**South Carolina General Assembly**

122nd Session, 2017-2018

**A155, R165, S1038**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Hutto and J. Matthews

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Introduced in the Senate on February 22, 2018

Introduced in the House on March 20, 2018

Passed by the General Assembly on April 6, 2018

Governor's Action: April 17, 2018, Signed

Summary: Capital projects sales tax

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 2/22/2018 Senate Introduced and read first time ([Senate Journal‑page 4](file:///h%3A%5Csj%5C20180222.docx))

 2/22/2018 Senate Referred to Committee on **Finance** ([Senate Journal‑page 4](file:///h%3A%5Csj%5C20180222.docx))

 2/28/2018 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 25](file:///h%3A%5Csj%5C20180228.docx))

 3/1/2018 Scrivener's error corrected

 3/7/2018 Senate Read second time ([Senate Journal‑page 19](file:///h%3A%5Csj%5C20180307.docx))

 3/7/2018 Senate Roll call Ayes‑42 Nays‑0 ([Senate Journal‑page 19](file:///h%3A%5Csj%5C20180307.docx))

 3/8/2018 Senate Read third time and sent to House ([Senate Journal‑page 4](file:///h%3A%5Csj%5C20180308.docx))

 3/20/2018 House Introduced and read first time ([House Journal‑page 108](file:///h%3A%5Chj%5C20180320.docx))

 3/20/2018 House Referred to Committee on **Ways and Means** ([House Journal‑page 108](file:///h%3A%5Chj%5C20180320.docx))

 4/4/2018 House Recalled from Committee on **Ways and Means** ([House Journal‑page 30](file:///h%3A%5Chj%5C20180404.docx))

 4/5/2018 House Read second time ([House Journal‑page 35](file:///h%3A%5Chj%5C20180405.docx))

 4/5/2018 House Roll call Yeas‑88 Nays‑0 ([House Journal‑page 37](file:///h%3A%5Chj%5C20180405.docx))

 4/5/2018 House Unanimous consent for third reading on next legislative day ([House Journal‑page 38](file:///h%3A%5Chj%5C20180405.docx))

 4/6/2018 House Read third time and enrolled ([House Journal‑page 2](file:///h%3A%5Chj%5C20180406.docx))

 4/12/2018 Ratified R 165

 4/17/2018 Signed By Governor

 4/24/2018 Effective date 04/17/18

 4/30/2018 Act No. 155

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=1038&session=122&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/22/2018](file:///p%3A%5Cpprever%5C2017-18%5C1038_20180222.docx)

[2/28/2018](file:///p%3A%5Cpprever%5C2017-18%5C1038_20180228.docx)

[3/1/2018](file:///p%3A%5Cpprever%5C2017-18%5C1038_20180301.docx)

[4/4/2018](file:///p%3A%5Cpprever%5C2017-18%5C1038_20180404.docx)

(A155, R165, S1038)

**AN ACT TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 4‑10‑390 SO AS TO PROVIDE THAT FOR ANY COUNTY WHICH BEGAN THE REIMPOSITION OF A CAPITAL PROJECTS SALES TAX ON APRIL 1, 2013, AND REIMPOSED THE TAX AT THE 2016 GENERAL ELECTION, THE REIMPOSED TAX THAT COMMENCED ON APRIL 1, 2013, IS EXTENDED UNTIL APRIL 30, 2020, AND THE COMMENCEMENT OF THE TAX THAT WAS REIMPOSED AT THE 2016 GENERAL ELECTION IS DELAYED UNTIL MAY 1, 2020, AND EXPIRES ON APRIL 30, 2027.**

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

**Reimposition of capital projects sales tax**

SECTION 1. Article 3, Chapter 10, Title 4 of the 1976 Code is amended by adding:

 “Section 4‑10‑390. For any county which began the reimposition of a tax authorized by this article on April 1, 2013, and reimposed the tax at the 2016 General Election:

 (1) the reimposed tax that commenced on April 1, 2013, is extended until April 30, 2020; and

 (2) the commencement of the tax that was reimposed at the 2016 General Election is delayed until May 1, 2020, and expires on April 30, 2027.”

**Time effective**

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

Ratified the 12th day of April, 2018.

Approved the 17th day of April, 2018.

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