**South Carolina General Assembly**

123rd Session, 2019-2020

**A172, R173, H3485**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Jefferson, R. Williams, Cobb‑Hunter and Weeks

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Introduced in the House on January 9, 2019

Introduced in the Senate on April 10, 2019

Last Amended on September 23, 2020

Passed by the General Assembly on September 23, 2020

Governor's Action: September 29, 2020, Signed

Summary: Archives and history, fees for certifying historic rehabilitation tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/9/2019 House Introduced and read first time ([House Journal‑page 6](file:///h:\hj\20190109.docx))

1/9/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 6](file:///h:\hj\20190109.docx))

1/29/2019 House Member(s) request name added as sponsor: R.Williams

3/26/2019 House Member(s) request name added as sponsor: Cobb‑Hunter

3/27/2019 House Committee report: Favorable **Ways and Means** ([House Journal‑page 40](file:///h:\hj\20190327.docx))

4/2/2019 House Member(s) request name added as sponsor: Weeks

4/9/2019 House Amended ([House Journal‑page 35](file:///h:\hj\20190409.docx))

4/9/2019 House Read second time ([House Journal‑page 158](file:///h:\hj\20190409.docx))

4/9/2019 House Roll call Yeas‑67 Nays‑22 ([House Journal‑page 159](file:///h:\hj\20190409.docx))

4/10/2019 House Read third time and sent to Senate ([House Journal‑page 9](file:///h:\hj\20190410.docx))

4/10/2019 Senate Introduced and read first time ([Senate Journal‑page 15](file:///h:\sj\20190410.docx))

4/10/2019 Senate Referred to Committee on **Finance** ([Senate Journal‑page 15](file:///h:\sj\20190410.docx))

4/10/2019 Scrivener's error corrected

2/5/2020 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 23](file:///h:\sj\20200205.docx))

2/6/2020 Scrivener's error corrected

3/4/2020 Senate Committee Amendment Adopted ([Senate Journal‑page 82](file:///h:\sj\20200304.docx))

3/4/2020 Senate Read second time ([Senate Journal‑page 82](file:///h:\sj\20200304.docx))

3/4/2020 Senate Roll call Ayes‑46 Nays‑0 ([Senate Journal‑page 82](file:///h:\sj\20200304.docx))

3/5/2020 Scrivener's error corrected

3/10/2020 Senate Read third time and returned to House with amendments ([Senate Journal‑page 19](file:///h:\sj\20200310.docx))

4/8/2020 House Senate amendment amended ([House Journal‑page 37](file:///h:\hj\20200408.docx))

4/8/2020 House Returned to Senate with amendments ([House Journal‑page 37](file:///h:\hj\20200408.docx))

4/8/2020 House Roll call Yeas‑107 Nays‑0 ([House Journal‑page 46](file:///h:\hj\20200408.docx))

9/16/2020 Senate Non‑concurrence in House amendment ([Senate Journal‑page 34](file:///h:\sj\20200916.docx))

9/16/2020 Senate Roll call Ayes‑0 Nays‑41 ([Senate Journal‑page 34](file:///h:\sj\20200916.docx))

9/22/2020 House House insists upon amendment and conference committee appointed Reps.  W. Newton, R. Williams, and Jefferson ([House Journal‑page 18](file:///h:\hj\20200922.docx))

9/22/2020 Senate Conference committee appointed Cromer, Nicholson, Gregory ([Senate Journal‑page 10](file:///h:\sj\20200922.docx))

9/23/2020 House Conference report received and adopted ([House Journal‑page 104](file:///h:\hj\20200923.docx))

9/23/2020 House Roll call Yeas‑98 Nays‑0

9/23/2020 Senate Conference report adopted ([Senate Journal‑page 176](file:///h:\sj\20200923.docx))

9/23/2020 Senate Roll call Ayes‑41 Nays‑0 ([Senate Journal‑page 176](file:///h:\sj\20200923.docx))

9/23/2020 Senate Ordered enrolled for ratification ([Senate Journal‑page 176](file:///h:\sj\20200923.docx))

9/25/2020 Ratified R 173

9/29/2020 Signed By Governor

10/7/2020 Effective date 09/29/20

10/7/2020 Act No.  172

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**VERSIONS OF THIS BILL**

[1/9/2019](file:///p:\pprever\2019-20\3485_20190109.docx)

[3/27/2019](file:///p:\pprever\2019-20\3485_20190327.docx)

[4/9/2019](file:///p:\pprever\2019-20\3485_20190409.docx)

[4/10/2019](file:///p:\pprever\2019-20\3485_20190410.docx)

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[3/5/2020](file:///p:\pprever\2019-20\3485_20200305.docx)

[4/8/2020](file:///p:\pprever\2019-20\3485_20200408.docx)

[9/23/2020](file:///p:\pprever\2019-20\3485_20200923.docx)

(A172, R173, H3485)

**AN ACT TO AMEND SECTION 12‑6‑3535, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO AN INCOME TAX CREDIT FOR MAKING QUALIFIED REHABILITATION EXPENDITURES FOR A CERTIFIED HISTORIC STRUCTURE, SO AS TO REMOVE A PROVISION ALLOWING THE DEPARTMENT OF ARCHIVES AND HISTORY TO ESTABLISH FEES, TO PROVIDE THAT A TAXPAYER CLAIMING THE CREDIT MUST PAY A FEE TO THE DEPARTMENT OF ARCHIVES AND HISTORY FOR THE STATE HISTORIC PRESERVATION GRANT FUND, AND TO PROVIDE THAT THE DEPARTMENT SHALL DEVELOP AN APPLICATION PROCESS; AND TO AMEND SECTION 12‑6‑5060, RELATING TO VOLUNTARY CONTRIBUTIONS MADE BY AN INDIVIDUAL BY MEANS OF THE INCOME TAX RETURN CHECK OFF, SO AS TO ADD THE DEPARTMENT OF ARCHIVES AND HISTORY.**

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

**Department of Archives and History, fees for certifying historic rehabilitation tax credit**

SECTION 1. A. Section 12‑6‑3535(E) of the 1976 Code is amended to read:

“(E) The South Carolina Department of Archives and History shall develop an application and may promulgate regulations needed to administer the certification process. The Department of Revenue may promulgate regulations, including the establishment of fees, to administer the tax credit.”

B. Section 12‑6‑3535 of the 1976 Code is amended by adding appropriately lettered subsections to read:

“( )(1) A taxpayer claiming a credit pursuant to this section must pay a preliminary fee and a final fee to the Department of Archives and History for the State Historic Preservation Grant Fund based on the estimated qualified rehabilitation expenses or the actual rehabilitation expenses of the project, respectively, as set forth in items (2) and (3).

(2) The preliminary fee must be paid before review of an Historic Preservation Certification Application, Part 2, or a Certified Rehabilitation Application, S2. The fee schedule is as follows:

Projects less than $500,000 0%

of estimated expenses

Projects at least $500,000 but less than $2,000,000 .1%

of estimated expenses

Projects at least $2,000,000 but less than $4,000,000 .25%

of estimated expenses

Projects $4,000,000 or greater .5%

of estimated expenses.

(3) The final fee must be paid before review of an Historic Preservation Certification Application, Part 3, or a Certified Rehabilitation Application, S3, less any amount paid as a preliminary fee. The fee schedule is as follows:

Projects less than $500,000 0%

of actual expenses

Projects at least $500,000 but less than $2,000,000 .25%

of actual expenses

Projects at least $2,000,000 but less than $4,000,000 .5%

of actual expenses

Projects $4,000,000 or greater 1.0%

of actual expenses.

( ) The Department of Archives and History shall develop an application process for distribution of funds from the State Historic Preservation Grant Fund, to include eligibility criteria and grant requirements.”

**Income tax contributions to Department of Archives and History**

SECTION 2. A. Section 12‑6‑5060(A) of the 1976 Code is amended to read:

“(A) Each taxpayer required to file a state individual income tax return may contribute to the War Between the States Heritage Trust Fund established pursuant to Section 51‑18‑115, the Nongame Wildlife and Natural Areas Program Fund established pursuant to Section 50‑1‑280, the Children’s Trust Fund of South Carolina established pursuant to Section 63‑11‑910, the Eldercare Trust Fund of South Carolina established pursuant to Section 43‑21‑160, the First Steps to School Readiness Fund established pursuant to Section 63‑11‑1750, the South Carolina Military Family Relief Fund established pursuant to Article 3, Chapter 11, Title 25, the Donate Life South Carolina established pursuant to Section 44‑43‑1310, the Veterans’ Trust Fund of South Carolina established pursuant to Chapter 21, Title 25, the South Carolina Litter Control Enforcement Program (SCLCEP) and used by the Governor’s Task Force on Litter only for the SCLCEP Program, the South Carolina Law Enforcement Assistance Program (SCLEAP) and used as provided in Section 23‑3‑65, the South Carolina Department of Parks, Recreation and Tourism for use in the South Carolina State Park Service in the manner the General Assembly provides, the South Carolina Forestry Commission for use in the state forest system, the South Carolina Department of Natural Resources for use in its programs and operations, K‑12 public education for use in the manner the General Assembly provides by law, South Carolina Conservation Bank Trust Fund established pursuant to Section 48‑59‑60, the Financial Literacy Trust Fund established pursuant to Section 59‑29‑510, the South Carolina Association of Habitat for Humanity Affiliates, or the Department of Archives and History and only used by the agency to purchase or preserve collections with significant historical value to the State by designating the contribution on the return. The contribution may be made by reducing the income tax refund or by remitting additional payment by the amount designated.”

B. Contributions made to the Department of Archives and History as provided in this act may be designated on an income tax return for tax years beginning after 2019.

**Time effective**

SECTION 3. Except as otherwise provided, this act takes effect upon approval by the Governor and applies to income tax years beginning after 2019.

Ratified the 25th day of September, 2020.

Approved the 29th day of September, 2020.

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