



**SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE**  
**STATEMENT OF ESTIMATED FISCAL IMPACT**  
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**Bill Number:** S. 1038 Introduced on February 22, 2018  
**Author:** Hutto  
**Subject:** Capital Project Sales Tax  
**Requestor:** Senate Finance  
**RFA Analyst(s):** Shuford  
**Impact Date:** February 26, 2018

**Estimate of Fiscal Impact**

	FY 2018-19	FY 2019-20
<b>State Expenditure</b>		
General Fund	\$0	\$0
Other and Federal	\$0	\$0
Full-Time Equivalent Position(s)	0.00	0.00
<b>State Revenue</b>		
General Fund	\$0	\$0
Other and Federal	\$0	\$0
<b>Local Expenditure</b>	\$0	\$0
<b>Local Revenue</b>	\$0	\$9,300,000

**Fiscal Impact Summary**

We anticipate that Orangeburg County capital project sales tax collections will increase by \$9,300,000 in FY 2019-20 from the additional year of revenue collections.

**Explanation of Fiscal Impact**

**Introduced on February 22, 2018**

**State Expenditure and Revenue**

N/A

**Local Expenditure**

N/A

**Local Revenue**

This bill extends the reimposed capital projects sales tax in Orangeburg County that commenced on April 1, 2013, to April 30, 2020. Currently, the imposition and termination requirements contained in Section 4-10-340 would terminate this tax on April 30, 2019. In FY 2016-17, Orangeburg County collected \$9,300,000 from the capital projects sales tax. Therefore, we anticipate that Orangeburg County capital project sales tax collections will increase by \$9,300,000 in FY 2019-20 from the additional year of revenue collections. The commencement of the tax reimposed by the referendum approved in the 2016 general election will begin on May 1, 2020, and expire on April 30, 2027. These changes will allow the local sales tax to continue through April 30, 2027, without interruption.

Frank A. Rainwater, Executive Director