



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE
STATEMENT OF ESTIMATED FISCAL IMPACT
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Bill Number: S. 0460
 Author: Campsen
 Requestor: Senate Finance
 Date: March 9, 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

While this bill is expected to have an expenditure impact on county governments in FY 2015-16, we do not have sufficient data to determine the overall impact on county governments.

Explanation of Fiscal Impact

State Expenditure

N/A

State Revenue

N/A

Local Expenditure

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