**South Carolina General Assembly**

124th Session, 2021-2022

**H. 4387**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Jordan, Lowe, Crawford, Sandifer, G.M. Smith, Murphy, J.E. Johnson, B. Newton, Fry, W. Newton, Finlay, Hewitt, Bailey, Ligon, Bradley, Erickson, Burns, Chumley, Allison, Nutt, Magnuson, Hyde, Elliott, Huggins, McCravy, Collins, Carter, Ballentine, Herbkersman, Hiott, Hixon, Lucas, Morgan, D.C. Moss and Willis

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Introduced in the House on May 13, 2021

Currently residing in the House Committee on **Ways and Means**

Summary: Business License Tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

5/13/2021 House Introduced and read first time ([House Journal‑page 18](file:///h:\hj\20210513.docx))

5/13/2021 House Referred to Committee on **Ways and Means** ([House Journal‑page 18](file:///h:\hj\20210513.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=4387&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[5/12/2021](file:///p:\pprever\2021-22\4387_20210512.docx)

**A** **BILL**

TO AMEND SECTION 6-1-400, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE BUSINESS LICENSE TAX, SO AS TO PROHIBIT A TAXING JURISDICTION FROM SUBJECTING CERTAIN PROPERTY TO DOUBLE TAXATION.

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

SECTION 1. Section 6‑1‑400 of the 1976 Code, as added by Act 176 of 2020, is amended by adding an appropriately lettered subsection to read:

“( ) A taxing jurisdiction may not levy the business license tax in a manner that would cause an individual to be subject to double taxation. If an individual has an ownership interest in an entity whose sole business endeavor is to rent a single property to an entity in which the same individual also has an ownership interest, then the taxing jurisdiction must treat the operation as a single business for purposes of the business license tax.”

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

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