



**SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE**  
**STATEMENT OF ESTIMATED FISCAL IMPACT**  
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**Bill Number:** S. 0218 Signed by Governor on April 5, 2017  
**Author:** Massey  
**Subject:** Employee Benefit  
**Requestor:** Senate  
**RFA Analyst(s):** Shuford and Wren  
**Impact Date:** June 1, 2017

**Estimate of Fiscal Impact**

	FY 2017-18	FY 2018-19
<b>State Expenditure</b>		
General Fund	\$0	\$0
Other and Federal	\$0	\$0
Full-Time Equivalent Position(s)	0.00	0.00
<b>State Revenue</b>		
General Fund	\$0	\$0
Other and Federal	\$0	\$0
<b>Local Expenditure</b>	\$0	\$0
<b>Local Revenue</b>	\$0	\$0

**Fiscal Impact Summary**

This bill would have no expenditure impact on the General Fund, Federal Funds, or Other Funds. In addition, this bill would have no expenditure impact on local governments.

**Explanation of Fiscal Impact**

**Signed by Governor on April 5, 2017**

**State Expenditure**

This bill ensures that a political subdivision cannot establish, mandate, or otherwise require an employee benefit. Employee benefit includes, but is not limited to any health benefits, disability benefits, death benefits, group accidental death and dismemberment benefits, paid days off for holidays, paid sick leave, paid vacation leave, paid personal necessity leave, retirement benefits, and profit-sharing benefits. Political subdivision includes, but is not limited to a municipality, county, school district, special purpose district, or public service district.

**Department of Education.** This bill prohibits school districts to establish, mandate, or otherwise require an employee benefit. A survey of the local school districts by the Department of Education indicates that the school districts do not mandate or otherwise require the employee benefits as defined in the bill. Therefore, this bill will have no expenditure impact on school district General Funds, Federal Funds or Other Funds.

**Department of Labor, Licensing, and Regulation.** The department indicates that while the requirements of this bill could result in increased labor complaints and questions, any expenses associated with the bill could be absorbed within current appropriations.

**State Revenue**

N/A

**Local Expenditure**

This bill ensures that a political subdivision cannot establish, mandate, or otherwise require an employee benefit. The Revenue and Fiscal Affairs Office contacted the Municipal Association of South Carolina and twenty-three county governments regarding the expenditure impact of this bill. The Municipal Association indicates that this bill will have no impact on municipal governments since municipalities currently follow these guidelines. Only one response was received from the surveyed counties, which indicates that this bill would have no impact on that locality. Although only one response was received from the surveyed counties, we anticipate that this bill will have no impact on local governments since it is expected that most localities currently follow these guidelines.

**Local Revenue**

N/A



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Frank A. Rainwater, Executive Director