

## Session 114 - (2001-2002)

**H 4939 General Bill, By Scott, J. Brown and Rutherford**

***Similar (S 1131, H 5164)***

**Summary:** Richland County School Districts Property Tax Relief Act, to provide for special one percent sales tax; referendum provisions

A BILL TO ENACT THE RICHLAND COUNTY SCHOOL DISTRICTS PROPERTY TAX RELIEF ACT BY PROVIDING FOR THE IMPOSITION OF A SPECIAL ONE PERCENT SALES AND USE TAX IN RICHLAND COUNTY FOR NOT MORE THAN TWENTY YEARS WITH THE REVENUE OF THE TAX USED TO DEFRAY GENERAL OBLIGATION DEBT SERVICE OR OTHERWISE DEFRAY THE COSTS OF CAPITAL IMPROVEMENTS OF THE SCHOOL DISTRICTS OF RICHLAND COUNTY, TO PROVIDE THAT THE TAX MAY BE IMPOSED ONLY AFTER ITS APPROVAL IN A REFERENDUM HELD IN THE COUNTY, TO PROVIDE FOR THE REFERENDUM, AND TO PROVIDE THAT IF IMPOSED, THE TAX MUST BE COLLECTED BY THE SOUTH CAROLINA DEPARTMENT OF REVENUE AND REMITTED TO THE RICHLAND COUNTY TREASURER FOR THE RICHLAND COUNTY SCHOOL DISTRICTS, TO PROVIDE THAT THE TAX IS IMPOSED AND IS SUBJECT TO THE SAME EXEMPTIONS AND MAXIMUM TAXES AS PROVIDED IN THE SOUTH CAROLINA SALES TAX ACT EXCEPT FOR AN ADDITIONAL EXEMPTION FOR FOOD ITEMS WHICH LAWFULLY MAY BE PURCHASED WITH UNITED STATES DEPARTMENT OF AGRICULTURE FOOD COUPONS, AND TO PROVIDE FOR THE METHOD OF APPLYING THE REVENUES OF THE TAX TO SCHOOL DISTRICT GENERAL OBLIGATION DEBT SERVICE.

**03/20/02 House Introduced and read first time HJ-5**

**03/20/02 House Referred to Committee on Ways and Means HJ-5**