



**SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE**  
**STATEMENT OF ESTIMATED FISCAL IMPACT**  
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**Bill Number:** H. 4762  
**Author:** Anthony  
**Subject:** Millage rate increase limits and exceptions  
**Requestor:** House Ways and Means  
**RFA Analyst(s):** Jolliff  
**Impact Date:** April 12, 2016

**Estimate of Fiscal Impact**

	<b>FY 2016-17</b>	<b>FY 2017-18</b>
<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>	Undetermined	\$0

**Fiscal Impact Summary**

This bill would change qualifications for the millage rate increase limitation exemption in Section 6-1-320(B)(7). Based upon our analysis, the following counties would now qualify for the exemption: Abbeville, Chesterfield, Edgefield, Fairfield, Greenwood, Laurens, McCormick, Newberry, Oconee, and Union. The impact on local revenue will depend up on which local governing bodies, if any, in the newly qualifying counties elect to exceed their millage rate increase limitation as a result of this exemption and as such is undetermined.

**Explanation of Fiscal Impact**

**State Expenditure**

N/A

**State Revenue**

N/A

**Local Expenditure**

N/A

**Local Revenue**

This bill amends the millage rate increase limitation exemption in Section 6-1-320(B)(7) by changing the qualifications for the exemption. Currently, a local governing body in a county with a population of less than one hundred thousand and at least forty thousand acres of state forest land may exceed the millage rate increase limitation to purchase capital equipment and make expenditures related to capital equipment with a two-thirds vote of the membership of the local

governing body. This bill would amend this section by changing the state forest land requirement to state or national forest land. Since forest land is not clearly defined, we have based our analysis on areas named as forests and excluded state parks and managed wetlands. Based upon GIS data obtained from the Department of Natural Resources, we do not find any counties with a population of less than one hundred thousand that have at least forty thousand acres of state forest land. Changing this requirement to forty thousand acres of state or national forest land, we anticipate that the following counties with a population of less than one hundred thousand will qualify for this exemption: Abbeville, Chesterfield, Edgefield, Fairfield, Greenwood, Laurens, McCormick, Newberry, Oconee, and Union. The impact on local revenue will depend up on which local governing bodies, if any, in the newly qualifying counties elect to exceed their millage limitation as a result of this exemption and as such is undetermined.



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Frank A. Rainwater, Executive Director