South Carolina General Assembly
123rd Session, 2019-2020

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A146, R152, S217

STATUS INFORMATION

General Bill
Sponsors: Senators Kimpson, Campsen, Senn and Scott
Document Path: l:\s-res\mek\003atax.kmm.mek.docx
Companion/Similar bill(s): 3132, 4674

Introduced in the Senate on January 8, 2019
Introduced in the House on January 23, 2019
Last Amended on September 22, 2020
Passed by the General Assembly on September 23, 2020
Governor's Action: September 28, 2020, Signed

Summary: Accommodations and hospitality tax expenditures

HISTORY OF LEGISLATIVE ACTIONS

Date	Body	Action Description with journal page number
12/12/2018	Senate	Prefiled
12/12/2018	Senate	Referred to Committee on **Finance**
1/8/2019	Senate	Introduced and read first time (Senate Journal-page 137)
1/8/2019	Senate	Referred to Committee on **Finance** (Senate Journal-page 137)
1/16/2019	Senate	Committee report: Favorable with amendment **Finance** (Senate Journal-page 8)
1/17/2019		Scrivener's error corrected
1/18/2019		Scrivener's error corrected
1/22/2019	Senate	Committee Amendment Adopted (Senate Journal-page 18)
1/22/2019	Senate	Read second time (Senate Journal-page 18)
1/23/2019	Senate	Read third time and sent to House (Senate Journal-page 10)
1/23/2019	Senate	Roll call Ayes-34 Nays-2 (Senate Journal-page 10)
1/23/2019	House	Introduced and read first time (House Journal-page 12)
1/23/2019	House	Referred to Committee on **Ways and Means** (House Journal-page 12)
9/15/2020	House	Committee report: Favorable with amendment **Ways and Means** (House Journal-page 63)
9/22/2020	House	Amended (House Journal-page 27)
9/22/2020	House	Requests for debate-Rep(s). King, Hill, Toole, Rose, McDaniel, Herberksman, Henderson Myers, Calhoon, Hart, GR Smith, Haddon, Bales, R. Williams, Brawley, Hosey, and McKnight (House Journal-page 27)
9/22/2020	House	Requests for debate removed-Rep(s). McKnight, Hosey, GR Smith, King, McDaniel, Brawley, Herbkersman, Henderson

		Myers, R. Williams, and Rose (House Journal-page 57)
9/22/2020	House	Requests for debate removed-Rep(s). Calhoon and Haddon (House Journal-page 99)
9/22/2020	House	Amended (House Journal-page 99)
9/22/2020	House	Read second time (House Journal-page 99)
9/22/2020	House	Roll call Yeas-87 Nays-15 (House Journal-page 99)
9/23/2020	House	Read third time and returned to Senate with amendments (House Journal-page 8)
9/23/2020	Senate	Concurred in House amendment and enrolled (Senate Journal-page 217)
9/23/2020	Senate	Roll call Ayes-38 Nays-1 (Senate Journal-page 217)
9/25/2020		Ratified R 152
9/28/2020		Signed By Governor
10/2/2020		Effective date 09/28/20
10/2/2020		Act No. 146

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VERSIONS OF THIS BILL

12/12/2018
1/16/2019
1/17/2019
1/18/2019
1/22/2019
9/15/2020
9/22/2020

(Text matches printed bills. Document has been reformatted to meet World Wide Web specifications.)

(A146, R152, S217)

AN ACT TO AMEND SECTION 6-1-730, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE EXPENDITURE OF LOCAL HOSPITALITY TAX REVENUE, SO AS TO ALLOW THE REVENUE ALSO TO BE USED FOR THE CONTROL AND REPAIR OF FLOODING AND DRAINAGE WITHIN OR ON TOURISM-RELATED LANDS OR AREAS AND FOR SITE PREPARATION FOR CERTAIN ITEMS INCLUDING, BUT NOT LIMITED TO, DEMOLITION, REPAIR, OR CONSTRUCTION; TO CLARIFY THAT EXPENDITURES TO CONTROL AND REPAIR FLOODING AND DRAINAGE WITHIN OR ON TOURISM-RELATED LANDS OR AREAS MUST BE DESIGNED TO ELIMINATE OR MITIGATE THE ADVERSE EFFECTS OF RECURRENT NUISANCE FLOODING, AND TO PROVIDE EXAMPLES AND LIMITATIONS; AND TO EXTEND THE DEADLINE FOR THE SUBMISSION OF CERTAIN LOCAL GOVERNMENT COMPREHENSIVE PLANS DUE TO COVID-19.

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

Additional permissible uses of revenue from local hospitality tax

SECTION 1. Section 6-1-730(A) of the 1976 Code is amended by adding new items to read:

"(7) control and repair of flooding and drainage within or on tourism-related lands or areas; or

(8) site preparation for items in this section including, but not limited to, demolition, repair, or construction."

Public works projects to eliminate or mitigate recurrent nuisance flooding, limitations

SECTION 2. Section 6-1-730 of the 1976 Code is amended by adding an appropriately lettered subsection at the end to read:

"( ) If applying the provisions of subsection (A)(7), then the revenues must be expended exclusively on public works projects designed to eliminate or mitigate the adverse effects of recurrent nuisance flooding, including that which is attributable to sea-level rise, or other recurrent flooding. Such adverse effects include road closures and other transportation disruptions, stormwater drainage issues, and compromised public infrastructure. The public works projects must be within or on tourism-related lands or areas. Revenues must not be used to pay claims or otherwise settle litigation that may arise from time to time due to the harmful impacts of nuisance or other flooding."

Deadline to submit local government comprehensive plans extended

SECTION 3. Due to interruptions and delays in local government operations caused by the COVID-19 pandemic, any local government that has a comprehensive plan due December 31, 2020, may delay submission of the plan until December 31, 2021.

Time effective

SECTION 4. This act takes effect upon approval by the Governor.

Ratified the 25th day of September, 2020.

Approved the 28th day of September, 2020.

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