

## Session 122 - (2017-2018)

**S 0054 General Bill, By Bennett, Campbell, Turner, Hembree and Johnson**

***Similar (S 0384, S 0600, S 0813, H 3516)***

**Summary:** S.C. Infrastructure and Economic Development Reform Act

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, SO AS TO ENACT THE "SOUTH CAROLINA INFRASTRUCTURE AND ECONOMIC DEVELOPMENT REFORM ACT"; TO AMEND SECTION 12-28-310, RELATING TO THE MOTOR FUEL USER FEE, SO AS TO PHASE IN AN INCREASE OF TWELVE CENTS ON THE FEE, TO REQUIRE THE DEPARTMENT OF REVENUE ADJUST THE FEE FOR INFLATION, AND TO PROVIDE THAT CERTAIN ECONOMIC CONDITIONS BE MET TO PHASE IN THE FEE INCREASE; TO AMEND SECTIONS 56-11-410 AND 56-11-450, BOTH RELATING TO THE ROAD TAX, SO AS TO INCREASE THE ROAD TAX IN THE SAME MANNER AS THE MOTOR FUEL USER FEE; TO AMEND SECTION 56-1-140, AS AMENDED, RELATING TO DRIVERS' LICENSES, SO AS TO INCREASE THE FEE TO OBTAIN A DRIVER'S LICENSE; TO AMEND SECTION 56-3-620, AS AMENDED, RELATING TO THE BIENNIAL REGISTRATION OF A MOTOR VEHICLE, SO AS TO INCREASE THE FEE FOR THE REGISTRATION; BY ADDING SECTION 56-3-645 SO AS TO IMPOSE A ROAD USE FEE ON CERTAIN MOTOR VEHICLES THAT OPERATE ON FUEL THAT IS NOT SUBJECT TO THE MOTOR FUEL USER FEE; TO AMEND SECTION 12-36-2110, RELATING TO THE MAXIMUM SALES TAX, SO AS TO INCREASE THE MAXIMUM TAX ON CERTAIN ITEMS; TO AMEND ARTICLE 23, CHAPTER 37, TITLE 12, RELATING TO MOTOR CARRIERS, SO AS TO DEFINE TERMS, TO PROVIDE THAT THE ARTICLE DOES NOT APPLY TO A SMALL COMMERCIAL VEHICLE, TO PROVIDE THAT CERTAIN VEHICLES ARE ASSESSED AND APPORTIONED BASED ON A ROAD USE FEE INSTEAD OF PROPERTY TAXES, TO PROVIDE THAT THE ROAD USE FEE IS DUE AT THE SAME TIME AS REGISTRATION FEES, TO PROVIDE FOR THE DISTRIBUTION OF THE ROAD USE FEE, AND TO EXEMPT CERTAIN SEMITRAILERS, TRAILERS, LARGE COMMERCIAL MOTOR VEHICLES, AND BUSES FROM AD VALOREM TAXATION; TO AMEND SECTION 12-6-510, RELATING TO THE INDIVIDUAL INCOME TAX, SO AS TO DECREASE TWO INCOME TAX RATES AND TO PHASE IN AN INCREASE IN THE SIZE OF EACH INCOME TAX BRACKET, AND TO PROVIDE THAT CERTAIN ECONOMIC CONDITIONS BE MET TO PHASE IN INCOME TAX BRACKETS; TO AMEND SECTION 12-6-520, RELATING TO THE ANNUAL ADJUSTMENT TO THE INCOME TAX BRACKETS, SO AS TO DELETE A PROVISION THAT LIMITS THE INFLATION ADJUSTMENT TO ONE-HALF OF THE ACTUAL INFLATION RATE; TO AMEND SECTION 12-6-1140, AS AMENDED, RELATING TO INCOME TAX DEDUCTIONS, SO AS TO INCREASE THE SUBSISTENCE DEDUCTION FOR CERTAIN LAW ENFORCEMENT OFFICERS BY A DOLLAR A DAY; TO AMEND SECTION 12-6-3330, RELATING TO THE TWO-WAGE EARNER CREDIT, SO AS TO INCREASE A MULTIPLIER THAT DETERMINES THE MAXIMUM CREDIT AMOUNT; TO AMEND SECTION 12-6-3385, RELATING TO THE INCOME TAX CREDIT FOR TUITION, SO AS TO INCREASE THE AMOUNT OF THE CREDIT FOR BOTH FOUR-YEAR INSTITUTIONS AND TWO-YEAR INSTITUTIONS; BY ADDING SECTION 12-6-3632 SO AS TO ALLOW A CREDIT EQUAL TO THREE AND ONE-HALF PERCENT OF ANY EARNED INCOME TAX CREDIT ALLOWED; AND TO AMEND SECTION 12-37-220, AS AMENDED, RELATING TO EXEMPTIONS FROM PROPERTY TAX, SO AS TO PHASE IN AN EXEMPTION OF A PERCENTAGE OF MANUFACTURING PROPERTY AND BUSINESS PERSONAL PROPERTY.

**12/13/16 Senate Prefiled**

**12/13/16 Senate Referred to Committee on Finance**

**01/10/17 Senate Introduced and read first time (Senate Journal-page 39)**

**01/10/17 Senate Referred to Committee on Finance (Senate Journal-page 39)**