

## Session 116 - (2005-2006)

### H 4268 General Bill, By Rice and Kennedy

#### Summary: Statewide sales and use tax

A BILL TO AMEND CHAPTER 17, TITLE 59, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SCHOOL DISTRICTS, SO AS TO PROVIDE FOR THE CREATION OF A STATEWIDE SOUTH CAROLINA SCHOOL DISTRICT, ITS GOVERNANCE, AND ITS POWERS AND DUTIES; TO PROVIDE FOR FORTY LOCAL COUNCILS AND THEIR POWERS AND DUTIES; TO PROVIDE THAT THE STATE BOARD OF EDUCATION SHALL PROMULGATE REGULATIONS; TO PROVIDE THAT ALL ASSETS AND LIABILITIES BECOME THOSE OF THE SOUTH CAROLINA SCHOOL DISTRICT; TO PROVIDE THAT THE DISTRICT SHALL DEFEND CERTAIN ACTIONS OR PROCEEDINGS ON BEHALF OF CERTAIN TEACHERS; TO PROVIDE FOR THE REISSUANCE OF CERTAIN BONDS PURSUANT TO CERTAIN CONDITIONS; TO PROVIDE FOR CREDIT TO BE GIVEN IN AMERICAN SIGN LANGUAGE; TO ESTABLISH A CHARACTER EDUCATION POLICY; TO PROVIDE FOR CERTAIN TEACHER IN-SERVICE TRAINING; AND TO PROVIDE FOR STUDENTS WALKING OR BIKING TO SCHOOL; BY ADDING SECTION 59-3-5 SO AS TO PROVIDE THAT THE SUPERINTENDENT OF EDUCATION MUST BE APPOINTED BY THE GOVERNOR UPON THE ADVICE AND CONSENT OF THE SENATE; TO AMEND SECTION 1-30-10, RELATING TO DEPARTMENTS WITHIN THE EXECUTIVE DEPARTMENT, SO AS TO PROVIDE THAT THE SUPERINTENDENT OF EDUCATION MUST BE APPOINTED BY THE GOVERNOR; TO AMEND SECTION 1-30-40, RELATING TO THE DEPARTMENT OF EDUCATION, SO AS TO PROVIDE THAT THE SOUTH CAROLINA SCHOOL DISTRICT MUST BE ADMINISTERED AS PART OF THE DEPARTMENT OF EDUCATION; TO AMEND SECTION 1-11-310, RELATING TO SCHOOL BUSES, SO AS TO CHANGE A REFERENCE FROM THE STATE DEPARTMENT OF EDUCATION TO THE SOUTH CAROLINA SCHOOL DISTRICT; BY ADDING ARTICLE 11 IN CHAPTER 36 OF TITLE 12 SO AS TO IMPOSE AN ADDITIONAL STATEWIDE SALES TAX EQUAL TO THREE PERCENT FOR THE SUPPORT OF THE SOUTH CAROLINA SCHOOL DISTRICT; BY ADDING SECTION 11-11-155 ESTABLISHING THE SOUTH CAROLINA SCHOOL DISTRICT FUND TO RECEIVE THE REVENUE OF THE ADDITIONAL SALES TAX IMPOSED BY THIS ACT; BY ADDING SECTION 12-37-253 SO AS TO EXEMPT ALL TAXABLE PROPERTY FROM ALL PROPERTY TAX MILLAGE IMPOSED FOR SCHOOL OPERATIONS AND TO PAY TO THE SOUTH CAROLINA SCHOOL DISTRICT THE REVENUES OF THE SOUTH CAROLINA SCHOOL DISTRICT FUND, LESS A RESERVE FOR SHORTFALLS, FOR THE TAXES NOT COLLECTED BECAUSE OF THE EXEMPTION ALLOWED BY THIS NEW SECTION, TO PROVIDE THAT THE FAIR MARKET VALUE OF THIS EXEMPTED PROPERTY IS NEVERTHELESS CONSIDERED TAXABLE FOR PURPOSES OF BONDED INDEBTEDNESS AND THE INDEX OF TAX PAYING ABILITY AND PROHIBIT THE USE OF THESE NEW SALES TAX REVENUES TO SUPPLEMENT OTHER STATE FUNDING FOR PUBLIC EDUCATION; BY AMENDING SECTION 6-1-300, RELATING TO DEFINITIONS FOR PURPOSES OF LOCAL GOVERNMENT TAXING LIMITS, SO AS TO REDEFINE "POSITIVE MAJORITY" AS A TWO-THIRDS MAJORITY OF THE ENTIRE GOVERNING BODY; BY AMENDING SECTION 6-1-320, RELATING TO LIMITATIONS ON PROPERTY TAX MILLAGE INCREASES, SO AS TO REQUIRE A POSITIVE MAJORITY VOTE FOR ANY REVENUE IN THE MILLAGE RATE UP TO THE INCREASE IN THE CONSUMER PRICE INDEX AND TO REQUIRE REFERENDUM APPROVAL FOR INCREASES ABOVE THE CONSUMER PRICE INDEX INCREASE; AND TO REPEAL CHAPTER 5, TITLE 59 RELATING TO THE STATE BOARD OF EDUCATION, CHAPTER 13, TITLE 59 RELATING TO COUNTY SUPERINTENDENTS OF EDUCATION, AND CHAPTER 15, TITLE 59, RELATING TO COUNTY BOARDS OF EDUCATION AND SECTIONS 59-3-10 AND 59-3-20 AND TO DIRECT THE CODE COMMISSIONER TO CHANGE CERTAIN REFERENCES FROM THE STATE DEPARTMENT OF EDUCATION AND THE STATE BOARD OF EDUCATION TO THE SOUTH CAROLINA SCHOOL DISTRICT OR THE SUPERINTENDENT OF EDUCATION.

**06/01/05 House Introduced and read first time HJ-104**

**06/01/05 House Referred to Committee on Ways and Means HJ-106**