**A** **BILL**

TO AMEND SECTIONS 4‑10‑470 AND 4-10-420, CODE OF LAWS OF SOUTH CAROLINA, 1976, BOTH RELATING TO THE EDUCATION CAPITAL IMPROVEMENTS SALES AND USE TAX, SO AS TO AUTHORIZE ITS IMPOSITION IN CERTAIN SITUATIONS.

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

SECTION 1. Section 4‑10‑470(C) of the 1976 Code is amended to read:

“(C)(1) Notwithstanding any other provision of this section, the Education Capital Improvements Sales and Use Tax authorized by this article also may be imposed in a county so long as the county or school district imposed a local sales and use tax to fund education capital improvements on January 1, 2014. The Education Capital Improvements Sales and Use Tax may be imposed pursuant to this subsection at any time after the local sales and use tax terminates.

(2) Notwithstanding Section 4‑10‑420 or item (1), any county authorized to impose the Education Capital Improvements Sales and Use Tax pursuant to this subsection that collected less than one hundred fifty thousand dollars in state accommodations taxes as imposed pursuant to Section 12‑36‑920(A) in the fiscal year immediately prior to the referendum and will use the proceeds of the tax to support more than one school district in the county may impose the tax regardless of any local sales and use tax imposed for similar purposes. Once a county imposes the tax pursuant to this item it thereafter remains eligible to impose this tax without such restrictions.”

SECTION 2. Section 4‑10‑420(B) of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

“( ) The provisions of this subsection do not apply to a county that imposes the Education Capital Improvements Sales and Use Tax pursuant to Section 4‑10‑470(C)(2).”

SECTION 3. This act takes effect upon approval by the Governor.

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