

## Session 117 - (2007-2008)

### H 3648 General Bill, By Skelton

#### Summary: Motor fuels user fee

A BILL TO AMEND CHAPTER 10, TITLE 4, CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING ARTICLE 9 SO AS TO ALLOW THE GOVERNING BODY OF A COUNTY BY ORDINANCE TO IMPOSE A LOCAL MOTOR FUELS USER FEE NOT TO EXCEED ONE CENT A GALLON, TO PROVIDE FOR THE IMPOSITION, REPORTING, PAYMENT, COLLECTION AND ENFORCEMENT OF THIS USER FEE, TO ALLOCATE THE REVENUE OF THIS USER FEE AMONG THE COUNTY AND MUNICIPALITIES IN THE COUNTY USING A POPULATION FORMULA AND PROVIDE FOR THE USES OF THIS REVENUE; TO AMEND SECTION 12-6-545, AS AMENDED, RELATING TO THE SPECIAL STATE INCOME TAX RATE ON ACTIVE TRADE OR BUSINESS INCOME OF A PASS-THROUGH ENTITY, SO AS TO PHASE IN AN ADDITIONAL DECREASE IN THIS SPECIAL RATE TO FOUR PERCENT; TO AMEND SECTIONS 12-28-310, AS AMENDED, AND 56-11-410, RELATING RESPECTIVELY TO THE MOTOR FUELS USER FEE AND THE ROAD TAX ON MOTOR CARRIERS, SO AS TO INCREASE THIS FEE AND TAX FROM SIXTEEN CENTS A GALLON TO TWENTY-ONE CENTS A GALLON, TO ADJUST PROSPECTIVELY THE RATE OF THIS FEE AND TAX BASED ON INCREASES IN THE CONSUMER PRICE INDEX, TO PROVIDE THAT THE ADDITIONAL REVENUE OF THE FIVE CENT INCREASE MUST BE USED FOR ROAD MAINTENANCE, AND TO PROVIDE FOR THE ALLOCATION OF REVENUES ATTRIBUTABLE TO FUTURE ADJUSTMENTS.

**03/06/07 House Introduced and read first time HJ-43**

**03/06/07 House Referred to Committee on Ways and Means HJ-44**