**South Carolina General Assembly**

126th Session, 2025-2026

**S. 98**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Matthews

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Prefiled in the Senate on December 11, 2024

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

Summary: County Auditor Qualifications

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/11/2024 Senate Prefiled

12/11/2024 Senate Referred to Committee on **Finance**

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**VERSIONS OF THIS BILL**

[12/11/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/98_20241211.docx)

[12/11/2024-A](https://www.scstatehouse.gov/sess126_2025-2026/prever/98_20241211a.docx)

[12/11/2024-B](https://www.scstatehouse.gov/sess126_2025-2026/prever/98_20241211b.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12‑39‑25 SO AS TO PROVIDE QUALIFICATIONS TO BE ELIGIBLE TO HOLD THE OFFICE OF THE COUNTY AUDITOR.

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

SECTION 1. Chapter 39, Title 12 of the S.C. Code is amended by adding:

Section 12‑39‑25. In order to be eligible to serve or continue to serve as the county auditor, a person must:

(1) be a citizen of the United States and of this State;

(2) be a qualified elector of the applicable county;

(3) have:

(a) a four‑year bachelor’s degree in accounting, finance, or economics from an accredited post‑secondary institution;

(b) at least four years’ experience:

(i) in the field of accounting or auditing;

(ii) as an employee in an auditor office in this state; or

(iii) as an auditor in this state; and

(c) for an appointed auditor, a person must comply with any county requirements not conflicting with the qualifications in this section and the Constitution of South Carolina.

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

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