**South Carolina General Assembly**

123rd Session, 2019-2020

**H. 4412**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Hayes

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Introduced in the House on April 4, 2019

Introduced in the Senate on April 10, 2019

Currently residing in the Senate Committee on **Finance**

Summary: Education Capital Improvements Sales and Use Tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/4/2019 House Introduced, read first time, placed on calendar without reference ([House Journal‑page 48](file:///h:\hj\20190404.docx))

4/9/2019 House Adopted, sent to Senate ([House Journal‑page 140](file:///h:\hj\20190409.docx))

4/9/2019 House Roll call Yeas‑94 Nays‑0 ([House Journal‑page 140](file:///h:\hj\20190409.docx))

4/10/2019 House Read third time and sent to Senate ([House Journal‑page 16](file:///h:\hj\20190410.docx))

4/10/2019 Senate Introduced and read first time ([Senate Journal‑page 24](file:///h:\sj\20190410.docx))

4/10/2019 Senate Referred to Committee on **Finance** ([Senate Journal‑page 24](file:///h:\sj\20190410.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=4412&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[4/4/2019](file:///p:\pprever\2019-20\4412_20190404.docx)

[4/4/2019-A](file:///p:\pprever\2019-20\4412_20190404A.docx)

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INTRODUCED

April 4, 2019

**H. 4412**

Introduced by Rep. Hayes

S. Printed 4/4/19--H.

Read the first time April 4, 2019.

**A** **BILL**

TO AMEND SECTIONS 4‑10‑470 AND 4-10-420, CODE OF LAWS OF SOUTH CAROLINA, 1976, BOTH RELATING TO THE EDUCATION CAPITAL IMPROVEMENTS SALES AND USE TAX, SO AS TO AUTHORIZE ITS IMPOSITION IN CERTAIN SITUATIONS.

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

SECTION 1. Section 4‑10‑470(C) of the 1976 Code is amended to read:

“(C)(1) Notwithstanding any other provision of this section, the Education Capital Improvements Sales and Use Tax authorized by this article also may be imposed in a county so long as the county or school district imposed a local sales and use tax to fund education capital improvements on January 1, 2014. The Education Capital Improvements Sales and Use Tax may be imposed pursuant to this subsection at any time after the local sales and use tax terminates.

(2) Notwithstanding Section 4‑10‑420 or item (1), any county authorized to impose the Education Capital Improvements Sales and Use Tax pursuant to this subsection that collected less than one hundred fifty thousand dollars in state accommodations taxes as imposed pursuant to Section 12‑36‑920(A) in the fiscal year immediately prior to the referendum and will use the proceeds of the tax to support more than one school district in the county may impose the tax regardless of any local sales and use tax imposed for similar purposes. Once a county imposes the tax pursuant to this item it thereafter remains eligible to impose this tax without such restrictions.”

SECTION 2. Section 4‑10‑420(B) of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

“( ) The provisions of this subsection do not apply to a county that imposes the Education Capital Improvements Sales and Use Tax pursuant to Section 4‑10‑470(C)(2).”

SECTION 3. This act takes effect upon approval by the Governor.

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