**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑21‑2426 SO AS TO PROVIDE THAT ONE‑HALF OF THE PAID ADMISSIONS TO A SOCCER SPECIFIC STADIUM IS EXEMPT FROM THE ADMISSION LICENSE TAX IMPOSED PURSUANT TO SECTION 12‑21‑2420, AND TO DEFINE THE TERM “SOCCER SPECIFIC STADIUM”.

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

SECTION 1. Article 17, Chapter 21, Title 12 of the 1976 Code is amended by adding:

“Section 12‑21‑2426. (A) In addition to the exemptions allowed from the admissions license tax imposed pursuant to Section 12‑21‑2420, there is also exempt from that tax for ten years beginning July 1, 2013, one‑half of the paid admissions to a soccer specific stadium.

(B) For purposes of the exemption allowed by this section, a soccer specific stadium means a soccer facility, and its ancillary grounds and facilities, that satisfies all of the following:

(1) has at least three thousand fixed seats for soccer patrons;

(2) serves as the home stadium for an accredited professional soccer team; and

(3) engages in tourism promotion.”

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

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