**South Carolina General Assembly**

124th Session, 2021-2022

**S. 270**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Matthews

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Introduced in the Senate on January 12, 2021

Currently residing in the Senate Committee on **Finance**

Summary: Local accommodation and hospitality

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/9/2020 Senate Prefiled

12/9/2020 Senate Referred to Committee on **Finance**

1/12/2021 Senate Introduced and read first time ([Senate Journal‑page 242](file:///h:\sj\20210112.docx))

1/12/2021 Senate Referred to Committee on **Finance** ([Senate Journal‑page 242](file:///h:\sj\20210112.docx))

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**VERSIONS OF THIS BILL**

[12/9/2020](file:///p:\pprever\2021-22\270_20201209.docx)

**A** **BILL**

TO AMEND SECTIONS 6‑1‑530 AND 6‑1‑730, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE USE OF REVENUE FROM THE LOCAL ACCOMMODATIONS TAX AND HOSPITALITY TAX, RESPECTIVELY, SO AS TO REDUCE A THRESHOLD FROM NINE HUNDRED THOUSAND DOLLARS IN ACCOMMODATIONS TAXES COLLECTED TO SEVEN HUNDRED FIFTY THOUSAND DOLLARS.

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

SECTION 1. Section 6‑1‑530(B) of the 1976 Code is amended to read:

“(B)(1) In a county in which at least ~~nine~~ seven hundred fifty thousand dollars in accommodations taxes is collected annually pursuant to Section 12‑36‑920, the revenues of the local accommodations tax authorized in this article may also be used for the operation and maintenance of those items provided in (A)(1) through (6) including police, fire protection, emergency medical services, and emergency‑preparedness operations directly attendant to those facilities.

(2) In a county in which less than ~~nine~~ seven hundred fifty thousand dollars in accommodations taxes is collected annually pursuant to Section 12‑36‑920, an amount not to exceed fifty percent of the revenue in the preceding fiscal year of the local accommodations tax authorized pursuant to this article may be used for the additional purposes provided in item (1) of this subsection.”

SECTION 2. Section 6‑1‑730(B) of the 1976 Code, as last amended by Act 146 of 2020, is further amended to read:

“(B)(1) In a county in which at least ~~nine~~ seven hundred fifty thousand dollars in accommodations taxes is collected annually pursuant to Section 12‑36‑920, the revenues of the hospitality tax authorized in this article may be used for the operation and maintenance of those items provided in (A)(1) through (6) including police, fire protection, emergency medical services, and emergency‑preparedness operations directly attendant to those facilities.

(2) In a county in which less than ~~nine~~ seven hundred fifty thousand dollars in accommodations taxes is collected annually pursuant to Section 12‑36‑920, an amount not to exceed fifty percent of the revenue in the preceding fiscal year of the local hospitality tax authorized pursuant to this article may be used for the additional purposes provided in item (1) of this subsection.”

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

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