**A** **BILL**

TO AMEND SECTION 12‑28‑310, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE USER FEE ON GASOLINE AND DIESEL FUEL, SO AS TO INCREASE THE FEE TO TWENTY‑ONE CENTS A GALLON; AND TO AMEND SECTION 56‑11‑410, RELATING TO THE ROAD TAX, SO AS TO INCREASE THE ROAD TAX IN THE SAME MANNER AS THE USER FEE.

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

SECTION 1. Section 12‑28‑310 of the 1976 Code, as last amended by Act 386 of 2006, is further amended to read:

“Section 12‑28‑310. (A) Subject to the exemptions provided in this chapter, a user fee of ~~sixteen~~ twenty‑one cents a gallon is imposed on:

(1) all gasoline, gasohol, or blended fuels containing gasoline that are used or consumed for any purpose in this State; and

(2) all diesel fuel, substitute fuels, or alternative fuels, or blended fuels containing diesel fuel that are used or consumed in this State in producing or generating power for propelling motor vehicles.

(B) The user fee levied on motor fuel subject to the user fee pursuant to this chapter is a levy and assessment on the consumer, and the levy and assessment on other persons as specified in this chapter are as agents of the State for the collection of the user fee. This section does not affect the method of collecting the user fee as provided in this chapter. The user fee imposed by this section must be collected and paid at those times, in the manner, and by the persons specified in this chapter.

(C) The license user fee imposed by this section is instead of all sales, use, or other excise tax that may be imposed otherwise by any municipality, county, or other local political subdivision of the State.”

SECTION 2. Section 56‑11‑410 of the 1976 Code is amended to read:

“Section 56‑11‑410. A road tax for the privilege of using the streets and highways in this State is imposed upon every motor carrier. The tax is equivalent to ~~sixteen~~ twenty‑one cents a gallon, calculated on the amount of gasoline or other motor fuel used by the motor carrier in its operations within this State. Except as credit for certain taxes as provided for in this chapter, taxes imposed on motor carriers by this chapter are in addition to taxes imposed upon the carriers by any other provision of law.”

SECTION 3. This act takes effect July 1, 2013.

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