**South Carolina General Assembly**

121st Session, 2015-2016

**R9, S534**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Johnson

Document Path: l:\s-res\klj\004a355.kmm.klj.docx

Introduced in the Senate on March 10, 2015

Introduced in the House on March 17, 2015

Passed by the General Assembly on March 20, 2015

Governor's Action: March 31, 2015, Vetoed

Legislative veto action(s): Pending

Summary: Clarendon County School District Property Tax Relief

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/10/2015 Senate Introduced, read first time, placed on local & uncontested calendar ([Senate Journal‑page 10](file:///h:\SJ%20Archive\2015\03-10-15.docx))

3/11/2015 Senate Read second time ([Senate Journal‑page 14](file:///h:\SJ%20Archive\2015\03-11-15.docx))

3/12/2015 Senate Read third time and sent to House ([Senate Journal‑page 7](file:///h:\SJ%20Archive\2015\03-12-15.docx))

3/17/2015 House Introduced and read first time ([House Journal‑page 45](file:///h:\HJ%20Archive\2015\03-17-15.docx))

3/17/2015 House Referred to **Clarendon Delegation** ([House Journal‑page 45](file:///h:\HJ%20Archive\2015\03-17-15.docx))

3/18/2015 House Committee report: Favorable Clarendon Delegation ([House Journal‑page 33](file:///h:\HJ%20Archive\2015\03-18-15.docx))

3/19/2015 House Read second time ([House Journal‑page 11](file:///h:\HJ%20Archive\2015\03-19-15.docx))

3/19/2015 House Roll call Yeas‑80 Nays‑0 ([House Journal‑page 11](file:///h:\HJ%20Archive\2015\03-19-15.docx))

3/19/2015 House Unanimous consent for third reading on next legislative day ([House Journal‑page 12](file:///h:\HJ%20Archive\2015\03-19-15.docx))

3/20/2015 House Read third time and enrolled ([House Journal‑page 1](file:///h:\HJ%20Archive\2015\03-20-15.docx))

3/25/2015 Ratified R 9

3/31/2015 Vetoed by Governor

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=534&session=121&summary=B) at the website

**VERSIONS OF THIS BILL**

[3/10/2015](file:///p:\pprever\2015-16\534_20150310.docx)

[3/10/2015-A](file:///p:\pprever\2015-16\534_20150310A.docx)

[3/18/2015](file:///p:\pprever\2015-16\534_20150318.docx)

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(R9, S534)

**AN ACT TO AMEND ACT 355 OF 2004, AS AMENDED, RELATING TO THE CLARENDON COUNTY SCHOOL DISTRICTS PROPERTY TAX RELIEF ACT, SO AS TO PROVIDE THAT A PERCENTAGE OF THE SPECIAL ONE PERCENT SALES AND USE TAX IN CLARENDON COUNTY IMPOSED PURSUANT TO THE ACT MAY BE APPLIED TO SUPPORT SCHOOL OPERATING EXPENSES, AND TO PROVIDE THAT A TAX IMPOSED PURSUANT TO THE ACT MAY BE IMPOSED FOR NOT MORE THAN THIRTY YEARS.**

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

**Tax may be used for school operating expenses**

SECTION 1. Section 3 of Act 355 of 2004, as last amended by Act 97 of 2009, is further amended to read:

“Section 3. Subject to the requirements of this act, there may be imposed a one percent sales and use tax within Clarendon County. The proceeds of the tax must be distributed to the three school districts in Clarendon County as provided in this act. The boards of trustees of each of the school districts, before the expenditure of the proceeds of the tax authorized by this act, by resolution, shall determine the specific purposes for which the proceeds of the tax as distributed must be expended. However, in any case and as finally determined by the governing body, the proceeds only must be applied to:

(a) reduce ad valorem property taxes imposed to pay debt service on general obligation bonds;

(b) defray the cost of capital improvements within each school district;

(c) ensure the delivery of academic and arts instruction to students during the 2009‑2010 and 2010‑2011 school years; or

(d) allow up to twenty‑five percent of the budgeted collections to be used to support school operating expenses, provided that up to fifty percent of budgeted collections may be used to support school operating expenses if the governing body finds that it is necessary due to a financial exigency.

Before any proceeds can be applied pursuant to item (c) of this section, the debt service obligation for the 2009‑2010 and 2010‑2011 fiscal years, as provided in item (a) of this section, must be met.”

**Increasing the years the tax may be imposed**

SECTION 2. Section 4(A) of Act 355 of 2004 is amended to read:

“(A) The tax authorized by this act may be imposed by ordinance of the governing body. The tax may not be imposed for more than thirty years.”

**Conforming provision**

SECTION 3. The Clarendon County Council may, by ordinance, extend the term of an existing one percent sales and use tax that was imposed pursuant to Act 355 of 2004 to conform to the provisions contained in Section 2 of this act.

**Time effective**

SECTION 4. This act takes effect upon approval by the Governor.

Ratified the 25th day of March, 2015.

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*President of the Senate*

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*Speaker of the House of Representatives*

Approved the \_\_\_\_\_\_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_2015.

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*Governor*

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