

## Session 120 - (2013-2014)

### **H 4407 General Bill, By Horne, M.S. McLeod, Brannon, J.E. Smith and Skelton**

**Summary:** Jobs, Education, and Tax Act

A BILL TO ENACT THE "SOUTH CAROLINA JOBS, EDUCATION, AND TAX ACT", INCLUDING PROVISIONS TO AMEND CHAPTER 20, TITLE 59, RELATING TO THE EDUCATION FINANCE ACT (EFA), SO AS TO REVISE THE MANNER IN WHICH AND REQUIREMENTS UNDER WHICH EFA FUNDING IS DETERMINED AND DISTRIBUTED TO SCHOOLS AND SCHOOL DISTRICTS INCLUDING THE CREATION OF THE SOUTH CAROLINA PUBLIC EDUCATION PROGRAM (SCPEP) FUND INTO WHICH CERTAIN MONIES ARE CREDITED AND OUT OF WHICH PAYMENTS ARE MADE, AND TO DELETE THE INDEX OF TAXPAYING ABILITY, THE FOUNDATION PROGRAM, AND THE DEFINED MINIMUM PROGRAM AMONG OTHER PROVISIONS WHILE MAINTAINING THE REPORTING REQUIREMENTS IN COMPUTING THE INDEX OF TAXPAYING ABILITY; TO AMEND SECTION 59-21-30, RELATING TO SCHOOLS TO WHICH THE APPROPRIATION OF TEACHER SALARIES BASED ON A TERM OF ONE HUNDRED NINETY DAYS DOES NOT APPLY, SO AS TO CONTINUE TO PROVIDE THAT NO SCHOOL IN ANY SCHOOL DISTRICT SHALL CONTINUE TO BE OPEN A LONGER PERIOD OF TIME THAN THAT FIXED BY THE BOARD OF TRUSTEES IN THE DISTRICT IN WHICH THE SCHOOL IS LOCATED, AND DELETE THE REMAINDER OF THE SECTION; TO REPEAL SECTIONS 59-21-40, 59-21-50, 59-21-60, 59-21-110, 59-21-120, 59-21-160, AND 59-21-1030 RELATING TO STATE AID FOR SCHOOLS, AND THE EDUCATION IMPROVEMENT ACT FUND AND THE EDUCATION IMPROVEMENT ACT REQUIRED MINIMUM EFFORT; TO AMEND SECTION 59-21-1010, RELATING TO THE DISPOSITION AND ALLOCATION OF CERTAIN SCHOOL REVENUES UNDER THE EIA, SO AS TO REDIRECT THE DEPOSIT OF SPECIFIED FUNDS INTO THE SCPEP FUND; TO AMEND SECTION 59-29-170, RELATING TO PROGRAMS FOR TALENTED STUDENTS, SO AS TO REVISE HOW THE SPECIFIC FUNDING FOR CERTAIN STUDENTS IS DETERMINED; TO AMEND SECTION 59-35-10, RELATING TO THE PROVISION OF KINDERGARTEN CLASSES, SO AS TO REVISE PUPIL WEIGHTINGS, AND DELETE A REQUIREMENT FOR LOCAL MATCH FUNDING FOR EXTENDED DAY KINDERGARTEN; TO AMEND SECTION 59-40-140, AS AMENDED, RELATING TO DISTRIBUTION OF REVENUES AND RESOURCES IN REGARD TO CHARTER SCHOOL FUNDING, SO AS TO DELETE CERTAIN REFERENCES TO EFA PROVISIONS; TO AMEND SECTION 59-63-65, RELATING TO FUNDING FOR CLASS SIZE REDUCTIONS, SO AS TO DELETE CERTAIN LOCAL MATCH REQUIREMENTS; TO AMEND SECTION 59-63-1380, RELATING TO FUNDING FOR ALTERNATIVE SCHOOL PROGRAMS, SO AS TO REVISE THE FUNDING CRITERIA FOR THESE PROGRAMS; TO AMEND SECTION 59-69-110, RELATING TO THE CREATION OF RESERVE FUNDS TO FINANCE SCHOOLS, SO AS TO FURTHER PROVIDE FOR THESE RESERVE FUNDS; TO REPEAL SECTION 59-69-120 RELATING TO THE USE OF RESERVE FUNDS; TO AMEND SECTION 59-69-215, RELATING TO THE COUNTY TREASURER DISBURSING FUNDS TO SCHOOL DISTRICTS, SO AS TO REVISE THE MANNER OF THE DISBURSEMENT AND THE INVESTMENT OF SUCH FUNDS; TO AMEND SECTION 59-69-240, RELATING TO THE REQUIREMENT THAT A COUNTY TREASURER REPORT MONTHLY TO THE SUPERINTENDENT OF EDUCATION PERTAINING TO HIS COLLECTIONS AND DISBURSEMENTS OF SCHOOL FUNDS, SO AS TO DELETE A PENALTY FOR A COUNTY TREASURER TO FAIL TO PERFORM THESE DUTIES, AND TO GRANT SUPERINTENDENTS OF EDUCATION ACCESS TO THESE RECORDS; TO AMEND CHAPTER 73, TITLE 59, RELATING TO SCHOOL TAXES, SO AS TO DELETE CERTAIN LOCAL LAWS DELEGATING AD VALOREM TAXING AUTHORITY FOR THE OPERATION OF SCHOOL DISTRICTS, AND TO REVISE AND FURTHER PROVIDE FOR THE LEVY AND DISTRIBUTION OF SCHOOL TAXES, INCLUDING A PROVISION THAT THE BOARD OF TRUSTEES OF A SCHOOL DISTRICT MAY LEVY AD VALOREM TAXES FOR SCHOOL OPERATING PURPOSES NOT TO EXCEED EIGHT PERCENT OF THE SCHOOL DISTRICT'S ASSESSED VALUE OF PROPERTY NOTWITHSTANDING CERTAIN MILLAGE LIMITATIONS; TO AMEND SECTION 59-144-100, RELATING TO THE ALLOCATION OF PUBLIC SCHOOL FACILITIES ASSISTANCE FUNDS, SO AS TO REVISE THE AMOUNT OF FUNDS TO BE DISTRIBUTED AND THE SOURCE OF THESE FUNDS; TO REPEAL SECTION 59-1-449 RELATING TO THE REPORTING OF FUNDING REQUIREMENTS; TO AMEND SECTION 59-19-80, RELATING TO REQUIREMENTS AS TO PURCHASES AND TEACHER EMPLOYMENT, SO AS TO REVISE THESE REQUIREMENTS; TO AMEND SECTION 4-1-170, AS AMENDED, RELATING TO THE JOINT DEVELOPMENT OF INDUSTRIAL PARKS, SO AS TO FURTHER PROVIDE FOR THE CALCULATION OF ASSESSED VALUE WITHIN MULTICOUNTY PARKS; TO AMEND SECTION 4-9-70, RELATING TO THE POWERS OF COUNTY COUNCILS WITH REGARD TO ESTABLISHING SCHOOL MILLAGE, SO AS TO DELETE CERTAIN REQUIREMENTS AND MANDATES OF THE SECTION; TO AMEND SECTIONS 6-1-300 AND 6-1-320, AS AMENDED, RELATING TO DEFINITIONS IN REGARD TO THE AUTHORITY OF LOCAL GOVERNMENTS TO ASSESS TAXES AND FEES, SO AS TO CLARIFY THAT THE DEFINITION OF "LOCAL GOVERNING BODY" DOES NOT MEAN THE GOVERNING BODY OF A SCHOOL DISTRICT, AND TO DELETE CERTAIN AUTHORITY OF A LEGISLATIVE DELEGATION IN REGARD TO SCHOOL MILLAGE; TO

AMEND SECTIONS 11-11-155 AND 11-11-156, RELATING TO THE HOMESTEAD EXEMPTION FUND AND REIMBURSEMENTS FROM THE FUND, SO AS TO DELETE THE FUND AND REVISE THE PURPOSES FOR WHICH REVENUE DEPOSITED IN THE FUND MUST BE USED, AND TO PRESERVE CERTAIN PROVISIONS REGARDING REIMBURSEMENTS FOR ALTERNATIVE SCHOOLS, CAREER SCHOOLS, COUNTY BOARDS OF EDUCATION, AND TIFs; TO AMEND SECTION 12-4-510, RELATING TO THE POWER OF THE DEPARTMENT OF REVENUE IN REGARD TO CERTAIN LEVIES MADE BY THE GENERAL ASSEMBLY, SO AS TO INCLUDE THE LEVY OF A STATEWIDE UNIFORM MILLAGE UNDER ARTICLE 27, CHAPTER 37, TITLE 12; TO AMEND SECTION 12-4-520, AS AMENDED, RELATING TO DEALINGS WITH COUNTY TAX OFFICIALS BY THE DEPARTMENT OF REVENUE, SO AS TO PROVIDE THAT THE DEPARTMENT SHALL ENSURE THAT THE COUNTY AUDITORS, COUNTY ASSESSORS, AND COUNTY TREASURERS ARE CORRECTLY ASSESSING, LEVYING, COLLECTING, AND REMITTING THE REVENUE RAISED BY THE STATE UNIFORM MILLAGE FOR THE SCPEP ESTABLISHED IN ARTICLE 27, CHAPTER 37, TITLE 12; TO AMEND SECTION 12-37-220, AS AMENDED, RELATING TO ASSESSMENT OF PROPERTY TAXES, SO AS TO EXEMPT A PORTION OF THE FAIR MARKET VALUE OF THE REAL AND PERSONAL PROPERTY OF MANUFACTURERS FROM PROPERTY TAX MILLAGE IMPOSED FOR SCHOOL OPERATIONS AND TO REVISE THE HOMESTEAD EXEMPTION FROM PROPERTY TAX MILLAGE IMPOSED FOR SCHOOL OPERATIONS, SO AS TO ALLOW SUCH MILLAGE TO BE IMPOSED ON HOMESTEADS PURSUANT TO REFERENDUM; BY ADDING ARTICLE 27 TO CHAPTER 37, TITLE 12 SO AS TO IMPOSE A STATE UNIFORM MILLAGE OF ONE HUNDRED MILLS TO BE USED FOR THE PURPOSES OF THE SCPEP, TO PROVIDE THAT THIS MILLAGE IS NOT SUBJECT TO ROLLBACK AND IS APPLICABLE TO FEES-IN-LIEU-OF-TAXES, WITHOUT ANY SPECIAL SOURCE REVENUE BONDS OR CREDITS OR OTHER DIVERSION FROM THE SCPEP, AND TO REQUIRE COUNTY TREASURERS TO SEND TO THE DEPARTMENT OF REVENUE ALL EXISTING FEES-IN-LIEU-OF-TAXES FOR SCHOOL OPERATING PURPOSES, ALL OF WHICH IS TO BE DEPOSITED TO THE SCPEP FUND; TO AMEND SECTION 12-43-296, RELATING TO PREPARATION OF BUDGETS AND THE CARRY FORWARD OF POSITIVE GENERAL FUND BALANCES, SO AS TO SPECIFY WHAT GENERAL FUND BALANCES MAY BE CARRIED FORWARD BY SCHOOL DISTRICTS; AND TO AMEND SECTION 12-43-350, AS AMENDED, RELATING TO THE STANDARDIZED TAX BILL FOR REAL PROPERTY, SO AS TO FURTHER PROVIDE FOR THE CONTENTS OF THE STANDARDIZED TAX BILL.

<b>12/10/13</b>	<b>House</b>	<b>Prefiled</b>
<b>12/10/13</b>	<b>House</b>	<b>Referred to Committee on Ways and Means</b>
<b>01/14/14</b>	<b>House</b>	<b>Introduced and read first time (House Journal-page 64)</b>
<b>01/14/14</b>	<b>House</b>	<b>Referred to Committee on Ways and Means (House Journal-page 64)</b>
<b>01/14/14</b>	<b>House</b>	<b>Member(s) request name added as sponsor: M.S.McLeod</b>
<b>01/16/14</b>	<b>House</b>	<b>Member(s) request name added as sponsor: Brannon</b>
<b>02/18/14</b>	<b>House</b>	<b>Member(s) request name added as sponsor: J.E.Smith</b>
<b>04/29/14</b>	<b>House</b>	<b>Member(s) request name added as sponsor: Skelton</b>