**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3911**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Davis and M.M. Smith

Document Path: LC-0145DG25.docx

Introduced in the House on February 6, 2025

Currently residing in the House Committee on **Ways and Means**

Summary: Capital Use Sales Tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/6/2025 House Introduced and read first time ([House Journal‑page 28](h:\hj\20250206.docx))

2/6/2025 House Referred to Committee on **Ways and Means** ([House Journal‑page 28](h:\hj\20250206.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3911&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[02/06/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/3911_20250206.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 4‑10‑330, RELATING TO THE USE OF THE PROCEEDS FROM THE CAPITAL PROJECTS SALES TAX, SO AS TO ALLOW PROCEEDS TO BE USED FOR WORKFORCE HOUSING.

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

SECTION 1. Section 4‑10‑330(A)(1) of the S.C. Code is amended to read:

(1) the purpose for which the proceeds of the tax are to be used, which may include projects located within or without, or both within and without, the boundaries of the local governmental entities, including the county, municipalities, and special purpose districts located in the county area, and may include the following types of projects:

(a) highways, roads, streets, bridges, and public parking garages and related facilities;

(b) courthouses, administration buildings, civic centers, hospitals, emergency medical facilities, police stations, fire stations, jails, correctional facilities, detention facilities, libraries, coliseums, educational facilities under the direction of an area commission for technical education, or any combination of these projects;

(c) cultural, recreational, or historic facilities, or any combination of these facilities;

(d) water, sewer, or water and sewer projects;

(e) flood control projects and storm water management facilities;

(f) beach access and beach renourishment;

(g) dredging, dewatering, and constructing spoil sites, disposing of spoil materials, and other matters directly related to the act of dredging;

(h) workforce housing as defined in Section 6‑4‑5;

(h)(i) jointly operated projects of the county, a municipality, special purpose district, and school district, or any combination of those entities, for the projects delineated in subitems (a) through (g) (h) of this item;

(i)(j) any combination of the projects described in subitems (a) through (h) of this item;

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

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