COMMITTEE REPORT

March 18, 2021

**H. 3948**

Introduced by Reps. Stavrinakis, Murphy and Dillard

S. Printed 3/18/21--H.

Read the first time February 23, 2021.

**THE COMMITTEE ON WAYS AND MEANS**

To whom was referred a Bill (H. 3948) to amend the Code of Laws of South Carolina, 1976, by adding Section 4‑37‑60 so as to provide that a county that has imposed a tax pursuant, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass with amendment:

Amend the bill, as and if amended, by striking SECTION 1 and inserting:

/ SECTION 1. Chapter 37, Title 4 of the 1976 Code is amended by adding:

“Section 4‑37‑60. Notwithstanding Sections 4‑10‑310 and 4-37-40, or any other provision of law, a county which has imposed by ordinance a sales and use tax in an amount not to exceed one percent within its jurisdiction pursuant to this chapter may utilize the provisions of Article 3, Chapter 10, Title 4 to impose an additional sales and use tax in an amount not to exceed one percent within its jurisdiction.” /

Renumber sections to conform.

Amend title to conform.

G. MURRELL SMITH, JR. for Committee.

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 4‑37‑60 SO AS TO PROVIDE THAT A COUNTY THAT HAS IMPOSED A TAX PURSUANT TO CHAPTER 37, TITLE 4, ALSO MAY IMPOSE ANOTHER SALES AND USE TAX.

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

SECTION 1. Chapter 37, Title 4 of the 1976 Code is amended by adding:

“Section 4‑37‑60. Notwithstanding Section 4‑10‑310, or any other provision of law, a county which has imposed by ordinance a sales and use tax in an amount not to exceed one percent within its jurisdiction pursuant to this chapter may utilize the provisions of Article 3, Chapter 10, Title 4 to impose an additional sales and use tax in an amount not to exceed one percent within its jurisdiction.”

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

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