**South Carolina General Assembly**

122nd Session, 2017-2018

**H. 4880**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Cogswell, Sottile, Brown, Bennett, Gilliard, Arrington, McCoy, Crosby and Pendarvis

Document Path: l:\council\bills\agm\19303dg18.docx

Companion/Similar bill(s): 917

Introduced in the House on February 8, 2018

Currently residing in the House Committee on **Ways and Means**

Summary: Accommodation and hospitality tax expenditures

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/8/2018 House Introduced and read first time ([House Journal‑page 8](file:///h:\hj\20180208.docx))

2/8/2018 House Referred to Committee on **Ways and Means** ([House Journal‑page 8](file:///h:\hj\20180208.docx))

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**VERSIONS OF THIS BILL**

[2/8/2018](file:///p:\pprever\2017-18\4880_20180208.docx)

**A** **BILL**

TO AMEND SECTIONS 6‑1‑530, 6‑1‑730, AND 6‑4‑10, ALL AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, ALL RELATING TO THE EXPENDITURE OF THE STATE ACCOMMODATIONS TAX, LOCAL HOSPITALITY TAX, AND LOCAL ACCOMMODATIONS TAX, RESPECTIVELY, SO AS TO ALLOW THE REVENUE TO BE EXPENDED FOR THE CONTROL AND REPAIR OF FLOODING AND DRAINAGE AT TOURISM‑RELATED LANDS OR AREAS.

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

SECTION 1. Section 6‑1‑530(A) of the 1976 Code is amended to read:

“(A) The revenue generated by the local accommodations tax must be used exclusively for the following purposes:

(1) tourism‑related buildings including, but not limited to, civic centers, coliseums, and aquariums;

(2) tourism‑related cultural, recreational, or historic facilities;

(3) beach access, renourishment, or other tourism‑related lands and water access;

(4) highways, roads, streets, and bridges providing access to tourist destinations;

(5) advertisements and promotions related to tourism development; ~~or~~

(6) water and sewer infrastructure to serve tourism‑related demand; or

(7) control and repair of flooding and drainage at tourism‑related lands or areas.”

SECTION 2. Section 6‑1‑730(A) of the 1976 Code is amended to read:

“(A) The revenue generated by the hospitality tax must be used exclusively for the following purposes:

(1) tourism‑related buildings including, but not limited to, civic centers, coliseums, and aquariums;

(2) tourism‑related cultural, recreational, or historic facilities;

(3) beach access and renourishment;

(4) highways, roads, streets, and bridges providing access to tourist destinations;

(5) advertisements and promotions related to tourism development; ~~or~~

(6) water and sewer infrastructure to serve tourism‑related demand; or

(7) control and repair of flooding and drainage at tourism‑related lands or areas.”

SECTION 3. Section 6‑4‑10(4)(b) of the 1976 Code, as last amended by Act 184 of 2014, is further amended to read:

“(b) The funds received by a county or municipality which has a high concentration of tourism activity may be used to provide additional county and municipal services including, but not limited to, law enforcement, traffic control, public facilities, and highway and street maintenance, as well as the continual promotion of tourism. The funds must not be used as an additional source of revenue to provide services normally provided by the county or municipality but to promote tourism and enlarge its economic benefits through advertising, promotion, and providing those facilities and services which enhance the ability of the county or municipality to attract and provide for tourists.

‘Tourism‑related expenditures’ include:

(i) advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;

(ii) promotion of the arts and cultural events;

(iii) construction, maintenance, and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities;

(iv) the criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourists;

(v) public facilities such as restrooms, dressing rooms, parks, and parking lots;

(vi) tourist shuttle transportation;

(vii) control and repair of waterfront erosion, including beach renourishment;

(viii) operating visitor information centers;

(ix) control and repair of flooding and drainage at tourism‑related lands or areas.”

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

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