

Session 122 - (2017-2018)

H 3650 General Bill, By Sandifer, Simrill, Anderson, Atwater, Forrester, Erickson, Hamilton, Jordan, McEachern, Bedingfield, Ryhal, Taylor, White and Tallon

Summary: SC Business License Tax Standardization Act

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 6-1-340 SO AS TO ENACT THE "SOUTH CAROLINA BUSINESS LICENSE TAX STANDARDIZATION ACT", TO PROVIDE THE SOLE MANNER IN WHICH A COUNTY OR MUNICIPAL BUSINESS LICENSE TAX MAY BE IMPOSED, INCLUDING DURATION, CALCULATION, AND PAYMENT, TO PROVIDE CERTAIN REQUIREMENTS FOR ISSUING A CERTIFICATE OF OCCUPANCY, TO PROVIDE FOR CERTAIN REFUNDS, TO PROVIDE THAT CERTAIN SPECIAL ORDINANCES OR FORMAL OR INFORMAL AGREEMENTS ENTERED INTO BEFORE THE EFFECTIVE DATE OF THIS ACT ARE CONSIDERED VALID, TO PROVIDE THAT A SINGLE ISOLATED ACT DOES NOT AUTOMATICALLY CONSTITUTE DOING BUSINESS, AND TO PROVIDE THAT A COUNTY OR MUNICIPALITY MAY NOT IMPOSE A HIGHER BUSINESS LICENSE TAX ON CERTAIN BUSINESSES; BY ADDING SECTION 6-1-350 SO AS TO CREATE THE BUSINESS LICENSE CLASS SCHEDULE BOARD, TO RESTRICT COLLECTIONS IN THE 2019 LICENSE YEAR; BY ADDING SECTION 6-1-360 SO AS TO PROVIDE FOR A NOTICE OF ASSESSMENT AND TO PROVIDE FOR AN APPEALS PROCESS; TO AMEND SECTION 4-9-30, AS AMENDED, RELATING TO THE POWERS OF THE COUNTY GOVERNMENT, SO AS TO PROVIDE THAT A WHOLESALER DELIVERING GOODS TO RETAILERS IN A COUNTY IS NOT SUBJECTED TO THE BUSINESS LICENSE TAX UNLESS HE MAINTAINS A CERTAIN WAREHOUSE OR MERCANTILE ESTABLISHMENT; TO AMEND SECTION 5-7-30, AS AMENDED, RELATING TO THE POWERS CONFERRED UPON MUNICIPALITIES, SO AS TO PROVIDE THAT A WHOLESALER DELIVERING GOODS TO RETAILERS IN A COUNTY IS NOT SUBJECTED TO THE BUSINESS LICENSE TAX UNLESS HE MAINTAINS A CERTAIN WAREHOUSE OR MERCANTILE ESTABLISHMENT, AND TO PROVIDE FOR CERTAIN EXEMPTIONS; TO AMEND SECTION 6-1-120, AS AMENDED, RELATING TO THE CONFIDENTIALITY OF CERTAIN INFORMATION, SO AS TO AUTHORIZE THE SHARING OF BUSINESS LICENSE INFORMATION AMONG LOCAL GOVERNMENTS; TO AMEND SECTION 12-4-310, AS AMENDED, RELATING TO POWERS OF THE DEPARTMENT OF REVENUE, SO AS TO ALLOW THE DEPARTMENT TO SHARE MUNICIPAL BUSINESS LICENSE INFORMATION AMONG OTHER LOCAL GOVERNMENTS; AND TO AMEND SECTION 38-7-160, RELATING TO MUNICIPAL LICENSE FEES AND TAXES IN INSURANCE LAW, SO AS TO DISTINGUISH BETWEEN LICENSE FEES AND TAXES MUNICIPALITIES MAY LEVY AND COLLECT FOR RISKS LOCATED WITHIN AND OUTSIDE THE MUNICIPALITY.

02/02/17 House Introduced and read first time (House Journal-page 17)

02/02/17 House Referred to Committee on Labor, Commerce and Industry (House Journal-page 17)

02/09/17 House Member(s) request name removed as sponsor: Mitchell

02/15/17 House Committee report: Favorable with amendment Labor, Commerce and Industry (House Journal-page 4)

02/16/17 Scrivener's error corrected

02/21/17 House Debate adjourned until Wed., 3-1-17 (House Journal-page 34)

03/01/17 House Recommitted to Committee on Labor, Commerce and Industry (House Journal-page 10)