

## Session 124 - (2021-2022)

**H\*3948 (Rat #0209, Act #0189 of 2022) General Bill, By Stavrinakis, Murphy and Dillard**

**Summary:** Local Sales & Use Tax

AN ACT TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 4-37-60 SO AS TO PROVIDE THAT A COUNTY THAT HAS IMPOSED A TAX PURSUANT TO CHAPTER 37, TITLE 4, ALSO MAY IMPOSE A CAPITAL PROJECTS SALES AND USE TAX; TO AMEND SECTION 4-37-40, RELATING TO THE LIMITATION ON THE SALES TAX RATE, SO AS TO MAKE A CONFORMING CHANGE; TO AMEND SECTION 4-10-310, RELATING TO THE IMPOSITION OF THE CAPITAL PROJECT SALES TAX, SO AS TO MAKE A CONFORMING CHANGE; AND BY ADDING SECTION 4-10-315 SO AS TO PROVIDE THAT A COUNTY THAT HAS IMPOSED ANOTHER SALES AND USE TAX ALSO MAY IMPOSE A TAX PURSUANT TO CHAPTER 37, TITLE 4. - ratified title

02/23/21	House	Introduced and read first time (House Journal-page 10)
02/23/21	House	Referred to Committee on Ways and Means (House Journal-page 10)
03/18/21	House	Member(s) request name added as sponsor: Dillard
03/18/21	House	Committee report: Favorable with amendment Ways and Means (House Journal-page 40)
04/06/21	House	Amended
04/06/21	House	Requests for debate-Rep(s). Hill, Magnuson (House Journal-page 72)
04/06/21	House	Read second time (House Journal-page 72)
04/06/21	House	Roll call Yeas-75 Nays-29 (House Journal-page 74)
04/07/21	House	Read third time and sent to Senate (House Journal-page 13)
04/07/21	Senate	Introduced and read first time (Senate Journal-page 9)
04/07/21	Senate	Referred to Committee on Finance (Senate Journal-page 9)
05/03/22	Senate	Committee report: Favorable Finance (Senate Journal-page 7)
05/10/22	Senate	Read second time (Senate Journal-page 55)
05/11/22	Senate	Read third time and enrolled (Senate Journal-page 11)
05/11/22	Senate	Roll call Ayes-26 Nays-17 (Senate Journal-page 11)
05/12/22		Ratified R 209
05/16/22		Signed By Governor
05/31/22		Effective date 05/16/22
05/31/22		Act No. 189