

## Session 115 - (2003-2004)

### H\*4544 (Rat #0205, Act #0355 of 2004) General Bill, By Harvin

**Summary:** Clarendon County School Districts Property Tax Relief Act

AN ACT TO ENACT THE "CLARENDON COUNTY SCHOOL DISTRICTS PROPERTY TAX RELIEF ACT" BY PROVIDING FOR THE IMPOSITION OF A SPECIAL ONE PERCENT SALES AND USE TAX IN CLARENDON COUNTY FOR NOT MORE THAN TWENTY YEARS WITH THE REVENUE OF THE TAX USED TO DEFRAY GENERAL OBLIGATION DEBT SERVICE OR OTHERWISE DEFRAY THE COSTS OF CAPITAL IMPROVEMENTS OF THE SCHOOL DISTRICTS OF CLARENDON COUNTY, TO PROVIDE THAT THE TAX MAY BE IMPOSED BY ORDINANCE OF THE GOVERNING BODY OF CLARENDON COUNTY AND TO AUTHORIZE BUT NOT REQUIRE A REFERENDUM IN THE COUNTY ON THE QUESTION OF IMPOSITION OF THIS TAX, AND TO PROVIDE THAT A TAX IMPOSED PURSUANT TO THIS ACT MUST BE COLLECTED AND ENFORCED, WITH APPLICABLE PENALTIES, BY THE SOUTH CAROLINA DEPARTMENT OF REVENUE AND REMITTED TO THE CLARENDON COUNTY TREASURER FOR THE CLARENDON COUNTY SCHOOL DISTRICTS, TO PROVIDE THAT THE GOVERNING BODY OF CLARENDON COUNTY SHALL DETERMINE THE METHOD OF DISTRIBUTION OF THE REVENUES OF THIS TAX TO THE THREE SCHOOL DISTRICTS IN CLARENDON COUNTY, TO PROVIDE THAT THE TAX AUTHORIZED BY THIS ACT MUST BE IMPOSED AND IS SUBJECT TO THE SAME EXEMPTIONS AND MAXIMUM TAXES AS PROVIDED IN THE SOUTH CAROLINA SALES TAX ACT EXCEPT FOR AN ADDITIONAL EXEMPTION FOR FOOD ITEMS WHICH LAWFULLY MAY BE PURCHASED WITH UNITED STATES DEPARTMENT OF AGRICULTURE FOOD COUPONS, TO PROVIDE THE METHOD OF APPLYING THE REVENUES OF THE TAX TO SCHOOL DISTRICT GENERAL OBLIGATION DEBT SERVICE, AND TO PROVIDE FOR DISTRIBUTION OF DATA AND PROVIDE PENALTIES FOR VIOLATIONS OF RELEASING DATA ABOUT A SPECIFIC TAXPAYER.-RATIFIED TITLE

01/14/04	House	Introduced and read first time HJ-85
01/14/04	House	Referred to Committee on Ways and Means HJ-86
01/15/04	House	Recalled from Committee on Ways and Means HJ-301
01/20/04	House	Read second time HJ-22
01/21/04	House	Read third time and sent to Senate HJ-15
01/21/04	Senate	Intd. & placed on local & uncontested cal. w/o reference SJ-6
02/10/04	Senate	Read second time SJ-65
02/11/04	Senate	Amended SJ-41
02/11/04	Senate	Read third time and returned to House with amendments SJ-41
02/18/04	House	Concurred in Senate amendment and enrolled HJ-36
03/02/04		Ratified R 205
03/05/04		Signed By Governor
03/10/04		Copies available
03/10/04		Effective date 03/05/04
10/20/04		Act No. 355