**South Carolina General Assembly**

119th Session, 2011-2012

**H. 3649**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Stavrinakis

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Introduced in the House on February 10, 2011

Currently residing in the House Committee on **Ways and Means**

Summary: Local hospitality tax payments

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/10/2011 House Introduced and read first time ([House Journal‑page 4](file:///h:\hj%20archive\2011\02-10-11.docx))

2/10/2011 House Referred to Committee on **Ways and Means** ([House Journal‑page 4](file:///h:\hj%20archive\2011\02-10-11.docx))

**VERSIONS OF THIS BILL**

[2/10/2011](file:///p:\pprever\2011-12\3649_20110210.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 6‑1‑780 SO AS TO PROVIDE THAT A PENALTY, FINE, OR OTHER ADDITIONAL COST MAY NOT BE IMPOSED WITH RESPECT TO LOCAL HOSPITALITY TAX PAYMENTS RECEIVED WITHIN SEVEN DAYS OF THE DUE DATE THAT IN THE AGGREGATE EXCEEDS FIVE PERCENT OF THE DELINQUENT TAX.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Article 7, Chapter 1, Title 6 of the 1976 Code is amended by adding:

“Section 6‑1‑780. A local governing body may not impose a penalty, fine, or other additional cost, however described, for late payment of local hospitality tax received within seven days of the due date that in the aggregate exceeds five percent of the delinquent tax.”

SECTION 2. Upon approval by the Governor, this act takes effect on the first day of the second month following the month in which the Governor approves this act and applies for local hospitality tax accruing on and after that date.

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