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

Date: March 1, 2011

Bill Number: H.B. 3657

Authors: Cooper and Ott

Committee Requesting Impact: House Ways and Means

Bill Summary
A bill to amend the Code of Laws of South Carolina, 1976, by adding Section 12-45-17 so as to provide minimum continuing education course requirements for county tax collectors and provide exceptions; by adding Section 12-59-85 so as to allow a county forfeited land commission to refuse to accept title to property when refusal is in the public interest; and to amend Sections 12-51-50, as amended, and 12-51-70, relating to delinquent tax sales, so as to provide for the sales date and to increase from three hundred to one thousand dollars the damages for which a defaulting bidder is liable.

REVENUE IMPACT
This bill is not expected to impact State revenues. The impact, if any on local revenues is expected to be less than $100,000 Statewide.

Explanation
This bill makes mostly administrative and procedural changes to existing law.

Section 1 provides for minimum continuing education requirements for county tax collectors.

Section 2 allows a county forfeited land commission to refuse to accept title to property if the commission determines accepting the title would be against the interest of the public.

Section 3 and 4 relate to delinquent tax sales and the sales dates. Section 4 also changes the amount of damages for which a defaulting bidder can be liable from no more than three hundred dollars to no more than one thousand dollars.

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Chief Economist

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(8) for an estimate of the shift in local property tax incidence by the Office of Economic Research.

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