**South Carolina General Assembly**

125th Session, 2023-2024

**S. 116**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Hembree

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Introduced in the Senate on January 10, 2023

Currently residing in the Senate

Summary: Capital Project Sales Tax Act

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

11/30/2022 Senate Prefiled

11/30/2022 Senate Referred to Committee on **Finance**

1/10/2023 Senate Introduced and read first time ([Senate Journal‑page 66](h:\sj\20230110.docx))

1/10/2023 Senate Referred to Committee on **Finance** ([Senate Journal‑page 66](h:\sj\20230110.docx))

2/8/2023 Scrivener's error corrected

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**VERSIONS OF THIS BILL**

[12/01/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/116_20221201.docx)

[02/08/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/116_20230208.docx)

A bill

to amend the South Carolina Code of Laws by amending Section 4‑10‑330, relating to TAX IMPOSITION AND TERMINATION, so as to AMEND THE LENGTH OF A REIMPOSED TAX FROM SEVEN TO ELEVEN YEARS; and by amending Section 4‑10‑340, relating to THE CONTENTS OF BALLOT QUESTIONS; PURPOSE FOR WHICH PROCEEDS OF TAX TO BE USED, so as to AMEND THE LENGTH OF A REIMPOSED TAX FROM SEVEN TO ELEVEN YEARS.

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

SECTION 1. Section 4‑10‑330(A)(1) and (2) of the S.C. Code is amended to read:

(A) The sales and use tax authorized by this article is imposed by an enacting ordinance of the county governing body containing the ballot question formulated by the commission pursuant to Section 4‑10‑320(C), subject to referendum approval in the county. The ordinance must specify:

(1) the purpose for which the proceeds of the tax are to be used, which may include projects located within or without, or both within and without, the boundaries of the local governmental entities, including the county, municipalities, and special purpose districts located in the county area, and may include the following types of projects:

(a) highways, roads, streets, bridges, and public parking garages and related facilities;

(b) courthouses, administration buildings, civic centers, hospitals, emergency medical facilities, police stations, fire stations, jails, correctional facilities, detention facilities, libraries, coliseums, educational facilities under the direction of an area commission for technical education, or any combination of these projects;

(c) cultural, recreational, or historic facilities, or any combination of these facilities;

(d) water, sewer, or water and sewer projects;

(e) flood control projects and storm water management facilities;

(f) beach access and beach renourishment;

(g) dredging, dewatering, and constructing spoil sites, disposing of spoil materials, and other matters directly related to the act of dredging;

(h) jointly operated projects of the county, a municipality, special purpose district, and school district, or any combination of those entities, for the projects delineated in subitems (a) through (g) of this item;

(i) any combination of the projects described in subitems (a) through (h) of this item;

(2) the maximum time, in two‑year increments not to exceed eight years from the date of imposition, or in the case of a reimposed tax, a period ending on April thirtieth, not to exceed seven eleven years, for which the tax may be imposed;

SECTION 2. Section 4‑10‑340 (A) of the S.C. Code is amended to read:

Section 4‑10‑340. (A) If the sales and use tax is approved in the referendum, the tax is imposed on the first of May following the date of the referendum. If the reimposition of an existing sales and use tax imposed pursuant to this article is approved in the referendum, the new tax is imposed immediately following the termination of the earlier imposed tax and the reimposed tax terminates on the applicable thirtieth of April, not to exceed seven eleven years from the date of reimposition. If the certification is not timely made to the Department of Revenue, the imposition is postponed for twelve months.

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

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