**South Carolina General Assembly**

120th Session, 2013-2014

**A68, R81, S481**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Malloy, McGill, Leatherman, Setzler, Johnson and Ford

Document Path: l:\council\bills\nl\13174dg13.docx

Companion/Similar bill(s): 3783

Introduced in the Senate on March 5, 2013

Introduced in the House on April 30, 2013

Last Amended on June 5, 2013

Passed by the General Assembly on June 6, 2013

Governor's Action: June 13, 2013, Signed

Summary: Admissions license tax exemption for motorsports entertainment complex

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 3/5/2013 Senate Introduced and read first time ([Senate Journal‑page 7](file:///h%3A%5CSJ%20Archive%5C2013%5C03-05-13.docx))

 3/5/2013 Senate Referred to Committee on **Finance** ([Senate Journal‑page 7](file:///h%3A%5CSJ%20Archive%5C2013%5C03-05-13.docx))

 4/10/2013 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 21](file:///h%3A%5CSJ%20Archive%5C2013%5C04-10-13.docx))

 4/24/2013 Senate Read second time ([Senate Journal‑page 18](file:///h%3A%5CSJ%20Archive%5C2013%5C04-24-13.docx))

 4/24/2013 Senate Roll call Ayes‑37 Nays‑1 ([Senate Journal‑page 18](file:///h%3A%5CSJ%20Archive%5C2013%5C04-24-13.docx))

 4/30/2013 Senate Read third time and sent to House ([Senate Journal‑page 22](file:///h%3A%5CSJ%20Archive%5C2013%5C04-30-13.docx))

 4/30/2013 House Introduced and read first time ([House Journal‑page 190](file:///h%3A%5CHJ%20Archive%5C2013%5C04-30-13.docx))

 4/30/2013 House Referred to Committee on **Ways and Means** ([House Journal‑page 190](file:///h%3A%5CHJ%20Archive%5C2013%5C04-30-13.docx))

 5/30/2013 House Committee report: Favorable with amendment **Ways and Means** ([House Journal‑page 12](file:///h%3A%5CHJ%20Archive%5C2013%5C05-30-13.docx))

 6/5/2013 House Amended ([House Journal‑page 110](file:///h%3A%5CHJ%20Archive%5C2013%5C06-05-13.docx))

 6/5/2013 House Read second time ([House Journal‑page 110](file:///h%3A%5CHJ%20Archive%5C2013%5C06-05-13.docx))

 6/5/2013 House Roll call Yeas‑97 Nays‑11 ([House Journal‑page 111](file:///h%3A%5CHJ%20Archive%5C2013%5C06-05-13.docx))

 6/6/2013 House Read third time and returned to Senate with amendments ([House Journal‑page 16](file:///h%3A%5CHJ%20Archive%5C2013%5C06-06-13.docx))

 6/6/2013 Senate Concurred in House amendment and enrolled ([Senate Journal‑page 58](file:///h%3A%5CSJ%20Archive%5C2013%5C06-06-13.docx))

 6/6/2013 Senate Roll call Ayes‑38 Nays‑1 ([Senate Journal‑page 58](file:///h%3A%5CSJ%20Archive%5C2013%5C06-06-13.docx))

 6/11/2013 Ratified R 81

 6/13/2013 Signed By Governor

 6/20/2013 Effective date See Act for Effective Date

 6/24/2013 Act No. 68

**VERSIONS OF THIS BILL**

[3/5/2013](file:///p%3A%5Cpprever%5C2013-14%5C481_20130305.docx)

[4/10/2013](file:///p%3A%5Cpprever%5C2013-14%5C481_20130410.docx)

[5/30/2013](file:///p%3A%5Cpprever%5C2013-14%5C481_20130530.docx)

[6/5/2013](file:///p%3A%5Cpprever%5C2013-14%5C481_20130605.docx)

(A68, R81, S481)

**AN ACT TO AMEND SECTION 12‑21‑2425, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE ADMISSIONS LICENSE TAX EXEMPTION FOR A MOTORSPORTS ENTERTAINMENT COMPLEX, SO AS TO REQUIRE THE COMPLEX TO BE A NASCAR-SANCTIONED MOTOR SPEEDWAY THAT HOSTED AT LEAST ONE NASCAR SPRINT CUP SERIES RACE IN 2012, AND CONTINUES TO HOST AT LEAST ONE NASCAR SPRINT CUP SERIES RACE, OR ANY SUCCESSOR RACE FEATURING THE SAME NASCAR CUP SERIES.**

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

**Admissions license tax exemption for motorsports entertainment complex**

SECTION 1. Section 12‑21‑2425(B)(1) of the 1976 Code, as added by Act 313 of 2008, is amended to read:

 “(1) is a NASCAR-sanctioned motor speedway or racetrack that hosted at least one NASCAR Sprint Cup Series race in 2012, and continues to host at least one NASCAR Sprint Cup Series race, or any successor race featuring the same NASCAR Cup series;”

**Time effective**

SECTION 2. This act takes effect for tax years beginning after 2012.

Ratified the 11th day of June, 2013.

Approved the 13th day of June, 2013.

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