~~Indicates Matter Stricken~~

Indicates New Matter

COMMITTEE REPORT

May 3, 2022

**H. 3948**

Introduced by Reps. Stavrinakis, Murphy and Dillard

S. Printed 5/3/22--S.

Read the first time April 7, 2021.

**THE COMMITTEE ON FINANCE**

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:

HARVEY S. PEELER, 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 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.”

SECTION 2. Section 4‑37‑40 of the 1976 Code is amended to read:

“Section 4‑37‑40. At no time may any portion of the county area be subject to more than one percent sales tax levied pursuant to this chapter~~, Article 3, Chapter 10 of this title,~~ or pursuant to any local legislation enacted by the General Assembly.”

SECTION 3. Section 4‑10‑310 of the 1976 Code is amended to read:

“Section 4‑10‑310. Subject to the requirements of this article, the county governing body may impose a one percent sales and use tax by ordinance, subject to a referendum, within the county area for a specific purpose or purposes and for a limited amount of time. The revenues collected pursuant to this article may be used to defray debt service on bonds issued to pay for projects authorized in this article. However, at no time may any portion of the county area be subject to more than one percent sales tax levied pursuant to this article~~, pursuant to Chapter 37, Title 4,~~ or pursuant to any local law enacted by the General Assembly. This limitation does not apply in a county area in which, as of July 1, 2012, a local sales and use tax was imposed pursuant to a local act of the General Assembly, the revenues of which are used to offset the costs of school construction, or other school purposes, or other government expenses, or for any combination of these uses.”

SECTION 4. Article 3, Chapter 10, Title 4 of the 1976 Code is amended by adding:

“Section 4‑10‑315. Notwithstanding Section 4‑10‑310, Section 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 Chapter 37, Title 4 to impose an additional sales and use tax in an amount not to exceed one percent within its jurisdiction.”

SECTION 5. This act takes effect upon approval by the Governor.

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