



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE

STATEMENT OF ESTIMATED FISCAL IMPACT

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This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.

Bill Number:	H. 3914	Introduced on February 6, 2025
Subject:	Probate	
Requestor:	House Judiciary	
RFA Analyst(s):	Welsh	
Impact Date:	April 17, 2025	

Fiscal Impact Summary

This bill adds patronage capital accounts of an electric cooperative or a telephone cooperative to the definition of “account” in Article 6, Title 62, regarding non-probate transfers.

Judicial anticipates that allowing patronage capital accounts of an electric cooperative or a telephone cooperative to pass through non-testamentary transfers outside of probate will have a minimal operational impact and can be managed within existing appropriations.

Revenue and Fiscal Affairs (RFA) contacted all counties to determine the potential fiscal impact this bill may have for local governments. We received a response from Florence County and Kershaw County. Neither anticipate any expenditure impact due to this bill. Additionally, Kershaw anticipates a minimal recurring loss of local revenue of about \$1,500 due to a decrease in fees collected at probate. RFA anticipates the extent of this impact will vary by county dependent upon the number of cooperative patronage account holders choose to establish transfers that occur outside of probate. Therefore, the local revenue impact is undetermined.

Explanation of Fiscal Impact

Introduced on February 6, 2025

State Expenditure

This bill adds patronage capital accounts of an electric cooperative or a telephone cooperative to the definition of “account” in Article 6, Title 62, regarding non-probate transfers.

Judicial anticipates that allowing patronage capital accounts of an electric cooperative or a telephone cooperative to pass through non-testamentary transfers outside of probate will have a minimal operational impact and can be managed within existing appropriations.

State Revenue

N/A

Local Expenditure

This bill adds patronage capital accounts of an electric cooperative or a telephone cooperative to the definition of “account” in Article 6, Title 62, regarding non-probate transfers.

RFA contacted all counties to determine the potential expenditure impact this bill may have for local governments. We received a response from Florence County and Kershaw County. Florence and Kershaw do not anticipate any expenditure impact from this bill.

Local Revenue

This bill allows patronage capital accounts of an electric cooperative or a telephone cooperative to pass through non-testamentary transfers outside of probate.

Kershaw anticipates a minimal recurring loss of local revenue of about \$1,500 due to a decrease in fees collected by probate court. Based on this response RFA anticipates the extent of this impact will vary by county dependent upon the number of cooperative patronage account holders choose to establish transfers that occur outside of probate. Therefore, the local revenue impact is undetermined.



Frank A. Rainwater, Executive Director