South Carolina Legislature

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Session 120 - (2013-2014)

H 3986 General Bill, By Rivers, Bowen, Simrill, Atwater, Toole, Huggins, Ballentine, Delleney, Finlay, Hixon, Lowe, D.C. Moss, Norman, Pope, Putnam, Sandifer, Thayer, Loftis, Burns and Goldfinch

Summary: Business license tax

A BILL TO AMEND SECTION 5-7-30, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE POWERS OF A MUNICIPALITY, SO AS TO PROHIBIT THE LEVY OF A BUSINESS LICENSE TAX; BY ADDING SECTION 5-7-320 SO AS TO PROHIBIT A MUNICIPALITY FROM IMPOSING ANY TAX OR CHARGING ANY FEE FOR THE PRIVILEGE OF OPERATING A BUSINESS INSIDE THE MUNICIPALITY; AND BY ADDING SECTION 4-9-197 SO AS TO REQUIRE A COUNTY THAT IMPOSES A LICENSE TAX MUST REMIT ANY COLLECTIONS FROM A BUSINESS LICENSE TAX COLLECTED FROM A BUSINESS LOCATED INSIDE THE CORPORATE LIMITS OF A MUNICIPALITY TO THE MUNICIPALITY IN WHICH THE BUSINESS IS LOCATED.

04/18/13 House Introduced and read first time (House Journal-page 30)

04/18/13 House Referred to Committee on Ways and Means (House Journal-page 30) 04/24/13 House Member(s) request name added as sponsor: Loftis, Burns, Goldfinch