOIL MATERIALS.

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

SECTION 1. Section 4-10-330(A)(1) of the 1976 Code is
amended to read:

“Section 4-10-330. (A) The sales and use tax authorized by this
article is imposed by an enacting ordinance of the county
governing body containing the ballot question formulated by the
commission pursuant to Section 4-10-320(C), subject to
referendum approval in the county. The ordinance must specify:

(1) the purpose for which the proceeds of the tax are to be
used, which may include projects located within or without, or
both within and without, the boundaries of the local governmental
entities, including the county, municipalities, and special purpose
districts located in the county area, and may include the following
types of projects:

(a) highways, roads, streets, bridges, and public parking
garages and related facilities;

(b) courthouses, administration buildings, civic centers,
hospitals, emergency medical facilities, police stations, fire
stations, jails, correctional facilities, detention facilities, libraries,
coliseums, educational facilities under the direction of an area

1 commission for technical education, or any combination of these
2 projects;
3 (c) cultural, recreational, or historic facilities, or any
4 combination of these facilities;
5 (d) water, sewer, or water and sewer projects;
6 (e) flood control projects and storm water management
7 facilities;
8 (f) beach access and beach renourishment;
9 (g) dredging, dewatering, and construction of spoil sites,
10 disposal of spoil materials, and other matters directly related to the
11 act of dredging;
12 (g h) jointly operated projects of the county, a municipality,
13 special purpose district, and school district, or any combination of
14 those entities, for the projects delineated in subitems (a) through (f
15 g) of this item;
16 (h i) any combination of the projects described in subitems
17 (a) through (g h) of this item;"

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

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