

Session 120 - (2013-2014)

H 3081 General Bill, By Merrill

Summary: Business license tax

A BILL TO AMEND SECTION 4-9-30, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DESIGNATIONS OF POWERS TO COUNTY GOVERNMENTS, AND SECTION 5-7-30, AS AMENDED, RELATING TO DESIGNATIONS OF POWERS TO MUNICIPAL GOVERNMENTS, BOTH SO AS TO REQUIRE THAT THE IMPOSITION OF A BUSINESS LICENSE TAX ON A BUSINESS MUST BE BASED ON THE SIZE OF THE BUSINESS IN TERMS OF THE NUMBER OF ITS EMPLOYEES AND NOT ON ITS GROSS INCOME, AND PROVIDE THAT COUNTY AND MUNICIPAL GOVERNING BODIES SHALL ESTABLISH A CLEAR AND CONCISE POLICY FOR THE ADMINISTRATIVE ENFORCEMENT OF THEIR BUSINESS LICENSE TAX WHICH IS CONSISTENT WITH THE REQUIREMENTS OF THIS SECTION AND OTHER APPLICABLE PROVISIONS OF LAW.

12/11/12 House Prefiled

12/11/12 House Referred to Committee on Ways and Means

01/08/13 House Introduced and read first time (House Journal-page 77)

01/08/13 House Referred to Committee on Ways and Means (House Journal-page 77)