**South Carolina General Assembly**

120th Session, 2013-2014

**H. 4361**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. George and Felder

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Introduced in the House on January 14, 2014

Currently residing in the House Committee on **Ways and Means**

Summary: Property tax millage

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/3/2013 House Prefiled

12/3/2013 House Referred to Committee on **Ways and Means**

1/14/2014 House Introduced and read first time ([House Journal‑page 48](file:///H:\HJ%20Archive\2014\01-14-14.docx))

1/14/2014 House Referred to Committee on **Ways and Means** ([House Journal‑page 48](file:///H:\HJ%20Archive\2014\01-14-14.docx))

**VERSIONS OF THIS BILL**

[12/3/2013](file:///p:\pprever\2013-14\4361_20131203.docx)

**A** **BILL**

TO AMEND SECTION 6‑1‑320, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE CAP ON ANNUAL PROPERTY TAX MILLAGE IMPOSED BY LOCAL UNITS OF GOVERNMENT INCLUDING SCHOOL DISTRICTS AND MILLAGE EXEMPT FROM THE CAP, SO AS TO ADD AN EXEMPTION FOR MILLAGE IMPOSED BY THE GOVERNING BODY OF A SCHOOL DISTRICT FOR THE COSTS OF REPAIRS AND IMPROVEMENT OF EXISTING SCHOOL FACILITIES FOR THE SOLE PURPOSE OF MAKING SAFE THE CONTINUED USE OF SUCH FACILITIES IF THE SAFETY CONCERNS RENDER THE FACILITIES OTHERWISE UNUSABLE AND TO OBTAIN AND INSTALL SECURITY SYSTEMS AND MONITORING EQUIPMENT.

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

SECTION 1. Section 6‑1‑320(B) of the 1976 Code, as last amended by Act 410 of 2008, is further amended to read:

“(B) Notwithstanding the limitation upon millage rate increases contained in subsection (A), the millage rate limitation may be suspended and the millage rate may be increased upon a two‑thirds vote of the membership of the local governing body for the following purposes:

(1) the deficiency of the preceding year;

(2) any catastrophic event outside the control of the governing body such as a natural disaster, severe weather event, act of God, or act of terrorism, fire, war, or riot;

(3) compliance with a court order or decree;

(4) taxpayer closure due to circumstances outside the control of the governing body that decreases by ten percent or more the amount of revenue payable to the taxing jurisdiction in the preceding year; ~~or~~

(5) compliance with a regulation promulgated or statute enacted by the federal or state government after the ratification date of this section for which an appropriation or a method for obtaining an appropriation is not provided by the federal or state government~~.~~;

(6) purchase by the local governing body of undeveloped real property or of the residential development rights in undeveloped real property near an operating United States military base which property has been identified as suitable for residential development but which residential development would constitute undesirable residential encroachment upon the United States military base as determined by the local governing body. The local governing body shall enact an ordinance authorizing such purchase and the ordinance must state the nature and extent of the potential residential encroachment, how the purchased property or development rights would be used and specifically how and why this use would be beneficial to the United States military base, and what the impact would be to the United States military base if such purchase were not made. Millage rate increases for the purpose of such purchase must be separately stated on each tax bill and must specify the property, or the development rights to be purchased, the amount to be collected for such purchase, and the length of time that the millage rate increase will be in effect. The millage rate increase must reasonably relate to the purchase price and must be rescinded five years after it was placed in effect or when the amount specified to be collected is collected, whichever occurs first. The millage rate increase for such purchase may not be reinstated unless approved by a majority of the qualified voters of the governmental entity voting in a referendum. The cost of holding the referendum must be paid from the taxes collected due to the increased millage rate; ~~or~~

(7) to purchase capital equipment and make expenditures related to the installation, operation, and purchase of the capital equipment including, but not limited to, taxes, duty, transportation, delivery, and transit insurance, in a county having a population of less than one hundred thousand persons and having at least forty thousand acres of state forest land. For purposes of this section, ‘capital equipment’ means an article of nonexpendable, tangible, personal property, to include communication software when purchased with a computer, having a useful life of more than one year and an acquisition cost of fifty thousand dollars or more for each unit;

(8)(a) to make repairs and improvements for the sole purpose of making safe and secure the continued use of existing school facilities if safety concerns render the facilities otherwise unusable; and

(b) for the purpose of promoting school safety by preventing entry by intruders and other unauthorized persons, to obtain and install security equipment and monitoring systems to school venues regularly occupied by students, teachers, and administrative personnel.

The governing body of a school district by resolution shall set out the specifics of the repairs, improvements, and security systems and monitoring equipment to be obtained pursuant to this item and the estimated cost of each. The additional millage allowed pursuant to this item may be imposed for the shorter of five consecutive years or the number of years sufficient to raise the total estimated costs provided in the resolution, after which the additional millage must be rescinded. Millage imposed pursuant to this item must not be included in the prior year millage for purposes of the calculation of millage rate increases allowed pursuant to this section. Millage imposed pursuant to this item must be separately stated on each tax bill.

If a tax is levied to pay for items (1) through (5) above, then the amount of tax for each taxpayer must be listed on the tax statement as a separate surcharge, for each aforementioned applicable item, and not be included with a general millage increase. Each separate surcharge must have an explanation of the reason for the surcharge. The surcharge must be continued only for the years necessary to pay for the deficiency, for the catastrophic event, or for compliance with the court order or decree.”

SECTION 2. This act takes effect upon approval by the Governor and applies for school operating millage imposed for property tax years beginning after 2014.

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