**South Carolina General Assembly**

126th Session, 2025-2026

**S. 298**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Grooms

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Introduced in the Senate on January 30, 2025

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

Summary: Capital Use Sales Tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/30/2025 Senate Introduced and read first time ([Senate Journal‑page 4](h:\sj\20250130.docx))

1/30/2025 Senate Referred to Committee on **Finance** ([Senate Journal‑page 4](h:\sj\20250130.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=298&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/30/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/298_20250130.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 4-10-330, RELATING TO CONTENTS OF BALLOT QUESTIONS AND THE USE OF CAPITAL PROJECT SALES TAX PROCEEDS, SO AS TO ADD WORKFORCE HOUSING AS A PERMISSIBLE TYPE OF PROJECT.

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

SECTION 1. Section 4‑10‑330(A) of the S.C. Code is amended to read:

(A) The sales and use tax authorized by this article is imposed by an enacting ordinance of the county governing body containing the ballot question formulated by the commission pursuant to Section 4‑10‑320(C), subject to referendum approval in the county. The ordinance must specify:

(1) the purpose for which the proceeds of the tax are to be used, which may include projects located within or without, or both within and without, the boundaries of the local governmental entities, including the county, municipalities, and special purpose districts located in the county area, and may include the following types of projects:

(a) highways, roads, streets, bridges, and public parking garages and related facilities;

(b) courthouses, administration buildings, civic centers, hospitals, emergency medical facilities, police stations, fire stations, jails, correctional facilities, detention facilities, libraries, coliseums, educational facilities under the direction of an area commission for technical education, or any combination of these projects;

(c) cultural, recreational, or historic facilities, or any combination of these facilities;

(d) water, sewer, or water and sewer projects;

(e) flood control projects and storm water management facilities;

(f) beach access and beach renourishment;

(g) dredging, dewatering, and constructing spoil sites, disposing of spoil materials, and other matters directly related to the act of dredging;

(h) workforce housing as defined in Section 6‑4‑5(9);

(h)(i) jointly operated projects of the county, a municipality, special purpose district, and school district, or any combination of those entities, for the projects delineated in subitems (a) through (gh) of this item;

(i)(j) any combination of the projects described in subitems (a) through (hi) of this item;

(2) the maximum time, in two‑year increments not to exceed eight years from the date of imposition, or in the case of a reimposed tax, a period ending on April thirtieth, not to exceed seven years, for which the tax may be imposed;

(3)(a) if the county proposes to issue bonds to provide for the payment of any costs of the projects, the maximum amount of bonds to be issued, whether the sales tax proceeds are to be pledged to the payment of the bonds and, if other sources of funds are to be used for the projects, specifying the other sources;

(b) the maximum cost of the project or facilities or portion of the project or portion of the facilities, to be funded from proceeds of the tax or bonds issued as provided in this article and the maximum amount of net proceeds expected to be used to pay the cost or debt service on the bonds, as the case may be; and

(4) any other condition precedent, as determined by the commission, to the imposition of the sales and use tax authorized by this article or condition or restriction on the use of sales and use tax revenue collected pursuant to this article.

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

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