**A** **BILL**

TO AMEND SECTION 4-10-310, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE IMPOSITION OF THE CAPITAL PROJECT SALES TAX, SO AS TO REMOVE THE LIMITATION THAT A PORTION OF THE COUNTY AREA MAY NOT BE SUBJECT TO AN ADDITIONAL PENNY SALES TAX LEVIED PURSUANT TO CHAPTER 37, TITLE 4; AND TO AMEND SECTION 4-37-40, RELATING TO THE LIMITATION ON THE SALES TAX RATE, SO AS TO PROVIDE THAT A SALES TAX IS NOT LEVIED PURSUANT TO ARTICLE 3, CHAPTER 10, TITLE 4.

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

SECTION 1. Section 4‑10‑310 of the 1976 Code is amended to read:

“Section 4‑10‑310. Subject to the requirements of this article, the county governing body may impose a one percent sales and use tax by ordinance, subject to a referendum, within the county area for a specific purpose or purposes and for a limited amount of time. The revenues collected pursuant to this article may be used to defray debt service on bonds issued to pay for projects authorized in this article. However, at no time may any portion of the county area be subject to more than one percent sales tax levied pursuant to this article~~, pursuant to Chapter 37, Title 4,~~ or pursuant to any local law enacted by the General Assembly. This limitation does not apply in a county area in which, as of July 1, 2012, a local sales and use tax was imposed pursuant to a local act of the General Assembly, the revenues of which are used to offset the costs of school construction, or other school purposes, or other government expenses, or for any combination of these uses.”

SECTION 2. Section 4‑37‑40 of the 1976 Code is amended to read:

“Section 4‑37‑40. At no time may any portion of the county area be subject to more than one percent sales tax levied pursuant to this chapter~~, Article 3, Chapter 10 of this title,~~ or pursuant to any local legislation enacted by the General Assembly.”

SECTION 3. This act takes effect upon approval by the Governor.

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