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**STATUS INFORMATION**

Joint Resolution

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**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3499_20241205.docx)

A joint Resolution

PROPOSING AN AMENDMENT TO ARTICLE X OF THE CONSTITUTION OF SOUTH CAROLINA, RELATING TO FINANCE, TAXATION, AND BONDED DEBT BY ADDING SECTION 17 SO AS TO ESTABLISH A TAXPAYER’S BILL OF RIGHTS THAT REQUIRES VOTER APPROVAL FOR NEW AND INCREASED TAXES AND FEES AND LIMITS INCREASES IN CERTAIN REVENUE.

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

SECTION 1. It is proposed that Article X of the Constitution of this State be amended by adding:

 Section 17. (A) This section shall be referred to as “The Taxpayer’s Bill of Rights.”

 (B) This section must be interpreted to reasonably restrain most of the growth of government. All provisions supersede conflicting state constitutional and statutory provisions.

 (C) The State and all of its political subdivisions, including school districts, must have voter approval in advance for:

 (1) any new tax, tax rate increase, any new fee, fee increase, mill levy above that for the prior year, valuation for assessment ratio increase for a property class, or extension of an expiring tax, or a tax policy change directly causing a net tax revenue gain to any district.

 (2) except for refinancing bonded debt at a lower interest rate or adding new employees to existing pension plans, creation of any multiple fiscal year direct or indirect debt or other financial obligation whatsoever without adequate present cash reserves pledged irrevocably and held for payments in all future fiscal years.

 (D)(1) Voter approval for items in subsection (C) must be decided at the general election on the first Tuesday in November of odd numbered years.

 (2) At least thirty days before the election, the State or political subdivision, as applicable, shall mail at the least cost, and as a package where jurisdictions with an election overlap, a titled notice or set of notices addressed to “All Registered Voters” at each address of one or more active registered electors. Titles shall have this order of preference: “NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT/TO INCREASE FEES.” Notices shall include only:

 (a) the election date, hours, ballot title, text, and local election office address and telephone number;

 (b) for proposed tax or bonded debt increases, the estimated or actual total of the jurisdiction’s fiscal year spending for the current year and each of the past four years, and the overall percentage and dollar change;

 (c) for the first full fiscal year of each proposed tax increase, estimates of the maximum dollar amount of each increase and of the jurisdiction’s fiscal year spending without the increase;

 (d) for proposed bonded debt, its principal amount and maximum annual and total repayment cost, and the principal balance of total current bonded debt and its maximum annual and remaining total repayment cost;

 (e) two summaries, up to five hundred words each, one for and one against the proposal, of written comments filed with the election officer at least forty-five days before the election. No summary shall mention names of persons or private groups, nor any endorsements of or resolutions against the proposal. The election officer shall maintain and accurately summarize all other relevant written comments.

 (3) Except by later voter approval, if a tax increase or fiscal year spending exceeds any estimate for the same fiscal year, the tax increase is thereafter reduced up to one hundred percent in proportion to the combined dollar excess, and the combined excess revenue refunded in the next fiscal year. District bonded debt shall not issue on terms that could exceed its share of its maximum repayment costs.

 (E) Notwithstanding subsection (C), the State and its political subdivisions, including school districts, may proceed without voter approval for emergencies so long as the jurisdiction possessed and used emergency reserves equaling three percent of its fiscal year spending on the declared emergency. Economic conditions, revenue shortfalls, and salary or fringe benefit increases are not an emergency for which this subsection may be utilized. Emergency property taxes are prohibited. Emergency taxes also shall meet all of the following conditions:

 (1) A two-thirds majority of the members of each house of the General Assembly or of a local board declares the emergency and imposes the tax by separate recorded roll call votes.

 (2) Emergency tax revenue must be refunded within one hundred eighty days after the emergency ends if not spent on the emergency.

 (F)(1) The maximum annual percentage change in state fiscal year spending equals inflation plus the percentage change in state population in the prior calendar year, adjusted for revenue changes approved by voters. Population shall be determined by annual federal census estimates and such number shall be adjusted every decade to match the federal census.

 (2) The maximum annual percentage change in each political subdivision’s fiscal year spending equals inflation in the prior calendar year plus annual local growth, adjusted for revenue changes approved by voters and reductions.

 (3) The maximum annual percentage change in each political subdivision’s property tax revenue equals inflation in the prior calendar year plus annual local growth, adjusted for property tax revenue changes approved by voters and reductions.

 (4) If revenue from sources not excluded from fiscal year spending exceeds these limits in dollars for that fiscal year, the excess shall be refunded in the next fiscal year unless voters approve a revenue change as an offset.

SECTION 2. The proposed amendment must be submitted to the qualified electors at the next general election for representatives. Ballots must be provided at the various voting precincts with the following words printed or written on the ballot:

 “Must Article X of the Constitution of this State,be amended so as to provide for a Taxpayer’s Bill of Rights whereby new and increased taxes and fees must be approved by the voters and certain revenue increases are limited?

Yes o

No o

Those voting in favor of the question shall deposit a ballot with a check or cross mark in the square after the word ‘Yes’, and those voting against the question shall deposit a ballot with a check or cross mark in the square after the word ‘No’.”

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