**South Carolina General Assembly**

125th Session, 2023-2024

**S. 945**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Gambrell and Massey

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Introduced in the Senate on January 10, 2024

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

Summary: Operating millage rates

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 1/10/2024 Senate Introduced and read first time (Senate Journal‑page 5)

 1/10/2024 Senate Referred to Committee on **Finance** (Senate Journal‑page 5)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=945&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/10/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/945_20240110.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 6‑1‑320, relating to millage rate limitations, SO AS TO ALLOW A MUNICIPALITY WITHOUT AN OPERATING MILLAGE ON JANUARY 1, 2024, OR A MUNICIPALITY THAT INCORPORATES AFTER JANUARY 1, 2024, TO IMPOSE AN OPERATING MILLAGE AND TO IMPOSE LIMITATIONS.

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

SECTION 1. Section 6‑1‑320(A) of the S.C. Code is amended by adding:

 (3)(a) A municipality without an operating millage on January 1, 2024, or a municipality that incorporates after January 1, 2024, may impose an operating millage sufficient to generate one‑third of the municipality’s general fund expenses in the previous fiscal year.

 (b) Notwithstanding subitem (a), a municipality without an operating millage on January 1, 2024, that previously imposed an operating millage but repealed the millage, may reimpose an operating millage up to an amount equal to its last millage plus the cumulative amount of the increases that would have been allowed pursuant to item (1) since 2007 or since the millage was repealed, whichever is more recent. In calculating the millage amount for reimposition, appropriate amounts must be adjusted to account for rollback millage pursuant to Section 12‑37‑251(E). For purposes of item (2), a municipality that reimposes millage pursuant to this subitem is deemed to have imposed the maximum millage for the years prior to the reimposition.

 (c) After the operating millage is imposed pursuant to this item, the millage is subject to the limitations on increases set forth in item (1).

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

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