South Carolina Office of Research and Statistics
Statement of Estimated Local Revenue Impact

Date: March 1, 2011
Bill Number: H.B. 3171
Authors: McEachern
Committee Requesting Impact: House Ways and Means

Bill Summary
A bill to amend Section 6-1-730, as amended, Code of Laws of South Carolina, 1976, relating to the uses allowed for local hospitality tax revenues, so as to allow the governing body of a county by ordinance to use not more than one-half of the revenues of the local hospitality tax imposed by the county for county transportation needs.

REVENUE IMPACT
This bill is not expected to have any negative impact on State or local revenues.

Explanation
This bill adds an additional use of the revenue generated by a local hospitality tax. Specifically, this bill allows a county, by ordinance, to use up to fifty percent of the revenues from a local hospitality tax for transportation needs in the county. Since this bill just adds an additional use of local hospitality tax revenues but does not change the amount of revenue collected, this bill is not expected to have any negative impact on State or local revenues.

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Analyst: Gibson

1/ This statement meets the requirement of Section 2-7-71 for a state revenue impact by the BEA, or Section 2-7-76 for a local revenue impact or Section 6-1-85(B) for an estimate of the shift in local property tax incidence by the Office of Economic Research.