**South Carolina General Assembly**

121st Session, 2015-2016

**A182, R195, S1233**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Sheheen

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Companion/Similar bill(s): 1224, 5209

Introduced in the Senate on April 13, 2016

Introduced in the House on April 20, 2016

Passed by the General Assembly on May 18, 2016

Governor's Action: May 25, 2016, Signed

Summary: Educational capital improvements sales and use tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/13/2016 Senate Introduced, read first time, placed on calendar without reference ([Senate Journal‑page 6](file:///h:\SJ%20Archive\2016\04-13-16.docx))

4/14/2016 Senate Read second time ([Senate Journal‑page 20](file:///h:\SJ%20Archive\2016\04-14-16.docx))

4/14/2016 Senate Roll call Ayes‑41 Nays‑0 ([Senate Journal‑page 20](file:///h:\SJ%20Archive\2016\04-14-16.docx))

4/19/2016 Senate Read third time and sent to House ([Senate Journal‑page 21](file:///h:\SJ%20Archive\2016\04-19-16.docx))

4/20/2016 House Introduced and read first time ([House Journal‑page 221](file:///h:\HJ%20Archive\2016\04-20-16.docx))

4/20/2016 House Referred to Committee on **Ways and Means** ([House Journal‑page 221](file:///h:\HJ%20Archive\2016\04-20-16.docx))

5/5/2016 House Recalled from Committee on **Ways and Means** ([House Journal‑page 146](file:///h:\HJ%20Archive\2016\05-05-16.docx))

5/17/2016 House Read second time ([House Journal‑page 33](file:///h:\HJ%20Archive\2016\05-17-16.docx))

5/17/2016 House Roll call Yeas‑99 Nays‑0 ([House Journal‑page 34](file:///h:\HJ%20Archive\2016\05-17-16.docx))

5/18/2016 House Read third time and enrolled ([House Journal‑page 64](file:///h:\HJ%20Archive\2016\05-18-16.docx))

5/24/2016 Ratified R 195

5/25/2016 Signed By Governor

5/27/2016 Effective date 05/25/16

5/31/2016 Act No. 182

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**VERSIONS OF THIS BILL**

[4/13/2016](file:///p:\pprever\2015-16\1233_20160413.docx)

[4/13/2016-A](file:///p:\pprever\2015-16\1233_20160413A.docx)

[5/5/2016](file:///p:\pprever\2015-16\1233_20160505.docx)

(A182, R195, S1233)

**AN ACT TO AMEND SECTION 4‑10‑470, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO COUNTIES IN WHICH THE EDUCATION CAPITAL IMPROVEMENTS SALES AND USE TAX MAY BE IMPOSED, SO AS TO REVISE THE CRITERIA APPLICABLE TO CERTAIN COUNTIES IN ORDER FOR THEM TO PLACE THE QUESTION OF IMPOSING THIS SALES AND USE TAX ON A REFERENDUM BALLOT.**

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

**Criteria for placement on referendum ballot revised**

SECTION 1. Section 4‑10‑470(F) of the 1976 Code, as added by Act 290 of 2014, is amended to read:

“(F) The Education Capital Improvements Sales and Use Tax authorized by this article also may be imposed in a county which does not meet the collection requirements of subsection (A) so long as:

(1) immediately prior to the imposition date, if approved, the county is imposing the local option sales tax imposed pursuant to Article 1, and the county had not imposed that tax for twenty years or more as of the date the imposition of the education capital improvements sales tax authorized in this article was first proposed in that county in a 2014 referendum, in which any portion of a calendar year counts as a year, and no other local sales and use tax that is administered by the Department of Revenue is imposed in the county; and

(2) the county collected at least one hundred thousand 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 the provisions of item (1) and the threshold in item (2), it thereafter remains eligible to impose this tax pursuant to this subsection.”

**Time effective**

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

Ratified the 24th day of May, 2016.

Approved the 25th day of May, 2016.

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