**South Carolina General Assembly**

124th Session, 2021-2022

**S. 608**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Alexander

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Introduced in the Senate on February 24, 2021

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

Summary: Notice of local sales and use tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/24/2021 Senate Introduced and read first time ([Senate Journal‑page 6](file:///h:\sj\20210224.docx))

2/24/2021 Senate Referred to Committee on **Finance** ([Senate Journal‑page 6](file:///h:\sj\20210224.docx))

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**VERSIONS OF THIS BILL**

[2/24/2021](file:///p:\pprever\2021-22\608_20210224.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑2‑105 SO AS TO PROVIDE THAT THE COUNTY ELECTION COMMISSION OF A COUNTY THAT PROPOSES CERTAIN LOCAL SALES AND USE TAXES MUST NOTIFY THE DEPARTMENT OF REVENUE NINETY DAYS BEFORE THE REFERENDUM; AND TO AMEND SECTION 61‑6‑2010, AS AMENDED, RELATING TO ALCOHOL TEMPORARY PERMITS, SO AS TO PROVIDE THAT CERTAIN PETITION FORMS MUST BE SUBMITTED TO THE DEPARTMENT OF REVENUE, AND TO PROVIDE THAT CERTAIN ORDINANCES MUST BE FILED WITH THE DEPARTMENT OF REVENUE AT LEAST SIXTY DAYS BEFORE THE GENERAL ELECTION.

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

SECTION 1. Chapter 2, Title 12 of the 1976 Code is amended by adding:

“Section 12‑2‑105. The county election commission in any county that proposes a local sales and use tax authorized by law which is administered by the department, must notify the department at least ninety days before the referendum.”

SECTION 2. Section 61‑6‑2010(C) and (D) of the 1976 Code, as last amended by Act 193 of 2018, is further amended to read:

“(C)(1) A permit authorized by this section may be issued only in those counties or municipalities where a majority of the qualified electors voting in a referendum vote in favor of the issuance of the permit. The county or municipal election commission, as the case may be, shall conduct a referendum upon petition of at least ten percent but not more than seven thousand five hundred qualified electors of the county or municipality, as the case may be. The petition form must be submitted to the election commission and the Department of Revenue ~~not~~ no less than one hundred twenty days before the date of the referendum. The names on the petition must be on the petition form provided to county election officials by the State Election Commission. The names on the petition must be certified by the election commission within sixty days after receiving the petition form. The referendum must be conducted at the next general election. The election commission shall cause a notice to be published in a newspaper circulated in the county or municipality, as the case may be, at least seven days before the referendum. The state election laws shall apply to the referendum, mutatis mutandis. The election commission shall publish the results of the referendum and certify them to the South Carolina Department of Revenue. On or after June 21, 1993, the question on the ballot shall be one or both of the following:

(a) ‘Shall the South Carolina Department of Revenue be authorized to issue temporary permits in this (county) (municipality) for a period not to exceed twenty‑four hours to allow the possession, sale, and consumption of alcoholic liquors by the drink to bona fide nonprofit organizations and business establishments otherwise authorized to be licensed for consumption‑on‑premises sales?’ or

(b) ‘Shall the Department of Revenue be authorized to issue temporary permits in this (county) (municipality) for a period not to exceed twenty‑four hours to allow the sale of beer and wine at permitted off‑premises locations without regard to the days or hours of sales?’.

(2) On or after June 21, 1993, a question authorized by this subsection may not appear on the ballot for a county or municipality less than forty‑eight months following the failure of a question authorized by this subsection in said county or municipality.

(3) The expenses for a referendum for this purpose must be paid by the county or municipality conducting the referendum.

(4) In addition to the petition method of calling the referendum provided for in item (1) of this subsection, a county or municipal governing body by ordinance may also call the referendum. Upon receipt of a copy of the ordinance filed with the county or municipal election commission at least sixty days before the date of the next general election, the commission shall conduct the referendum in the manner provided in this section at that general election. A copy of the ordinance also must be filed with the Department of Revenue at least sixty days before the general election. The provisions of this item are in addition to the authority of a municipal governing body to call for a referendum under the circumstances enumerated in subsection (D).

(D)(1) The municipal governing body may order a referendum on the question of the issuance of temporary permits to allow the possession, sale, and consumption of alcoholic liquors by the drink in the following circumstances:

(a) parts of the municipality are located in more than one county;

(b) as a result of a favorable vote in a county referendum held pursuant to this section, permits may be issued in only the parts of the municipality located in that county; and

(c) the proposed referendum would authorize issuance of permits in the remaining parts of the municipality.

(2) The method of ordering a referendum provided in this subsection is in addition to the petition method provided in subsection (C). An unfavorable vote in a municipal referendum does not affect the authority to issue these permits in the part of the municipality located in a county where these permits may be issued.

(3) Upon receipt of a copy of the ordinance filed with the municipal election commission at least sixty days before the date of the general election, the commission must conduct the referendum at the time of the general election and publish and certify its results in the same manner as provided in subsection (C). Subsection (C)(2) does not apply to this referendum. A copy of the ordinance also must be filed with the Department of Revenue at least sixty days before the general election.”

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

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