

Corporate Income Tax									
Bill	Section	Tax Category	Key Word/Title	Description	Date Passed	Date in Effect	Retroactive Date	Temporary	Notes
S1210	#N/A	Corporate Income Taxes	Moratorium in certain counties	Provide for a moratorium on state corporate income taxes for a taxpayer who creates and maintains full-time new jobs in a county qualifying by reason of high unemployment or low per capita income, to establish criteria for the number and type of full-time new jobs required and for the determination of qualifying counties.	05/16/00	06/14/00	#N/A	No	#N/A
H3749	1B	Corporate Income Taxes	Military Estimated Tax Payment Relief	This proviso provides that no interest, penalties, or other sanctions may be imposed on the active duty income of members of the National Guard and Reserves activated as a result of the conflict in Iraq and the war on terrorism with respect to payment of South Carolina estimated quarterly individual income tax payments of the active duty income if the federal government is unable to properly withhold South Carolina income taxes on their active duty pay.	06/03/03	07/01/03	#N/A	Yes	#N/A
S274	3S	Corporate Income Taxes	"Consolidated" Income Tax Returns	Clarify that an S Corporation cannot join in the filing of a South Carolina "consolidated" income tax return.	06/05/03	06/18/03	#N/A	No	#N/A
S274	3O.1, 3O.3, and 3O.4	Corporate Income Taxes	Corporate Tax Moratoriums	Expand the applicability of the corporate income tax moratorium to insurance premium taxes.	06/05/03	06/18/03	#N/A	No	#N/A
S274	3GG	Corporate Income Taxes	Historic Rehabilitation Credits – Amended	1. A taxpayer is allowed a credit equal to 10% of the qualified rehabilitation expenditures for a certified historic structure located in South Carolina that qualify for the federal rehabilitation credit provided in Internal Revenue Code Section 47. 2. A taxpayer is allowed a credit equal to 25% of the rehabilitation expenses for a certified historic residential structure located in South Carolina. The rehabilitation expenses must, within a 36 month period, exceed \$15,000.	06/05/03	06/30/03	#N/A	No	For taxable years and costs paid in taxable year beginning after 2002; For property placed in service beginning after 6/30/2003
S560	1	Corporate Income Taxes	Life Sciences Facility – New Incentives	1. Job Development Credit – Employee Relocation Expenses. 2. Job Development Credit – Increased Amount. Code Section 12-10-80(D) provides that the amount of job development credit a qualifying business may claim is limited 12 to 55%, 70%, 85%, or 100% of the maximum job development credit based on the designation of the county in which the business is located and the gross wages paid to employees. This Act provides that the Coordinating Council for Economic Development at the Department of Commerce may approve a waiver of 95% of the limits on the maximum job development credits that may be claimed by a life sciences facility.	03/10/04	03/17/04	#N/A	Yes	The amendments concerning the job development credit apply with respect to capital investment made and new jobs created after June 30, 2004, and before July 1, 2008.
H4968	2	Corporate Income Taxes	Motion Picture Production Company - Withholding Tax Rebate	A tax rebate equal to 5% of the total aggregate South Carolina payroll for persons subject to South Carolina income tax withholding who are employed in connection with the production of a motion picture.	06/03/04	07/01/04	#N/A	No	The total rebate may not exceed the amount of all South Carolina income tax withholding. The rebate must be applied exclusively to film production employee payroll in South Carolina by the motion picture production company. The rebate is given to the motion picture production company after the completion of physical production and support activities.

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H3007	#N/A	Corporate Income Taxes	Active Trade or Business Income of Pass Through Entity	The new rates are phased in as follows: tax year beginning in 2006 6.5% 2007 6% 2008 5.5% 2009 thereafter 5%	04/12/05	04/14/05	#N/A	No	Phase in over four taxable years beginning in 2006
H3768	18	Corporate Income Taxes	Composite Income Tax Return by Partnership or S Corporation – Use Expanded	Allow a partnership or S corporation to file a composite return on behalf of qualifying nonresidents, has been amended. A composite return allows partnerships or S corporations to report and pay the South Carolina income tax of nonresident partners or shareholders attributable to the partnership or S corporation on a single individual income tax return.	06/01/05	01/01/05	#N/A	No	#N/A
H3768	43	Corporate Income Taxes	Conservation Easements	Containing requirements for agricultural real property has been amended. Unimproved real property subject to a perpetual conservation easement as provided in Chapter 8 of Title 27 is classified as agricultural real property “if the property would have otherwise qualified as agricultural real property subject to satisfactory proof to the assessor.” Previously, the statute provided that unimproved land subject to a perpetual conservation easement was classified as agricultural real property.	06/01/05	06/07/05	#N/A	No	#N/A
H3768	21	Corporate Income Taxes	Job Retraining Credit – Annual Fee	An annual \$1,000 fee must also be remitted to the Department by a qualifying business claiming in excess of \$10,000 in job retraining credits in one calendar year.	06/01/05	06/07/05	#N/A	No	The fee is imposed for each project that is subject to a revitalization agreement or retraining agreement that exceeds \$10,000 in job retraining credits or job development credits in one calendar year. Previously, the statute applied only to a qualifying business claiming in excess of \$10,000 in job development credits in one calendar year.
H3006	1 and 5	Corporate Income Taxes	Nexus for Income Tax or License Fee Purposes	Provide that whether or not a person has nexus with South Carolina for income tax and corporate license fee purposes is determined without regard to whether the person: 1. Owns or uses a distribution facility in South Carolina; 2. Owns or leases property at a distribution facility in South Carolina that is used at, or distributed from, that facility; or 3. Sells property shipped or distributed from a distribution facility within South Carolina.	06/06/05	01/01/06	#N/A	Yes	Will be repealed for tax years after June 9, 2010
H3841	#N/A	Corporate Income Taxes	Retail Facilities Revitalization Act – New Income Tax or Property Tax Credit	Provides that a taxpayer who renovates or redevelops an abandoned retail facility at an eligible site may elect one of the following tax credits: (1) an income tax credit equal to 10% of rehabilitation expenses; or (2) a property tax credit equal to 25% of rehabilitation expenses.	05/18/06	07/01/06	#N/A	No	#N/A
S1245	5	Corporate Income Taxes	Active Trade or Business Income from a Pass Through Business – Optional Tax Rate	Reduces the income tax rates applicable to active trade or business income by 0.5% per year from 6.5% in 2006 to 5.0% in 2009 and thereafter.	06/07/06	06/22/06	01/01/06	No	#N/A
S1245	7	Corporate Income Taxes	Job Tax Credit – Taxpayers Creating 10 or More Jobs	Provides a job tax credit for qualifying taxpayers, regardless of size in terms of employment, that increase employment by 10 or more full time jobs.	06/07/06	06/22/06	01/01/06	No	#N/A

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S243	5	Corporate Income Taxes	Certain Credits of Large Manufacturers – Withholding Tax	Allows an economic impact zone tax credit for qualifying investments made by certain manufacturers that: (1) employ 5,000 or more full-time workers in SC and have a capital investment in South Carolina of not less than \$2 billion and (2) made capital investments of \$500 million in SC between January 1, 2006 and July 1, 2011.	06/07/07	07/01/07	#N/A	No	Limited to manufacturers engaged in an activity or activities listed under the North American Industry Classification System Manual (NAICS) Section 326 (Plastics and Rubber Products Manufacturing).
S243	12	Corporate Income Taxes	Credit for Qualified Ethanol and Biodiesel Research and Development	Allows taxpayers an income tax credit equal to 25% of the taxpayer's qualified expenditures for research and development. A taxpayer's total credit in all years may not exceed \$100,000.	06/07/07	01/01/08	#N/A	No	Any unused credit may be carried forward for 5 years from the date the qualified expenditure is made. Effective for tax years beginning after 2007 and before 2012.
S91	50	Corporate Income Taxes	Single Factor Apportionment	Enacts single factor apportionment for businesses dealing in tangible personal property using the three factor (with double weighted sales) apportionment method. Single factor apportionment is being phased in and will replace the three factor apportionment method for tax years beginning in 2011.	06/07/07	06/29/07	01/01/07	No	#N/A
H4400	8	Corporate Income Taxes	SC Illegal Immigration Reform Act – Withholding Requirements	Requires a withholding agent to withhold state income tax at the rate of 7% for an individual who: (1) fails to provide a correct taxpayer identification number or social security number or (2) provides an Internal Revenue Service issued taxpayer identification number issued for nonresident aliens.	05/29/08	06/13/08	#N/A	No	#N/A
S1171	2B	Corporate Income Taxes	Corporate Headquarters Credit - Amended	Increases the average cash compensation level for the 75 required headquarters jobs (associated with the corporate headquarters credit) to more than twice the per capita income in the State based on the most recent per capita income data available as of the end of the taxpayer's taxable year in which the jobs are filled.	06/05/08	06/23/08	01/01/08	No	Previously, the average cash compensation level requirement was more than 1.5 times the per capita income.
H3560	1B	Corporate Income Taxes	Qualifying Solar Energy System - Credit Amount Increased	Increases the income tax credit from 25% to 30% of the costs of purchase and installation of a qualifying solar energy system for the 2009 tax year. The credit remains at 25% for the costs of purchase and installation of a qualifying small hydropower system.	05/13/09	05/22/09	01/01/09	Yes	Effective for fiscal year 2009 only.
H3130	1	Corporate Income Taxes	Alternative Method of Income Apportionment - Expanded for Major Projects	Provides that a taxpayer planning a new facility in South Carolina who (1) invests at least \$750 million in real or personal property, or both, in a single county in South Carolina and (2) creates at least 3,800 full-time new jobs in the county may apply for an alternative apportionment method for up to 10 years.	10/28/09	11/02/09	#N/A	No	The required investment and job creation must be made within 7 years of the date the taxpayer asks the Department to enter into a contract to use an alternative apportionment method. A taxpayer may begin operating under the contract beginning with the tax year it is executed. If the taxpayer fails to meet the required job or investment requirements, the Department may assess any tax due. Applies to a taxpayer entering into a contract with the Department prior to October 31, 2015.

Personal Income Tax									
Bill	Section	Tax Category	Key Word/Title	Description	Date Passed	Date in Effect	Retroactive Date	Temporary	Notes
H3908	#N/A	Personal Income Taxes	New "F" Class Bingo license	Add Class F referring to a licensee whose game is strictly for charitable purposes and run by volunteers and meets certain other requirements as to gross proceeds, prizes and number of games.	04/01/98	07/07/98	#N/A	No	#N/A
H4535	#N/A	Personal Income Taxes	College Tuition	Allow a refundable state individual income tax credit up to specified limits for a portion of tuition paid at a public or independent institution of higher learning in the state.	06/17/98	06/19/98	#N/A	No	#N/A
H3716	1A	Personal Income Taxes	Teacher Supplies	This temporary proviso increases the reimbursement designed to offset expenses incurred by all certified public school teachers, certified special school classroom teachers, certified media specialists, and certified guidance counselors who are employed by a school district or a charter school as of November 30 of the current fiscal year for teaching supplies and materials from \$200 to \$250.	05/11/05	05/17/05	#N/A	Yes	#N/A
H3768	43A and 44D	Personal Income Taxes	Charitable Contributions	This bill added additional restrictions on the deduction for charitable contributions. For detailed explanation, refer to "legislative updates for 2005"	06/01/05	06/07/05	#N/A	No	#N/A
H3768	19	Personal Income Taxes	Wages Subject to Withholding	Increase the minimum dollar amount of wages on which an employer must withhold from wages paid at the rate of \$800 or more per year to wages paid to an employee, if at the time of payment, the wages are expected to equal \$1,000 or more during the year.	06/01/05	01/01/06	#N/A	No	#N/A
H3767	39A	Personal Income Taxes	Quality Improvement Programs	The credits are limited to the tax liability on the return and are: 1. A credit equal to the annual fee paid to the South Carolina Quality Forum to participate in quality programs. 2. A credit equal to 50% of any fees charged to participate in the organizational performance excellence assessment process.	06/02/05	06/09/05	#N/A	No	#N/A
H3580	#N/A	Personal Income Taxes	State Guard Member – New Income Tax Deduction	Provides an individual income tax deduction of up to \$3,000 for members of the State Guard who comply with certain training or performance requirements.	03/14/06	03/23/06	01/01/06	No	This deduction is allowed only for State Guard members who complete a minimum of 16 hours of training or drill each month, equating to 192 hours a year.
H3820	#N/A	Personal Income Taxes	Credit for Costs to Retrofit Legal Residence	Provides an income tax credit for costs to retrofit a taxpayer's legal residence to make it more resistant to loss due to hurricane. The amount of credit for any taxable year is the lesser of 25% of the cost incurred or \$1,000.	06/06/07	06/26/09	01/01/06	No	Effective for taxable years beginning after December 31, 2006; however, taxpayers could not determine whether a fortification measure qualified for the credits until the regulation was promulgated by the Department of Insurance. The Department of Revenue has determined that a taxpayer who has already filed income tax returns and made qualifying retrofit investments after December 31, 2006, may amend previously filed 2007 or 2008 individual income tax returns to claim the appropriate credits.

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Bill	Section	Tax Category	Key Word/Title	Description	Date Passed	Date in Effect	Retroactive Date	Temporary	Notes
H3820	#N/A	Personal Income Taxes	Credit for Sales or Use Tax Paid on Purchases to Retrofit Legal Residence	Provides an income tax credit for state sales or use taxes paid on purchases of tangible personal property used to retrofit a taxpayer's legal residence to make it more resistant to loss due to hurricane. The amount of credit for any taxable year is the lesser of 6% of the cost incurred or \$1,500.	06/06/07	06/26/09	01/01/06	No	Effective for taxable years beginning after December 31, 2006; however, taxpayers could not determine whether a fortification measure qualified for the credits until the regulation was promulgated by the Department of Insurance. The Department of Revenue has determined that a taxpayer who has already filed income tax returns and made qualifying retrofit investments after December 31, 2006, may amend previously filed 2007 or 2008 individual income tax returns to claim the appropriate credits.
H3820	2	Personal Income Taxes	Catastrophe Savings Accounts – New Deduction	Allows individuals an income tax deduction for certain contributions to a Catastrophe Savings Account, provided the amount does not exceed certain amounts.	06/07/07	06/18/07	01/01/07	No	Contributions limited to (1) \$2,000 for an individual whose qualified deductible is \$1,000 or less; (2) the lesser of \$15,000 or twice the amount of the taxpayer's qualified deductible for an individual whose qualified deductible is greater than \$1,000; or (3) the lesser of \$250,000 or the value of the individual taxpayer's legal residence for a self-insured individual who chooses not to obtain insurance on his legal residence.
S243	2	Personal Income Taxes	Credit for Purchase or Lease of Plug-in Hybrid Vehicle	Allows an income tax credit to a taxpayer that makes an in-state purchase or lease of a plug-in hybrid vehicle in South Carolina. The credit is \$2,000 and is nonrefundable.	06/07/07	01/01/08	#N/A	No	Any unused credit may be carried forward for 5 years. The amount of credit is capped and the total claims for all taxpayers for a fiscal year may not exceed \$200,000.
S656	5	Personal Income Taxes	Income Tax Bracket Eliminated	Provides that the rate of tax imposed on the lowest bracket of South Carolina taxable income is reduced from 2.5% to 0%.	06/21/07	07/11/07	01/01/07	No	#N/A
S1141	2	Personal Income Taxes	Energy Efficient Manufactured Home Incentive Program Credit	Provide a \$750 income tax credit to any person who purchases a manufactured home from a retail dealership licensed by the South Carolina Manufactured Housing Board for use in South Carolina which meets or exceeds requirements of the ENERGY STAR program.	06/05/08	07/01/09	#N/A	No	The credit may be claimed beginning July 1, 2009, and no later than July 1 2019.
H4470	2	Personal Income Taxes	Fire Sprinkler System Tax Credit	Provides an income tax credit equal to the amount of the property tax credit for a taxpayer who installs a fire sprinkler system in a commercial structure that is not required by law, regulation, or code (ref: Property Taxes "Fire Sprinkler System - New Credit")	06/05/08	07/10/08	01/01/08	No	#N/A
H3560	1A	Personal Income Taxes	Teacher Supplies - Reimbursement Amount Not Taxable	Provides a \$275 reimbursement designed to offset expenses for teaching supplies and materials incurred by all teachers employed by a school district or a charter school as of November 30 of the current fiscal year. This reimbursement is not considered taxable income by South Carolina.	05/13/09	05/22/09	#N/A	Yes	This provision was enacted in prior legislative sessions and was reenacted by the General Assembly in 2009. This provision continues in effect for the fiscal year July 1, 2009 through June 30, 2010, and will expire June 30, 2010, unless reenacted by the General Assembly in the next legislative session.

Property Tax									
Bill	Section	Tax Category	Key Word/Title	Description	Date Passed	Date in Effect	Retroactive Date	Temporary	Notes
S852	#N/A	Property Taxes	Low Income Housing Exemption	1. Exempt from ad valorem property taxes all property of nonprofit housing corporations or solely owned instrumentalities of these corporations which are devoted to providing housing for low or very low income residents. 2. A nonprofit housing corporation must satisfy the safe harbor provisions of Internal Revenue Service Revenue Procedure 96-32 to qualify for the exemption.	06/06/02	06/24/02	01/01/02	#N/A	Senate Bill 274, Sections 2 and 3.JJ (Act No. 69) clarifies the effective date for this amendment.
S497	#N/A	Property Taxes	Counties May Reduce Assessment Ratio on General Aviation Aircraft	Allow the governing body of a county, by ordinance, to reduce the assessment ratio of general aviation aircraft subject to property tax in the county to not less than 4% of the fair market value. The ordinance must be applied uniformly to all general aviation aircraft subject to property tax in the county.	05/08/03	05/14/03	#N/A	No	#N/A
H4118	#N/A	Property Taxes	Dillon County Millage	This joint resolution provides that Dillon County may increase its millage for school purposes by 11 mills for the fiscal year beginning July 1, 2003 and ending June 30, 2004, with 8 mills used for school operating costs and 3 mills for debt service.	05/28/03	06/04/03	#N/A	Yes	#N/A
S274	1	Property Taxes	Leased Private Passenger Motor Vehicles – New Exemptions	1. A private passenger motor vehicle leased by a member of the United States armed forces stationed in South Carolina when the service member's home of record is in another state and the leased vehicle is registered and licensed in that state. 2. A private passenger motor vehicle leased to a governmental entity that would be exempt under Code Section 12-37-220(A)(1) if the governmental entity.	06/05/03	06/18/03	#N/A	No	#N/A
S829	#N/A	Property Taxes	Williamsburg County Technical Education College Millage	The authority to set millage for the Williamsburg County Technical Education College has been transferred from the Williamsburg County School Board of Trustees to the Williamsburg County Council.	03/02/04	03/05/04	#N/A	No	#N/A
S973	#N/A	Property Taxes	\$100,000 School Tax Exemption - Millage Clarified	Code Section 12-37-251 allows a property tax exemption against school operating millage for the first \$100,000 of a legal residence's value. Code Section 12-37-251(B) has been amended to provide that operating millage levied in a county for alternative schools, career and technology centers, and county boards of education is considered school operating millage that is subject to the exemption, whether or not the millage is levied countywide or on a school district by school district basis. County treasurers must consider this millage in determining revenue lost when making disbursements to school districts from trust funds for tax relief.	05/06/04	01/01/04	#N/A	No	#N/A

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Bill	Section	Tax Category	Key Word/Title	Description	Date Passed	Date in Effect	Retroactive Date	Temporary	Notes
S769	#N/A	Property Taxes	Permanently and Totally Disabled Person Property Tax Exemption – Expanded	Code Section 12-37-220(B)(1), allowing a property tax exemption for the legal residence of a permanently and totally disabled veteran, a surviving spouse of such veteran, or the surviving spouse of a serviceman or law enforcement officer killed in the line of duty, has been substantially rewritten and expanded. This amendment provides that the house owned by an eligible owner in fee or jointly with the eligible owner's spouse will qualify for an exemption from property taxes.	05/06/04	01/01/05	#N/A	#N/A	15
H5186	115	Property Taxes	Dillon County Millage	This joint resolution provides that Dillon County may increase its millage for school purposes from the prior fiscal year's millage by 3 mills for the fiscal year beginning July 1, 2004 and ending June 30, 2005, with one and one-half mills used for school operating costs and one and one-half mills for debt service.	05/19/04	05/26/04	#N/A	No	Levied for the year 2004 and thereafter.
H4925	1B	Property Taxes	Personal Property Tax Relief Fund Not Funded	This temporary proviso provides that the Personal Property Tax Relief Fund established under Code Section 12-37-2735 to help counties fund the reduction of ad valorem taxes on personal motor vehicles has been reduced from \$20 million to zero. (7/1/2004-6/30/2005)	05/19/04	07/01/04	#N/A	Yes	#N/A
H4320	#N/A	Property Taxes	Agricultural Classification - Proposed Constitutional Amendment	Under the South Carolina Constitution, to qualify for a 4% assessment ratio on agricultural property, a corporation may not have more than 10 shareholders. This joint resolution proposes that a constitutional amendment be submitted to the electorate at the next general election for representatives to vote on changing Section 1(4)(A)(i)	06/02/04	06/02/04	#N/A	#N/A	#N/A
S207	#N/A	Property Taxes	Boy Scouts and Girl Scouts Exemption Extended	Provides a property tax exemption for certain property owned and used or occupied by The Boy Scouts of America or The Girl Scouts of America exclusively for their purposes, has been amended to extend the exemption to property not owned by these organizations but which is used exclusively by them for scouting purposes.	02/10/05	02/17/05	01/01/01	No	#N/A
H4077	#N/A	Property Taxes	Dillon County Millage	Taxes imposed in Dillon County for school purposes for fiscal year 2004-2005 are reimposed for fiscal year 2005-2006. It also imposes an additional 6.25 mills for use as follows: 1.75 mills for the Dillon County Applied Technology Education Center; 1.00 mill for debt service; .50 mill for teacher bonuses; and 3.00 mills for operations.	05/26/05	06/02/05	#N/A	#N/A	#N/A
H3768	49	Property Taxes	4% Assessment Ratio for Residence Rented Short Term	Add an item to provide that a taxpayer otherwise eligible to receive the 4% assessment ratio for a legal residence is not disqualified if, pursuant to Internal Revenue Code Section 280A(g), the taxpayer's residence is actually rented for less than 15 days during the tax year.	06/01/05	06/07/05	#N/A	No	#N/A
H3767	38	Property Taxes	Paraplegic and Hemiplegic Persons	Expand the applicability of the exemption to persons with Parkinson disease, multiple sclerosis, or amyotrophic lateral sclerosis who have a doctor's statement that their disease has resulted in the same ambulatory difficulties as a person with paraparesis or hemiparesis.	06/02/05	06/09/05	#N/A	No	#N/A

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H3767	36	Property Taxes	Property Leased to Volunteer Fire Departments and Rescue Squads	Provides a property tax exemption for all property owned by volunteer fire departments and rescue squads and used exclusively for the purposes of such departments and squads,	06/02/05	07/01/05	#N/A	No	#N/A
S589	2	Property Taxes	Property Tax Assessment – Valuation of Golf Courses	The valuation of golf course real property for ad valorem tax purposes does not include the value of tangible and intangible personal property, or any income or expense derived from such property, whether directly or indirectly.	06/02/05	01/01/06	#N/A	No	#N/A
H3767	35	Property Taxes	Public Benefit Corporations	Code Section 12-37-220(A)(11) has been added to exempt from ad valorem property taxes all property of public benefit corporations established by a county or municipality and used exclusively for economic development which serves a governmental purpose as defined in Internal Revenue Code Section 115, "Income of States, Municipalities, Etc."	06/02/05	06/09/05	#N/A	No	#N/A
H3767	16	Property Taxes	Undervaluation of Business Property – New Penalty	A civil penalty for undervaluation of property used in, or owned by, a business when the value asserted by the taxpayer for property tax purposes is 50% or more below the property's property tax value. In addition to the property tax due, the taxpayer must pay a penalty equal to 50% of the underpayment that would have resulted if the value asserted had been accepted.	06/02/05	01/01/06	#N/A	No	#N/A
H3841	#N/A	Property Taxes	Retail Facilities Revitalization Act – New Property Tax or Income Tax Credit	Provides that a taxpayer who renovates or redevelops an abandoned retail facility at an eligible site may elect one of the following tax credits: (1) a property tax credit equal to 25% of rehabilitation expenses or (2) an income tax credit equal to 10% of rehabilitation expenses.	05/18/06	07/01/06	#N/A	No	#N/A
H4449	1	Property Taxes	"Cap" on Real Property Values	Limits the increase in the fair market value of real property attributable to the countywide appraisal and equalization program to 15% within a 5 year period.	06/07/06	06/22/06	#N/A	No	This limit does not apply to the fair market value of additions or improvements to real property or to the fair market value of real property when an assessable transfer of interest occurs in the year that the transfer value is first subject to tax.
S1245	59	Property Taxes	Delayed Implementation of Reassessment	Provides that new values resulting from a countywide reassessment scheduled to be implemented in the current tax year may not be implemented until property tax year 2007 unless the county council adopts an ordinance choosing to implement the new values for the current property tax year.	06/07/06	06/14/06	#N/A	No	#N/A
H4449	3	Property Taxes	Owner-Occupied Residential Property – Exemption from School Operating Millage	Amends the Homestead Exemption so that 100% of the fair market value of owner-occupied residential property that qualifies for the 4% assessment ratio is exempt from the school operating portion of millage.	06/07/06	01/01/07	#N/A	No	The exemption does not apply to millage imposed for general obligation debt.
H4449	3	Property Taxes	Payment of Property Taxes Under Installment Method Revised	Provides that the governing body of a county, through ordinance, may allow a taxpayer to pay property tax due on an installment basis. Taxes paid through an escrow account may not be paid on an installment basis.	06/07/06	01/01/07	#N/A	No	#N/A

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S367	7B	Property Taxes	Fair Market Value of Real Property – Revised	Provides that real property valued by the unit valuation concept is excluded from the 15% cap on increases in fair market value in a 5 year period attributable to a countywide appraisal and equalization program.	05/31/07	06/14/07	01/01/07	No	#N/A
H3749	10	Property Taxes	Delayed Implementation of Reassessment	Authorizes a county council to enact an ordinance delaying implementation of values in a countywide assessment and equalization plan scheduled for the current tax year until property tax year 2008.	06/21/07	07/18/07	#N/A	No	#N/A
S1171	2J	Property Taxes	Change in Assessment Ratio for Certain Real Property Owned by or Leased to Manufacturers	Provides that real property owned by or leased to a manufacturer and used exclusively for warehousing and wholesale distribution is not subject to the 10.5% assessment ratio that applies generally to property of manufacturers that is used in the conduct of their business	06/05/08	06/23/08	#N/A	No	Applies in each county in the year after the next countywide reassessment is implemented.
H3975	#N/A	Property Taxes	Delayed Implementation of Reassessment	Authorizes a county to delay for one additional year a countywide tax equalization and reassessment program otherwise scheduled for implementation in property tax year 2008.	06/05/08	06/18/08	#N/A	No	#N/A
H4982	#N/A	Property Taxes	Dillon County Millage and Distribution of Funds	Beginning with fiscal year 2008-2009, the property tax millage for school purposes in Dillon County will be 162 mills, of which 143.75 mills must be used for school operations. Of the remainder, 17.25 mills must be allocated to Dillon County Applied Technology Education Center and 1 mill to Northeastern Technical College.	06/05/08	06/30/08	#N/A	No	Increases in this levy in each subsequent fiscal year are limited to the percentage increase in the average of the 12 most recent monthly consumer price indices for the period January through December of the prior calendar year, plus the percentage increase in the population of the entity in the previous year, as determined by the Office of Research and Statistics of the State Budget and Control Board. However, in a year in which a reassessment program is implemented, rollback millage must be used in lieu of the previous year's millage rate.
H4470	2	Property Taxes	Fire Sprinkler System – New Credit	Provides a credit of 25% of direct expenses against real property taxes for a taxpayer who installs a fire sprinkler system in a commercial or residential structure that is not required by law, regulation, or code.	06/05/08	07/10/08	01/01/08	No	#N/A
H3560	1B	Property Taxes	Personal Property Tax Relief Fund Not Funded	Provides that the Personal Property Tax Relief Fund established to help counties fund the reduction of ad valorem taxes on personal motor vehicles is suspended.	05/13/09	05/22/09	#N/A	Yes	This provision was enacted in prior legislative sessions and was reenacted by the General Assembly in 2009. This provision continues in effect for the fiscal year July 1, 2009 through June 30, 2010, and will expire June 30, 2010, unless reenacted by the General Assembly in the next legislative session.
H3018	1	Property Taxes	Exemption for New Single Family Housing for Sale by a Builder – New Exemption	Provides an exemption for 100% of the value of a newly constructed detached single family home through the earlier of (a) the property tax year in which the home is sold or otherwise occupied, or (b) the property tax year ending the sixth December 31 after the home is completed.	05/20/09	06/22/09	#N/A	No	#N/A

Property Tax									
Bill	Section	Tax Category	Key Word/Title	Description	Date Passed	Date in Effect	Retroactive Date	Temporary	Notes
H3482	#N/A	Property Taxes	Company Engaged in Air Transport of Specialized Cargo – New Exemption for Aircraft and Other Personal Property	Provides an exemption for all personal property of an air carrier that operates a qualifying air carrier hub terminal facility.	05/27/09	06/11/09	01/01/06	No	#N/A
S278	#N/A	Property Taxes	Property Tax Penalties – Waiver or Reduction by County Resolution	Allows the governing body of a county, by resolution adopted by majority vote, to authorize county officials charged with property tax collection to waive or reduce the late payment penalties otherwise imposed with respect to taxes on real property.	05/27/09	06/11/09	#N/A	No	#N/A
S876	#N/A	Property Taxes	Property Tax Assessors Delinquencies	1) Provides minimum continuing education course requirements for county tax collectors. 2) Allows a county Forfeited Land Commission to refuse to accept title to property when refusal is in the public interest. 3) Numerous other changes related to delinquent property taxes.	04/02/10	04/02/10	#N/A	No	#N/A
S852	#N/A	Property Taxes	Low Income Housing Exemption	1. Exempt from ad valorem property taxes all property of nonprofit housing corporations or solely owned instrumentalities of these corporations which are devoted to providing housing for low or very low income residents. 2. A nonprofit housing corporation must satisfy the safe harbor provisions of Internal Revenue Service Revenue Procedure 96-32 to qualify for the exemption.	06/06/02	06/24/02	01/01/02	#N/A	Senate Bill 274, Sections 2 and 3.JJ (Act No. 69) clarifies the effective date for this amendment.
S497	#N/A	Property Taxes	Counties May Reduce Assessment Ratio on General Aviation Aircraft	Allow the governing body of a county, by ordinance, to reduce the assessment ratio of general aviation aircraft subject to property tax in the county to not less than 4% of the fair market value. The ordinance must be applied uniformly to all general aviation aircraft subject to property tax in the county.	05/08/03	05/14/03	#N/A	No	#N/A

Sales, Excise & Use Tax									
Bill	Section	Tax Category	Key Word/Title	Description	Date Passed	Date in Effect	Retroactive Date	Temporary	Notes
H4478	111	Sales, Excise and Use Taxes	Tobacco products tax - 5%	Specific tax rates on various tobacco products, so as to delete the separate definition of tobacco products and impose a tax equal to five percent of the manufacturer's price on all tobacco products except cigarettes;	02/27/96	03/01/96	#N/A	No	#N/A
H3259	#N/A	Sales, Excise and Use Taxes	Darlington County School District Sales and Use Tax	The 1% sales and use tax within Darlington County authorized by this Act may be imposed upon (1) the adoption of an approving resolution by the board of trustees of the school district and (2) the subsequent approval of the imposition of the tax by referendum open to all 41 qualified electors residing in Darlington County.	02/18/03	02/21/03	#N/A	No	#N/A
H3652	#N/A	Sales, Excise and Use Taxes	Hampton County Capital Projects Sales Tax Act	This tax is a general sales and use tax on all sales at retail (with a few exceptions) taxable under the state sales and use tax.	03/06/03	03/19/03	#N/A	No	This tax is imposed specifically to defray the debt service on bonds issued for various capital projects in the counties that impose it. Pursuant to a favorable referendum vote held in November 2002, Hampton County may begin imposing the capital project sales tax effective May 1, 2003.
H3630	#N/A	Sales, Excise and Use Taxes	Newberry County School District Sales and Use Tax	The 1% sales and use tax within Darlington County authorized by this Act may be imposed upon (1) the adoption of an approving resolution by the board of trustees of the school district and (2) the subsequent approval of the imposition of the tax by referendum open to all 41 qualified electors residing in Darlington County.	05/28/03	06/02/03	#N/A	No	#N/A
H3749	IB	Sales, Excise and Use Taxes	Liquor, Beer and Wine Licenses and Permits (Including Local Option Permits) – Fees Increased	This proviso increases all initial alcoholic liquor, beer and wine license application fees by \$100, all biennial alcoholic liquor, beer and wine beverage fees and licenses by \$200, and all local operation permit fees by \$50.	06/03/03	07/01/03	#N/A	Yes	Until 6/30/2004
S274	3PP	Sales, Excise and Use Taxes	Prescription Medicines Used To Prevent Respiratory Syncytial Virus Exempt	Providing exemptions for various types of prescription medicines has been amended to add a new exemption for prescription medicines used to prevent respiratory syncytial virus.	06/05/03	06/18/03	#N/A	No	#N/A
S274	3WW	Sales, Excise and Use Taxes	Rentals of Portable Toilets - Partial Exemption Added and Refund Request Procedure	Exempt from sales and use tax 70% of the gross proceeds of the rental or lease of portable toilets.	06/05/03	07/01/03	#N/A	No	#N/A
H4925	1B	Sales, Excise and Use Taxes	Medicines, Medical Supplies, and Diabetic Supplies Sold to "Free Clinics"	This temporary proviso provides that prescription and over-the-counter medicines and medical supplies, including diabetic supplies, diabetic diagnostic equipment, and diabetic testing equipment sold to a health care clinic that provides medical and dental care without charge to all patients shall be exempt from sales tax.	05/19/04	07/01/04	#N/A	Yes	Until 6/30/2005

Sales, Excise & Use Tax									
Bill	Section	Tax Category	Key Word/Title	Description	Date Passed	Date in Effect	Retroactive Date	Temporary	Notes
H4968	#N/A	Sales, Excise and Use Taxes	Motion Picture Production Company – New Rebate of State Sales Tax on Accommodations	Grant a rebate on a sales tax of 7% on the gross proceeds derived from the rental or charges for any rooms, campground spaces, lodgings, or sleeping accommodations furnished to transients.	06/03/04	07/01/04	#N/A	No	#N/A
S426	#N/A	Sales, Excise and Use Taxes	Clarendon County School District Tax – Exemption for Food Eliminated	Clarendon County imposes two local sales and use taxes - the 1% Local Option Tax and the 1% Clarendon Schools Tax.(1) Sales of foods which are eligible to be purchased with United States Department of Agriculture food stamps were exempt from the 1% Clarendon School Tax for the period of June 1, 2004 through June 30, 2005.(2) However, under the provisions of this bill, sales of foods which are eligible to be purchased with United States Department of Agriculture food stamps are subject to the 1% Clarendon School Tax effective July 1, 2005.	03/17/05	07/01/05	#N/A	#N/A	Item 1 is temporary, effective between 6/1/2004 and 6/1/2005.
H3716	Part IB Sec.72	Sales, Excise and Use Taxes	Respiratory Syncytial Virus Medicines Exemption	Add a sales and use tax exemption for prescription medicines used to prevent respiratory syncytial virus; it was effective for sales on or after June 18, 2003. This temporary proviso changes the effective date of this exemption to January 1, 1999 and provides that no refund of sales and use taxes may be claimed as a result of this change in the effective date.	05/11/05	07/01/05	#N/A	Yes	Effective from 7/1/2005-6/30/2006
H3297	#N/A	Sales, Excise and Use Taxes	Prescription Medicines for Rheumatoid Arthritis	Prescription Medicines for Rheumatoid Arthritis exempt from the sales and use tax prescription medicines and therapeutic radiopharmaceuticals used in the treatment of rheumatoid arthritis and prescription medicines used to relieve the effects of any such treatment.	05/24/05	07/01/05	#N/A	No	#N/A
H4086	#N/A	Sales, Excise and Use Taxes	Dillon County School Districts Sales and Use Tax	The Dillon County School Facilities Financing Act has been enacted to allow the imposition of a sales and use tax not exceeding 2% within Dillon County.	06/01/05	06/08/05	#N/A	#N/A	#N/A
H4189	#N/A	Sales, Excise and Use Taxes	Marlboro County School District Sales and Use Tax	Property Tax Relief Act has been enacted to allow the imposition of a sales and use tax not exceeding 1% within Marlboro County.	06/01/05	06/08/05	#N/A	Yes	The tax terminates on the final day of the maximum time specified in the imposition (but not more than 25 years).
H3767	29	Sales, Excise and Use Taxes	Maximum Tax – Fire Safety Education Trailers	Establishes a maximum \$300 sales and use tax with respect to the sale of certain items, has been expanded to include fire safety education trailers.	06/02/05	06/09/05	#N/A	No	#N/A
H3767	30	Sales, Excise and Use Taxes	Telecommunication Sourcing, Bundled Transactions, and Prepaid Wireless Calling Arrangements	Impose the sales tax and the use tax upon various types of communication services including, but not limited to, telephone services, teleconferencing services, paging services, answering services, cable television services, satellite programming services, fax transmission services, voice mail messaging services, e-mail services, and database access transmission services.	06/02/05	09/01/05	#N/A	No	#N/A
H3767	9	Sales, Excise and Use Taxes	Warranty, Maintenance and Similar Service Contracts – New Rules	Impose the sales and use tax on all sales or renewals of warranty, maintenance and similar service contracts for tangible personal property, whether or not such contracts are purchased in conjunction with tangible personal property.	06/02/05	10/01/05	#N/A	No	#N/A

Sales, Excise & Use Tax									
Bill	Section	Tax Category	Key Word/Title	Description	Date Passed	Date in Effect	Retroactive Date	Temporary	Notes
H3905	38	Sales, Excise and Use Taxes	Sweetgrass Baskets – New Exemption	Exempt from the sales and use tax sweetgrass baskets made by artists of South Carolina using locally grown sweetgrass.	06/06/05	06/10/05	#N/A	No	#N/A
H4449	1A	Sales, Excise and Use Taxes	General Sales and Use Tax Rate Increase for Property Tax Relief	Increases the general sales and use tax rate from 5% to 6% beginning June 1, 2007. The revenue from this 1% sales and use tax increase must be credited to the Homestead Exemption Fund for the purpose of reducing property taxes.	06/07/06	06/01/07	#N/A	No	This rate increase will not apply to: (1) the 7% sales tax imposed on sleeping accommodations; (2) the 5% sales and use tax imposed on items subject to the maximum sales and use tax provisions; or (3) the 3% sales and use tax imposed on sales of unprepared food which lawfully may be purchased with United States Department of Agriculture food stamps.
S1245	34B	Sales, Excise and Use Taxes	Heavy Equipment Rental Surcharge	Imposes a 5% rental surcharge on rental companies engaged in the business of renting private passenger motor vehicles and other rental vehicles for periods of 31 days or less.	06/07/06	06/14/06	#N/A	No	#N/A
H4449	1B	Sales, Excise and Use Taxes	Sales and Use Tax Rate on Unprepared Food Reduced to 3%	Amends the sales tax to add a provision to reduce the sales and use tax rate from 5% to 3% on sales of unprepared food which lawfully may be purchased with United States Department of Agriculture food stamps.	06/07/06	10/01/06	#N/A	No	When the general sales and use tax rate increases to 6% on June 1, 2007, the sales and use tax rate on unprepared food which lawfully may be purchased with United States Department of Agriculture food stamps will remain 3%.
H3768	#N/A	Sales, Excise and Use Taxes	Medicines, Medical Supplies, and Diabetic Supplies/Equipment Sold to "Free Clinics"	Exempt from sales and use tax prescription and over-the-counter medicines and medical supplies, including diabetic supplies, diabetic diagnostic equipment, and diabetic testing equipment sold to a health care clinic that provides medical and dental care without charge to all patients.	06/01/07	06/07/05	#N/A	Yes	Effective from 7/1/2005-6/30/2006
S243	10	Sales, Excise and Use Taxes	Alternative Fuel Vehicles - Sales Tax Rebate	Allows purchasers or lessees of certain fuel efficient vehicles to receive a sales tax rebate of up to \$300. The vehicle must be: (1) an E85 flex-fuel vehicle; (2) a hydrogen-fueled or advanced lean-burn vehicle; (3) a hybrid, electric, or plug-in hybrid vehicle; or (4) a vehicle with a fuel-economy of 30 miles per gallon.	06/07/07	07/01/08	#N/A	No	In order to obtain this rebate, the following requirements must be met: (1) the vehicle must be purchased or leased after June 30, 2008 and before July 1, 2013; (2) the purchase or lease must be an in-state purchase or lease of the vehicle; and (3) the rebate request must be submitted to the Department on a form created by the Department.
S91	42	Sales, Excise and Use Taxes	Construction Material Used to Construct a Single Manufacturing or Distribution Facility – Exemption Amended	Exempts construction materials used in the construction of a single manufacturing or distribution facility with a capital investment of at least \$100 million in real and personal property in SC over an 18 month period.	06/07/07	07/01/07	#N/A	No	This exemption will continue to be phased in over several years beginning July 1, 2007, and the sale of qualifying construction material will not be fully exempt until July 1, 2011. The exemption will be phased in by reducing the tax rate by 1% annually from 4% for sales from July 1, 2007, through June 30, 2008 to 1% for sales from July 1, 2010, through June 30, 2011.

Sales, Excise & Use Tax

Bill	Section	Tax Category	Key Word/Title	Description	Date Passed	Date in Effect	Retroactive Date	Temporary	Notes
S310	1	Sales, Excise and Use Taxes	Durable Medical Equipment and Related Supplies – New Exemption	Provides an exemption for durable medical equipment and related supplies as defined under federal and state Medicaid and Medicare laws. An uncodified provision of the legislation provides that the exemption will be phased in by reducing the rate of tax.	06/12/07	07/01/07	#N/A	No	For sales made on or after July 1, 2007, the tax rate is 5.5%. Subsequent tax rate reductions are dependent on a forecast by the Board of Economic Advisors that the annual general fund growth for the next fiscal year (July 1 through June 30) equals at least 5%. This determination will be made each February 15th and if a 5% or more annual general fund growth is forecast, then the tax rate will be reduced further.
S656	3	Sales, Excise and Use Taxes	Sales and Use Tax Rate on Unprepared Food Reduced to 0%	Exempts unprepared food items that lawfully may be purchased with United States Department of Agriculture food coupons from sales and use tax.	06/21/07	11/01/07	#N/A	No	#N/A
S1141	1	Sales, Excise and Use Taxes	Manufactured Homes – Expanded Exemption for Energy Star Homes	Exempts manufactured homes meeting Energy Star requirements from the sales and use tax for sales occurring from July 1, 2009 through July 1, 2019.	06/05/08	07/10/08	#N/A	No	The sale of a manufactured home is subject to a maximum tax of \$300 if the home meets or exceeds certain energy efficient requirements specifically outlined in the law. If the home does not meet these energy efficient requirements, the sale of the home is subject to a maximum tax of \$300 plus 2% of the taxable basis or measure that exceeds \$6,000.
S1143	1	Sales, Excise and Use Taxes	Sales Tax Holiday – Energy Efficient Products	Adds a sales tax exemption for energy efficient products purchased from 12:01 a.m. October 1 through midnight October 31 during years 2009 – 2018 if certain revenue growth forecasts are met. The sales price per product must be \$2,500 or less.	06/05/08	06/30/08	#N/A	No	The exemption applies to a purchase for noncommercial home or personal use; it does not apply to energy efficient products purchased for trade, business, or resale. For the exemption to be allowed for an applicable year, the Board of Economic Advisors must certify that the general fund revenue growth for the upcoming fiscal year meets certain requirements.
H3130	1	Sales, Excise and Use Taxes	Sales and Use Tax Exemptions – Expanded for Major Manufacturing Facility	Provides sales and use tax exemptions for fuel, computer equipment and construction material to a taxpayer who (1) invests at least \$750 million in real or personal property, or both, at a single manufacturing facility over a 7 year period and (2) creates at least 3,800 full-time new jobs at that facility during that period.	10/28/09	11/02/09	#N/A	No	The new exemptions for fuel, computer equipment and construction material used in connection with manufacturing facilities meeting the investment and job requirements only apply to taxpayers that notify the Department of Revenue prior to October 31, 2015 of their intent to utilize these exemptions.
H4478	111	Sales, Excise and Use Taxes	Tobacco products tax - 5%	Specific tax rates on various tobacco products, so as to delete the separate definition of tobacco products and impose a tax equal to five percent of the manufacturer's price on all tobacco products except cigarettes;	02/27/96	03/01/96	#N/A	No	#N/A

Miscellaneous Tax									
Bill	Section	Tax Category	Key Word/Title	Description	Date Passed	Date in Effect	Retroactive Date	Temporary	Notes
S552	#N/A	Miscellaneous	Fees for Certain License Plates	This joint resolution provides that notwithstanding the annual fee prescribed pursuant to Code Section 56-3-2332 (\$880), for years 2003 and 2004, the registration fee will be \$766, \$20 of which will be credited to the general fund and the remainder being given to local governments.	05/08/03	05/14/10	#N/A	Yes	#N/A
H4544	#N/A	Miscellaneous	Clarendon County School District Sales and Use Tax	The Clarendon County School Districts Property Tax Relief Act has been enacted to allow, by county ordinance, the imposition of a 1% sales and use tax within Clarendon County.	03/02/04	03/05/04	#N/A	#N/A	#N/A
S1127	#N/A	Miscellaneous	Lexington County School District Sales and Use Tax	The Lexington County School District Property Tax Relief Act has been enacted to allow the imposition of a 1% sales and use tax within Lexington County.	04/20/04	04/23/04	#N/A	#N/A	#N/A
H4925	#N/A	Miscellaneous	Reduction on Interest Rate on Tax Refunds	This proviso decreases by 2% the interest rates for tax refunds paid during fiscal year July 1, 2004 through June 30, 2005. The revenue resulting from this reduction will be used for operations of the State's Guardian Ad Litem Program.	05/19/04	07/01/04	#N/A	Yes	This temporary proviso is effective for the State fiscal year July 1, 2004 through June 30, 2005. It is reenacted in 2005 for another fiscal year.
H5244	#N/A	Miscellaneous	Horry County School District Sales and Use Tax	The Horry County School District School Bond Property Tax Relief Act has been enacted to allow the imposition of a sales and use tax, not to exceed 1%, within Horry County.	06/02/04	06/15/04	#N/A	#N/A	#N/A
S1194	#N/A	Miscellaneous	Edgefield County School District Sales and Use Tax	The School District of Edgefield County School Bond Property Tax Relief Act has been enacted to allow the imposition of a 1% sales and use tax within Edgefield County.	06/03/04	06/15/04	#N/A	#N/A	#N/A
S1193	#N/A	Miscellaneous	McCormick County School District Sales and Use Tax	The School District of McCormick County School Bond Property Tax Relief Act has been enacted to allow the imposition of a 1% sales and use tax within McCormick County.	06/03/04	06/15/04	#N/A	No	#N/A
H3304	#N/A	Miscellaneous	Tobacco Qualified Escrow Fund Enforcement	On November 23, 1998, leading United States tobacco product manufacturers entered into the "Master Settlement Agreement" with South Carolina. This agreement obligates these manufacturers, in return for a release of past, present, and certain future claims against them, to pay substantial sums to the State based in part on the volume of sales of their products in South Carolina. In 1999, the General Assembly enacted the "Tobacco Escrow Fund" and found that it is the policy of this State that financial burdens imposed on the State by cigarette smoking be borne by tobacco product manufacturers rather than by the State.	05/11/05	05/17/05	#N/A	No	#N/A
S1232	#N/A	Miscellaneous	Education Capital Improvements Sales and Use Tax Act	Allows the imposition of a 1% sales and use tax within a county for specific education capital improvements for the school district for not more than 15 years	06/05/08	06/23/08	#N/A	No	#N/A

Miscellaneous Tax									
Bill	Section	Tax Category	Key Word/Title	Description	Date Passed	Date in Effect	Retroactive Date	Temporary	Notes
H3649	1	Miscellaneous	Alternative Fuels and Biomass Electricity and Energy Incentives - Alternative Fuel Incentive	Provides incentives to retailers and wholesalers of certain alternative fuels for sales occurring after June 30, 2009, and before July 1, 2012: (1) a 5¢ incentive payment for each gallon of E70 fuel sold and (2) a 25¢ incentive payment for each gallon of pure biodiesel fuel sold, provided the biodiesel is at least 2% B2.	06/10/08	07/28/08	06/30/08	Yes	The incentive payments to retailers and wholesalers for alternative fuels expire on July 1, 2012 and, therefore, will not apply to sales occurring on or after that date.
H3649	1	Miscellaneous	Alternative Fuels and Biomass Electricity and Energy Incentives - Biomass Electricity and Energy Incentive	Provides an incentive payment of 1¢ per kilowatt-hour to certain producers of electricity and energy generated from biomass resources beginning after June 30, 2008, and ending before July 1, 2018. The maximum incentive payment is \$100,000 per year per taxpayer for 5 years.	06/10/08	07/28/08	06/30/08	Yes	The incentive payments to producers of electricity and energy expire on July 1, 2013 and, therefore, will not apply to electricity or energy produced on or after that date; however, if a qualifying facility is placed in service and first producing electricity or energy after July 1, 2008, the incentive payment is applicable for 5 years from the date the facility was placed in service and first produced electricity or energy, but in no case does the incentive payment apply to electricity or energy produced after June 30, 2018.
H3560	1B	Miscellaneous	Admissions Tax Exemption for Payment to Nonprofit Athletic Booster Organizations for Right to Purchase Athletic Event Season Tickets	Provides that any amount that an accredited college or university requires a season ticket holder to pay to a nonprofit athletic booster organization to receive the right to purchase athletic event tickets is exempt from admissions tax.	05/13/09	05/22/09	#N/A	Yes	This provision is retroactively effective on January 1, 2008 and will expire June 30, 2010, unless reenacted by the General Assembly in the next legislative session.
H3560	1B	Miscellaneous	Motion Picture Wage/Payroll Rebate and Expenditure/Supplier Rebate – Increased Amounts	Increases the amounts the Film Commission may rebate to a qualifying motion picture production company. The wage/payroll rebate is increased up to 20% of qualifying payroll and the expenditure/supplier rebate is increased up to 30% of qualifying expenditures.	05/13/09	05/22/09	#N/A	Yes	This provision was enacted in prior legislative sessions and was reenacted by the General Assembly in 2009. This provision continues in effect for the fiscal year July 1, 2009 through June 30, 2010, and will expire June 30, 2010, unless reenacted by the General Assembly in the next legislative session.
H3560	1B	Miscellaneous	Reduction on Interest Rate on Tax Refunds	Decreases by 2% the interest rate for tax refunds paid during the current fiscal year. The revenue resulting from this reduction must be used for operations of the State's Guardian ad Litem Program.	05/13/09	05/22/09	#N/A	Yes	This provision was enacted in prior legislative sessions and was reenacted by the General Assembly in 2009. This provision continues in effect for the fiscal year July 1, 2009 through June 30, 2010, and will expire June 30, 2010, unless reenacted by the General Assembly in the next legislative session.
S552	#N/A	Miscellaneous	Fees for Certain License Plates	This joint resolution provides that notwithstanding the annual fee prescribed pursuant to Code Section 56-3-2332 (\$880), for years 2003 and 2004, the registration fee will be \$766, \$20 of which will be credited to the general fund and the remainder being given to local governments.	05/08/03	05/14/10	#N/A	Yes	#N/A