**South Carolina General Assembly**

120th Session, 2013-2014

**H. 4512**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. J.R. Smith, Clyburn, Hixon, Taylor and Wells

Document Path: l:\council\bills\ms\7379dg14.docx

Companion/Similar bill(s): 940

Introduced in the House on January 16, 2014

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

Summary: Capital improvement sales and use tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/16/2014 House Introduced and read first time ([House Journal‑page 232](file:///H:\HJ%20Archive\2014\01-16-14.docx))

1/16/2014 House Referred to Committee on **Ways and Means** ([House Journal‑page 232](file:///H:\HJ%20Archive\2014\01-16-14.docx))

**VERSIONS OF THIS BILL**

[1/16/2014](file:///p:\pprever\2013-14\4512_20140116.docx)

**A** **BILL**

TO AMEND SECTION 4‑10‑470, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE EDUCATION CAPITAL IMPROVEMENTS SALES AND USE TAX, SO AS TO ALLOW A COUNTY THAT DOES NOT COLLECT A CERTAIN AMOUNT IN ACCOMMODATIONS TAX TO IMPOSE THE SALES TAX SO LONG AS NO PORTION OF THE COUNTY AREA IS SUBJECT TO MORE THAN TWO PERCENT TOTAL SALES TAX.

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

SECTION 1. Section 4‑10‑470 of the 1976 Code, as added by Act 316 of 2008, is amended to read:

“Section 4‑10‑470. (A) The Education Capital Improvements Sales and Use Tax authorized by this article may only be imposed in counties which have collected at least seven million dollars in state accommodations taxes as imposed pursuant to Section 12‑36‑920(A) in the most recent fiscal year for which full collection figures are available. Once a county meets this threshold it thereafter remains eligible to impose this tax.

(B)(1) The Education Capital Improvements Sales and Use Tax authorized by this article also may be imposed in counties which do not meet the collection requirements of subsection (A) so long as, at any time, no portion of the county area is subject to more than two percent total sales tax.

(2) Notwithstanding any other provision of law, if, within a county there is imposed the Education Capital Improvements Sales and Use Tax pursuant to this subsection, then no other sales tax may be imposed if the subsequent imposition causes the total sales tax to exceed two percent in any portion of the county area. This limitation applies so long as this subsection is utilized to impose the Education Capital Improvements Sales and Use tax.

(3) For purposes of this subsection, a sales tax is a tax levied pursuant to this chapter, pursuant to Chapter 37, Title 4, or pursuant to any local law enacted by the General Assembly.”

SECTION 2. This act takes effect upon approval by the Governor.

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