**South Carolina General Assembly**

124th Session, 2021-2022

**A86, R105, S675**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Kimbrell, Rice, Talley, Peeler, Gambrell, Turner, Alexander, Bennett, Garrett and Cash

Document Path: l:\s-res\jk\009airl.sp.jk.docx

Companion/Similar bill(s): 360, 3706

Introduced in the Senate on March 16, 2021

Introduced in the House on April 13, 2021

Last Amended on April 7, 2021

Passed by the General Assembly on May 13, 2021

Governor's Action: May 18, 2021, Signed

Summary: Airlines, crediting property tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/16/2021 Senate Introduced and read first time ([Senate Journal‑page 5](file:///h:\sj\20210316.docx))

3/16/2021 Senate Referred to Committee on **Finance** ([Senate Journal‑page 5](file:///h:\sj\20210316.docx))

3/31/2021 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 13](file:///h:\sj\20210331.docx))

4/1/2021 Scrivener's error corrected

4/7/2021 Senate Committee Amendment Adopted ([Senate Journal‑page 60](file:///h:\sj\20210407.docx))

4/7/2021 Senate Read second time ([Senate Journal‑page 60](file:///h:\sj\20210407.docx))

4/7/2021 Senate Roll call Ayes‑43 Nays‑0 ([Senate Journal‑page 60](file:///h:\sj\20210407.docx))

4/8/2021 Scrivener's error corrected

4/8/2021 Senate Read third time and sent to House ([Senate Journal‑page 43](file:///h:\sj\20210408.docx))

4/13/2021 House Introduced and read first time ([House Journal‑page 12](file:///h:\hj\20210413.docx))

4/13/2021 House Referred to Committee on **Ways and Means** ([House Journal‑page 12](file:///h:\hj\20210413.docx))

5/4/2021 House Committee report: Favorable **Ways and Means** ([House Journal‑page 75](file:///h:\hj\20210504.docx))

5/5/2021 Scrivener's error corrected

5/6/2021 House Debate adjourned until Tues., 5‑11‑21 ([House Journal‑page 18](file:///h:\hj\20210506.docx))

5/11/2021 House Debate adjourned until Wed., 5‑12‑21 ([House Journal‑page 20](file:///h:\hj\20210511.docx))

5/12/2021 House Read second time ([House Journal‑page 5](file:///h:\hj\20210512.docx))

5/12/2021 House Roll call Yeas‑91 Nays‑2 ([House Journal‑page 5](file:///h:\hj\20210512.docx))

5/13/2021 House Read third time and enrolled ([House Journal‑page 28](file:///h:\hj\20210513.docx))

5/18/2021 Ratified R 105

5/18/2021 Signed By Governor

6/1/2021 Effective date 05/18/21

6/1/2021 Act No.  86

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=675&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[3/16/2021](file:///p:\pprever\2021-22\675_20210316.docx)

[3/31/2021](file:///p:\pprever\2021-22\675_20210331.docx)

[4/1/2021](file:///p:\pprever\2021-22\675_20210401.docx)

[4/7/2021](file:///p:\pprever\2021-22\675_20210407.docx)

[4/8/2021](file:///p:\pprever\2021-22\675_20210408.docx)

[5/4/2021](file:///p:\pprever\2021-22\675_20210504.docx)

[5/5/2021](file:///p:\pprever\2021-22\675_20210505.docx)

(A86, R105, S675)

**AN ACT TO AMEND SECTION 12‑37‑2460, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX REVENUES FROM CERTAIN AIRCRAFT, SO AS TO CREDIT THE PROCEEDS OF SUCH TAXES TO THE STATE AVIATION FUND; TO AMEND SECTION 55‑5‑280, RELATING TO THE STATE AVIATION FUND, SO AS TO PHASE IN THE CREDITING OF THE PROPERTY TAX REVENUES FROM AIRCRAFT; AND TO PROVIDE THAT A PORTION OF THE REVENUES COLLECTED MUST BE USED TO OBTAIN OR DEVELOP CERTAIN AIRPORT FACILITIES.**

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

**Property taxes on aircraft, crediting**

SECTION 1. Section 12‑37‑2460 of the 1976 Code is amended to read:

“Section 12‑37‑2460. Subject to Section 55‑5‑280, the proceeds collected under this article shall be paid into the State Aviation Fund.”

**State Aviation Fund**

SECTION 2. Section 55‑5‑280(B) of the 1976 Code is amended to read:

“(B)(1) In Fiscal Year 2021‑2022, the first one million two hundred fifty thousand dollars in revenue from the tax levied by the State pursuant to Section 12‑37‑2410, et seq., must be directed to the General Fund of the State. In Fiscal Year 2021‑2022, if the revenues from the tax levied by the State pursuant to Section 12‑37‑2410, et seq., exceeds one million two hundred fifty thousand dollars, the revenues in excess of one million two hundred fifty thousand dollars must be directed to the State Aviation Fund.

(2) In any fiscal year after 2021‑2022, the revenues from the tax levied by the State pursuant to Section 12‑37‑2410, et seq., must be credited to the State Aviation Fund.”

**Airport facilities**

SECTION 3. Revenues collected pursuant to this act and credited to the State Aviation Fund shall be used, in part, to aid counties within the State that do not have an airport facility in obtaining or developing an airport facility through the South Carolina Aeronautics Commission.

**Time effective**

SECTION 4. This act takes effect upon approval by the Governor.

Ratified the 18th day of May, 2021.

Approved the 18th day of May, 2021.

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