



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE
STATEMENT OF ESTIMATED FISCAL IMPACT
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Bill Number: S. 0460 As amended by Senate Finance on March 10, 2015
 Author: Campsen
 Requestor: Senate Finance
 Date: March 12, 2015
 Subject: Tax bills
 RFA Analyst(s): Wren

Estimate of Fiscal Impact

	FY 2015-16	FY 2016-17
State Expenditure		
General Fund	N/A	N/A
Other and Federal	N/A	N/A
Full-Time Equivalent Position(s)	0.00	0.00
State Revenue		
General Fund	N/A	N/A
Other and Federal	N/A	N/A
Local Expenditure	Insufficient data	N/A
Local Revenue	N/A	N/A

Fiscal Impact Summary

The responding county governments indicate this bill would require additional expenditures, but could not place a dollar amount on the amount of expenses to be incurred. Additionally, the provisions of this bill apply only to the counties wishing to provide certain electronic tax bills and receipts to taxpayers. Therefore, our office cannot provide an estimate of the expenditure impact on county governments.

Explanation of Fiscal Impact

State Expenditure

N/A

State Revenue

N/A

Local Expenditure

Explanation of Amendment (March 10, 2015) – By the Finance Property Taxation Subcommittee

This amendment would strike Section 12-43-370(B) and insert changes which provide that the provisions of this Section are only for the counties wishing to provide certain electronic tax bills and receipts to taxpayers.

The Revenue and Fiscal Affairs Office contacted all forty-six county governments regarding the expenditure impact of this bill and received responses from eight counties.

Charleston County. Charleston County reports this bill would likely require additional staffing.

Cherokee County. Cherokee County reports this bill could likely save on printing and postage costs, but would require the expenditure of additional funds for software and administration.

Clarendon County. Clarendon County reports this bill would require the expenditure of additional funds on software and labor.

Florence County. Florence County reports this bill would save on postage.

Greenwood County. Greenwood County indicates this bill would potentially require the expenditure of additional funds for administration.

Saluda County. Saluda County reports this bill would require the expenditure of additional funds on software and possibly additionally employees.

Williamsburg County. Williamsburg County reports this bill would require the expenditure of additional funds on software and labor.

York County. York County reports this bill would require the expenditure of additional funds on software and internal overhead.

Seven of the eight responding county governments indicate this bill would require additional expenditures, but could not place a dollar amount on the amount of expenses to be incurred. Additionally, the provisions of this bill apply only to the counties wishing to provide certain electronic tax bills and receipts to taxpayers. Therefore, our office cannot provide an estimate of the expenditure impact on county governments.

Explanation of Update (March 10, 2015)

The Revenue and Fiscal Affairs Office received additional responses from county governments regarding the expenditure impact of this bill. Additional responses were received from Charleston, Cherokee and Clarendon Counties.

Charleston County. Charleston County reports this bill would likely require additional staffing.

Cherokee County. Cherokee County reports this bill could likely save on printing and postage costs, but would require the expenditure of additional funds for software and administration.

Clarendon County. Clarendon County reports this bill would require the expenditure of additional funds on software and labor.

Florence County. Florence County reports this bill would save on postage.

Greenwood County. Greenwood County indicates this bill would potentially require the expenditure of additional funds for administration.

Saluda County. Saluda County reports this bill would require the expenditure of additional funds on software and possibly additionally employees.

Williamsburg County. Williamsburg County reports this bill would require the expenditure of additional funds on software and labor.

York County. York County reports this bill would require the expenditure of additional funds on software and internal overhead.

Seven of the eight responding county governments indicate this bill would require additional expenditures, but could not place a dollar amount on the amount of expenses to be incurred. Therefore, our office cannot provide an estimate of the expenditure impact on county governments.

Explanation of Bill filed February 17, 2015

This bill adds Section 12-43-370, which allows a taxpayer the option to receive certain property tax bills and receipts in electronic form. Each county may determine to which classes of property this provision applies. Also, participating counties must create an application process to allow taxpayers to submit email addresses and must publish the application process on the county's website.

The Revenue and Fiscal Affairs Office contacted all forty-six county governments regarding the expenditure impact of this bill and received responses from five counties.

Florence County. Florence County reports this bill would save on postage.

Greenwood County. Greenwood County indicates this bill would potentially require the expenditure of additional funds for administration.

Saluda County. Saluda County reports this bill would require the expenditure of additional funds on software and possibly additionally employees.

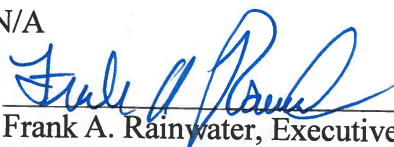
Williamsburg County. Williamsburg County reports this bill would require the expenditure of additional funds on software and labor.

York County. York County reports this bill would require the expenditure of additional funds on software and internal overhead.

Four of the five responding county governments indicate this bill would require additional expenditures, but could not place a dollar amount on the amount of expenses to be incurred. Therefore, our office cannot provide an estimate of the expenditure impact on county governments.

Local Revenue

N/A



Frank A. Rainwater, Executive Director