

# COUNTY COUNCIL OF BEAUFORT COUNTY

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STEWART H. RODMAN  
VICE CHAIRMAN

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DEPUTY COUNTY ADMINISTRATOR

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COUNTY ATTORNEY

SUZANNE M. RAINEY  
CLERK TO COUNCIL

## AGENDA GOVERNMENTAL COMMITTEE

(Includes Public Safety Division)

Monday, April 1, 2013

4:00 p.m.

Executive Conference Room  
Administration Building

### Governmental Committee Members:

Jerry Stewart, Chairman  
Laura Von Harten, Vice Chairman  
Cynthia Bensch  
Rick Caporale  
Gerald Dawson  
Brian Flewelling  
Tabor Vaux

### Staff Support:

Phil Foot, Division Director

1. CALL TO ORDER – 4:00 P.M.
2. CONSIDERATION OF CONTRACT AWARD ([backup](#))
  - A. One (1) Bomb Squad Robot for the Beaufort County Sheriff's Office
3. CONTINUING DISCUSSION OF ECONOMIC DEVELOPMENT \*[dcemvr](#) +
4. DISCUSSION / RESOLUTION TO ESTABLISH THE COMPOSITION OF THE STEERING COMMITTEE FOR THE SOUTHERN REGIONAL PLAN IMPLEMENTATION COMMITTEE ([backup](#))
5. DISCUSSION / LOCAL OPTION SALES TAX ([backup](#))
6. CONSIDERATION OF REAPPOINTMENTS AND APPOINTMENTS
  - A. Daufuskie Island Fire District Board
  - B. Sheldon Fire District Board
7. ADJOURNMENT





**COUNTY COUNCIL OF BEAUFORT COUNTY  
PURCHASING DEPARTMENT**

Building 3, 102 Industrial Village Road  
Post Office Drawer 1228, Beaufort, SC 29901-1228  
Phone: (843) 255-2353 Fax: (843) 255-9437

**TO:** Councilman Jerry Stewart, Chairman, Governmental Committee  
**FROM:** Dave Thomas, Purchasing Director *jet*  
**SUBJ:** IFB# 132718001113931 for One (1) Bomb Squad Robot for the Beaufort County Sheriff's Office  
**DATE:** March 27, 2013

**BACKGROUND:** On March 20, 2013, Beaufort County received bids from four (4) firms who responded to the bid for the Bomb Squad's robot. The Sheriff's Department and County Staff reviewed the bids and certified that ICOR Technology was the lowest responsive and responsible bidder. This project will be funded by grant money from the Office of Homeland Security (OHS).

The total bid price submitted by ICOR Technology was \$118,630.00. The Sheriff's Office removed the requirements for the robot claw kit (\$2,975) and onsite training (\$2,450). This reduced the robot's price to \$113,205.00. The total bid price, which includes shipping and taxes, is \$120,797.30.

| <u>BIDDER INFORMATION:</u> | <u>Bid Price</u> | <u>Notes</u>                             |
|----------------------------|------------------|--|
| 1. Robotex, Inc.           | \$ 40,589.55     | No Bid Bond, Did not meet specifications |
| 2. Qinetiq                 | \$107,337.00     | Did not meet specifications              |
| 3. ICOR Technology         | \$118,630.00     | Lowest Responsive/Responsible Bid        |
| 4. I Robot Inc.            | \$134,454.51     | Over Budget                              |

**FUNDING:** Account # 27180011-54200, OHS Grant 10SHSP15 Fund - \$80,000.00  
Account # 27190011-54200, OHS Grant 12SHSP21 Fund - \$40,797.30  
Total: \$120,797.30

**RECOMMENDATION:** The Governmental Committee approve and recommend to County Council approval of the contract award to ICOR Technology in the amount of \$120,797.30 for the Beaufort County Sheriff's Office Bomb Squad's robot.

**CC:** Gary Kubic, County Administrator *GKubic*  
Bryan Hill, Deputy Administrator *BH*  
David Starkey, Chief Financial Officer *DS*  
Michael Hatfield, Chief Deputy, Beaufort County Sheriff's Office *MH*  
Richard Dimont, Contract Specialist *RD*

**Att:** Bid Tab

|                           |  |
|---------------------------|--|
| <b>Project Name:</b>      | <b>Bomb Squad Robot for County Sheriff</b>                 |
| <b>Project Number:</b>    | <b>1 32718 00111 39321</b>                                 |
| <b>Project Budget:</b>    |  |
| <b>Bid Opening Date:</b>  | <b>Wednesday March 20, 2013</b>                            |
| <b>Time:</b>              | <b>3:00 PM</b>   |
| <b>Location:</b>          | <b>Building #3 102 Industrial Village Rd, Beaufort, SC</b> |
| <b>Bid Administrator:</b> | <b>Dave Thomas, Beaufort County Purchasing Director</b>    |
| <b>Bid Recorder:</b>      | <b>Maggie Hickman</b>                                      |

[illegible]

Ud Administrator Signature \_\_\_\_\_

Disconnector Signature

RecommendationBombRobotInitialsCFO32813.pdf  
(2/2)

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#### **Task of the Sub-Committee:**

- Establish a succinct statement of the regional **Goal** for Economic Development
- Identify **Target Industries**
- Identify **Key Tasks** to be accomplished and list in order of priority
- Recommend **Responsibility** for and a **Schedule** for each task
- Estimate **Cost** and identify source of **Funding** for each task
- Report committee's **Recommendations** to County Council

The following is an attempt to summarize the findings of the Avalanche / McCallum Sweeney Consulting Report and to use their findings as a starting point for the committee.

#### **Economic Development Goal:**

**The Lowcountry's economic development initiative is to *diversify* the region's economy and grow *primary jobs*.**

- **Diversity** will balance the region's economy, making it less susceptible to trends impacting any one industry, and will lead to stable long-term growth, while
- **Primary Jobs** are created by Primary Employers whose businesses export goods and services outside the local economy thus injecting new dollars into the economy, resulting in increased wages and a redistribution of wealth throughout the rest of the economy, multiplying in impact.



### **POLICY ACTIONS 2013**

- |   | <b>PRIORITY</b>      |
|---|----------------------|
| 1. County Economic Development Policy and Strategy: Responsibilities, Structure / Staffing, Tools Kit / Incentives Guidelines | <b>Top Priority</b>  |
| 2. Funding Mechanisms for Economic Development  | <b>Top Priority</b>  |
| 3. Business License Fee / Inventory Tax   | <b>High Priority</b> |
| 4. Economic Alliance  | <b>High Priority</b> |
| 5. Targeted Businesses for Beaufort County  |                      |

### **MANAGEMENT ACTIONS 2013**

- |   | <b>PRIORITY</b>      |
|---|----------------------|
| 1. Shovel Ready Sites Identification and Availability | <b>High Priority</b> |

### **MANAGEMENT IN PROGRESS 2013**

1. BRAC / Sequestration Strategy

### **ON THE HORIZON 2014 – 2018**

1. Development Regulations and Processes: Evaluation, Streamlining
2. County Economic Development Community Outreach
3. Small Business Minority Owned Development Strategy
4. Economic Development Community Outreach
5. USCB/TLC Strategy
6. Port Expansion Research and Strategy
7. Major conference / Convention / Expo Center: Evaluation
8. Sport Attraction Strategy
9. Schools / Workforce Strategy

### RECOMMENDED LOWCOUNTRY TARGET CLUSTERS AND SUB-CLUSTERS

| Core Target Clusters:                            | Back Office and IT                   | Healthcare and Biomedical      | Light Manufacturing and Assembly             | Logistics and Distribution           |
|--|--------------------------------------|--------------------------------|--|--------------------------------------|
| Immediate to Mid-Term Sub-Cluster Opportunities: | IT and Technical Support             | R&D: PTSD, Cancer, Diagnostics | Assembly, Kitting                            | Warehousing                          |
|  | Records Management                   |                                | Military Vehicle Components                  |                                      |
|  | Medical-Related Back Office          |                                | Aircraft / Aerospace Components and Training |                                      |
|  | Regional Headquarters                |                                | Green Products                               | Regional Headquarters                |
| Future Emerging Sub-Clusters:                    | Logistics-Related Back Office and IT | Biomedical Supplies            |  | Logistics-Related Back Office and IT |
|  |                                      |                                | Industrial Machinery                         |                                      |

**Priority 1:**

**Improve the availability of shovel-ready sites in the Lowcountry.**

- Inventory sites and buildings, and evaluate infrastructure investment needs based on target industries. *Outsource the site and infrastructure inventory evaluation to an engineering firm.* Work with the engineering firm to prioritize site and building investment, including cost and timing for each.
  - Work with utility companies and developers to determine site specific infrastructure needs and identify prospective funding sources to improve site readiness. Create realistic plans to implement improvements and establish cost sharing options in order to respond quickly to specific needs of a prospect.
  - Evaluate opportunities for Beaufort County to co-invest with neighboring counties in a site (s) along 1-95 so that the property can be eligible for public funding of infrastructure improvements.
  - Hire a staff person sub-contractor to manage the process, identifying prospective funding sources, and applying for funding at the state and federal level.
- 

Priority 1

Updates and Budget Recommendations

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**Site Evaluation Status:** Site analysis exists for the Beaufort Commerce Park and the Yemessee Industrial Park. Additionally, an assessment was done of potential sites along rail in Northern Beaufort County in 2008.

**Needed analysis:** Site analysis to be conducted along the Highway 17 and Highway 21 Corridor to determine possible industrial sites in unincorporated Beaufort County and Highway 170 and Highway 46 for Light Industrial and kitting potential. Site analysis will include at a minimum site feasibility and access to existing infrastructure. Consideration should be given to sites with potential for multiple county participation.

Cost Estimate: \$75,000

**Building Inventory Status:** The Lowcountry Economic Alliance has built and currently maintains a GIS system on the LEA website. The GIS system has the ability to sort inventory with numerous filtering options and includes the added element of demographic data for the site selected.

The State Department of Commerce has also launched an available buildings website based system called LocateSC. LEA has trained four commercial brokers on the State system and they have the ability to add inventory to the State web system. The State system does have limitations in the size structure you are allowed to add thereby leaving a great deal of Beaufort County inventory out of the system.

**Needed Action:** In order to modify the LEA GIS system to bring in all Beaufort County available inventories in a timely fashion, the LEA GIS system needs to be linked to LOOPnet. LOOPnet is



the most used commercial/industrial real estate system in the Lowcountry listing available properties and buildings. The goal is to connect the two systems so the LEA GIS site remains populated and accurate.

Cost Estimate: \$10,000

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**Priority 2:**

**Expand Higher Education offerings in the Lowcountry and execute a short-term and longer-term workforce strategy.**

- Create a program bank that will allow USCB and TCL to hire staff and build curricula related to target clusters.
  - Evaluate the full spectrum of education offerings. Compare that inventory against the occupational skill needs of the target clusters to identify gaps and strengths. Develop a plan for increasing program offerings to fill critical gaps.
  - Support existing programs; enterprise campus at TCL, computational math department at USCB, school districts STEM program, etc.
  - Evaluate local options for providing supplemental funding specific to curricula related to target clusters (e.g. local option sales tax, private foundations, etc.).
  - Capitalize on the exiting military workforce as a qualified labor pool for industry. Provide necessary transition assistance and training.
  - Participate in the SC effort to evaluate and maintain a WorkReady community.
- 

Priority 2

Updates and Budget Recommendations

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Workforce Action Updates: The City of Beaufort and LEA teamed up to pilot a program to transition Marines out of the military and into employment opportunities in the Lowcountry. The pilot has demonstrated many gaps in the transition process and given better detail on the successful stems to placement of an exiting Marine. SC State funds have been requested to assist with additional investment into the program.

Governor Haley has called on all SC counties to participate in the SC Works program. The goal of the program is to assess the strengths of the workforce in each county and work to address any shortfalls in the labor pool with training and education. LEA in partnership with county staff submitted the necessary information to qualify, evaluate, and monitor the Beaufort County labor pool. A committee has been formed and is being staffed by LEA.

Needed Action: An Education Program Analysis Committee needs to be formed including TCL, USCB, and the School District to outline the program expansions or new programs needed to align



programmatic offerings with the targeted industries. Program plans should include the operational and capital funding requirements necessary for a 5 and 10 year time frame.

Cost: Staff time to manage both committees \$30,000 (LEA does the SC Works committee now.....Education Committee needs to be formed and staffed)

---

**Priority 3:**

**Engage in an internal campaign to raise awareness of and support of economic development.**

- Hire a professional creative agency to craft an internal marketing campaign aimed at increasing awareness of this Strategy and the linkages between economic development and quality of life.
  - Launch campaign using public meetings, documentary video, website and other social media.
- 

**Priority 3**

**Updates and Budget Recommendations**

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Organization Recommendation: A Blue Ribbon Task Force should be formed to include key stakeholders and influencers from towns and key neighborhoods in the County. The purpose of the Task Force is to provide the necessary input and reactions to the development of messages and information as the internal marketing/information messages are developed.

Cost Estimate: LEA Staff time \$25,000

Budget Recommendation: Work with LEA to engage a marketing firm to prepare an economic development education/marketing plan for the County. The plan will include the development of clear and concise message (s) for internal markets (local business owners and citizens) to better understand the definition of economic development and job creation priorities in Beaufort County.

Cost Estimate: \$30,000 (does not include production or ad buys)

Total (all programs) \$170,000

RESOLUTION 2013 /

WHEREAS, Beaufort County Council along with the Town of Bluffton and Town of Hilton Head Island have engaged in the process of creating a Southern Beaufort County Regional Plan; and

WHEREAS, the success of the Plan hinges on having broad-based representation on the Steering Committee.

NOW, THEREFORE, Be It Resolved, that Beaufort County Council hereby establishes the composition of the Steering Committee for the Southern Regional Plan Implementation Committee.

|                            |                                    |
|----------------------------|------------------------------------|
| + <u>3</u> representatives | Beaufort County Council            |
| + <u>2</u> representatives | Bluffton Town Council              |
| + <u>2</u> representatives | Hilton Head Island Town Council    |
| 1 representative           | Planning Commission                |
| 1 representative           | Beaufort County Board of Education |
| 1 representative           | B/J Water and Sewer Authority      |
| 1 representative           | Jasper County                      |
| 1 representative           | City of Hardeeville                |
| 1 representative           | Lowcountry Council of Governments  |

Adopted this \_\_\_\_\_ day of April, 2013.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: \_\_\_\_\_  
D. Paul Sommerville, Chairman

ATTEST:

\_\_\_\_\_  
Suzanne M. Rainey, Clerk to Council

1 DRAFT PREPARED BY LEGISLATIVE COUNCIL  
2 For: Rep. Herbkersman  
3 Attorney: Cone  
4 Stenographer: Melton  
5 Date: February 4, 2013  
6 DOC. I.D.: L:\COUNCIL\BILLS\BBM\10832HTC13.DOCX  
7  
8

9 **A BILL**

10  
11 TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA,  
12 1976, BY ADDING ARTICLE 11 TO CHAPTER 10, TITLE 4  
13 ENACTING THE "LOCAL OPTION SCHOOL OPERATING  
14 MILLAGE PROPERTY TAX CREDIT ACT" SO AS TO  
15 ALLOW A COUNTY GOVERNING BODY WITH  
16 REFERENDUM APPROVAL TO IMPOSE A ONE CENT  
17 SALES TAX THE REVENUE OF WHICH IS USED TO  
18 PROVIDE A CREDIT AGAINST PROPERTY TAX LEVIED IN  
19 THE COUNTY FOR SCHOOL OPERATIONS, TO PROVIDE  
20 FOR THE REFERENDUM, THE DISTRIBUTION OF THE  
21 REVENUE, THE CALCULATION AND APPLICATION OF  
22 THE CREDIT, AND TO PROVIDE THAT THE TAX MAY BE  
23 RESCINDED BY REFERENDUM INITIATED BY A PETITION  
24 OF FIFTEEN PERCENT OF THE QUALIFIED ELECTORS OF  
25 THE COUNTY OR BY ORDINANCE IF THE GOVERNING  
26 BODY OF THE COUNTY DETERMINES THAT CHANGES IN  
27 STATE LAW PROVIDING FOR THE FINANCING OF  
28 SCHOOL OPERATIONS MAKE THE ORIGINAL PURPOSE  
29 OF THE TAX IMPOSSIBLE TO ACCOMPLISH UNDER THE  
30 EXISTING LAW.

31  
32 Be it enacted by the General Assembly of the State of South  
33 Carolina:

34  
35 SECTION 1. Chapter 10, Title 4 of the 1976 Code is amended by  
36 adding:

37  
38 "Article 11

39  
40 Local Option School Operating Millage  
41 Property Tax Credit Act  
42

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1  
2 Section 4-10-1110. This article may be cited as the 'Local  
3 Option School Operating Millage Property Tax Credit Act'.  
4

5 Section 4-10-11120. For purposes of this article, a county  
6 means a county in this State in which at least sixty percent of the  
7 parcels of real property subject to property tax in the county are  
8 assessed for property tax purposes pursuant to Section  
9 12-43-220(e).  
10

11 Section 4-10-11130. (A)(1) Subject to the requirements of this  
12 article, the governing body of a county by ordinance may impose a  
13 sales and use tax of one percent subject to referendum approval to  
14 provide a credit against the property tax liability attributable to  
15 school operations levied by or on behalf of school districts in the  
16 county.

17 (2) The ordinance described in item (1) of this subsection  
18 may not be enacted unless the county assessor has certified to the  
19 governing body of the county that the county meets the  
20 requirements of Section 4-10-1120 for the most recently ended  
21 property tax year for which verifying data is available. Subsequent  
22 changes in the percentage required pursuant to Section 4-10-1120  
23 do not affect the tax imposed pursuant to this article. The tax  
24 imposed by this article is not included within any limit provided by  
25 law on cumulative local sales and use taxes imposed in a county.

26 (B) Upon receipt of the ordinance, the county election  
27 commission shall conduct a referendum on the question of  
28 imposing the sales and use tax. A referendum for this purpose  
29 must be held on the first Tuesday after the first Monday in  
30 November in any year. Two weeks before the referendum, the  
31 election commission shall publish in a newspaper of general  
32 circulation the question that is to appear on the ballot. This notice  
33 is in lieu of any other notice otherwise required by law.

34 The question to be voted upon in the referendum must read  
35 substantially as follows:

36 'Must a sales and use tax of one percent be imposed in \_\_\_\_\_  
37 County to raise revenue which must be used to provide a credit  
38 against the property taxes levied on taxable property in the county  
39 for school operations?  
40

41 Yes ☐

42 No ☐

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1  
2 (C) All qualified electors desiring to vote in favor of imposing  
3 the tax shall vote 'Yes' and all qualified electors opposed to  
4 imposing the tax shall vote 'No'. If a majority of the votes cast are  
5 in favor of imposing the tax, the tax is imposed and the school  
6 operating millage property tax credit allowed as provided in this  
7 article. The election commission shall conduct the referendum  
8 under the election laws of this State, mutatis mutandis, and shall  
9 certify the results no later than December thirty-first to the county  
10 governing body and, if the majority of votes cast are in favor of  
11 imposing the tax, to the South Carolina Department of Revenue. If  
12 a majority of the votes cast are opposed to imposing the tax, no  
13 further imposition referendum may be held unless at least two  
14 years have elapsed since the previous referendum.

15 (D) The results of the referendum may not be questioned except  
16 by a suit or proceeding instituted within thirty days from the date  
17 the resolution is adopted.

18 (E) If the tax is approved and the results certified as provided  
19 pursuant to subsection (C), the tax is imposed beginning on the  
20 first day of July following the referendum. If the certification and  
21 notices required pursuant to subsection (C) are not timely made,  
22 the date of imposition of the tax is postponed until the first day of  
23 July of the following year.

24 (F) The credit allowed by this article must be calculated and  
25 applies as provided in Section 4-10-1160.

26  
27 Section 4-10-1140. (A)(1) Upon petition of fifteen percent of  
28 the qualified electors of a county at the time of the last general  
29 election presented to the governing body of that county which has  
30 imposed the one percent sales and use tax authorized by this article  
31 requesting that this tax be rescinded, the county election  
32 commission, after verifying a sufficient number of signatures, shall  
33 conduct a referendum on the Tuesday following the first Monday  
34 in November next following on the question of rescinding the local  
35 option sales and use tax in the county. The state election laws  
36 apply to the referendum mutatis mutandis. The county election  
37 commission shall publish the results of the referendum and certify  
38 them to the county council and, if a majority of votes cast are in  
39 favor of rescinding the tax, to the South Carolina Department of  
40 Revenue. The sales and use tax is rescinded in the county effective  
41 on July first following the referendum upon the certification of the  
42 results if a majority of the qualified electors voting in the  
43 referendum vote in favor of rescinding the tax.

[ ]

1 (2) The ballot must read substantially as follows:

2 'Must the one percent sales and use tax imposed in  
3 \_\_\_\_\_ County to raise revenue to provide a credit against  
4 property tax imposed in the county for school operations be  
5 rescinded?  
6

7 Yes ☐

8  
9 No ☐

10  
11 (3) A referendum for rescission of this tax may not be held  
12 earlier than two years after the tax has been imposed in the county.  
13 If a majority of the qualified electors voting in the rescission  
14 referendum vote against rescinding the tax, no further rescission  
15 referendums may be held for a period of two years. If a majority  
16 of the votes cast are in favor of rescinding the tax, the tax may not  
17 be reimposed in the county for a period of two years. The petition  
18 requesting rescission must be presented to the county governing  
19 body at least one hundred twenty days before the Tuesday  
20 following the first Monday of November of that year or the  
21 referendum must be held on the Tuesday following the first  
22 Monday of November of the following year.

23 (4) If a result in favor of rescinding the tax is certified, then  
24 the tax is rescinded effective on the first day of July following the  
25 referendum and the credit must continue in the manner provided in  
26 this article until the accrued tax revenue is exhausted.

27 (B) In addition to the method of rescission provided pursuant to  
28 subsection (A) of this section, the governing body of the county by  
29 ordinance must rescind the tax if it determines that changes in state  
30 law financing school operations have been altered to the extent that  
31 the purpose for which the tax was originally imposed is no longer  
32 possible as this article currently exists. If such an ordinance is  
33 enacted, the tax is rescinded effective on the first day of the month  
34 beginning more than sixty days after the month in which a certified  
35 copy of the rescission ordinance is provided to the Department of  
36 Revenue. The revenue accrued before rescission must be used to  
37 the extent possible as provided pursuant to subsection (A)(4) of  
38 this section. If the governing body of the county determines that  
39 such use of all or some portion of that accrued revenue is  
40 impossible, then it may by ordinance redirect distributions to the  
41 school districts of the county proportionately to the average daily  
42 membership (ADM) of the county's school districts and used by  
43 the districts for a one-time reduction in millage imposed for

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1 bonded indebtedness. If school district boundaries extend outside  
2 the boundaries of the county, only the ADM of students of that  
3 district residing in the county may be counted for purposes of the  
4 distribution.

5  
6 Section 44-10-1150. (A) The tax imposed pursuant to this  
7 article must be administered and collected by the Department of  
8 Revenue in the same manner that other sales and use taxes are  
9 collected. The department may prescribe the amounts which may  
10 be added to the sales price because of the tax.

11 (B) The tax authorized by this article is in addition to all other  
12 local sales and use taxes and applies to the gross proceeds of the  
13 sales in the applicable jurisdiction which are subject to the taxes  
14 imposed by Chapter 36, Title 12 and the enforcement provisions of  
15 Chapter 54, Title 12. The gross proceeds of the sale of items  
16 subject to a maximum tax in Chapter 36 of Title 12 are exempt  
17 from the tax imposed by this article. The tax imposed by this  
18 article also applies to tangible personal property subject to the use  
19 tax in Article 13, Chapter 36 of Title 12.

20 (C) Taxpayers required to remit taxes under Article 13, Chapter  
21 36, Title 12 shall identify the county in which the tangible personal  
22 property purchased at retail is stored, used, or consumed in this  
23 State.

24 (D) Utilities are required to report sales in the county in which  
25 consumption of the tangible personal property occurs.

26 (E) A taxpayer subject to the tax imposed by Section  
27 12-36-920, who owns or manages rental units in more than one  
28 school district shall separately report in his sales tax return the total  
29 gross proceeds from business done in each county.

30 (F) The gross proceeds of sales of tangible personal property  
31 delivered after the imposition date of the tax imposed pursuant to  
32 this article in the school district, either under the terms of a  
33 construction contract executed before the imposition date, or a  
34 written bid submitted before the imposition date, culminating in a  
35 construction contract entered into before or after the imposition  
36 date, are exempt from the special local sales and use tax provided  
37 in this article if a verified copy of the contract is filed with the  
38 Department of Revenue within six months after the imposition of  
39 the sales and use tax.

40 (G) Notwithstanding the imposition date of the special local  
41 sales and use tax authorized pursuant to this article, with respect to  
42 services that are regularly billed on a monthly basis, the special

1 sales and use tax is imposed beginning on the first day of the  
2 billing period beginning on or after the imposition date.

3  
4 Section 4-10-1160. (A) The revenues of the tax collected in the  
5 county pursuant to this article must be remitted to the State  
6 Treasurer and credited to a fund separate and distinct from the  
7 general fund of the State. After deducting the amount of refunds  
8 made and costs to the Department of Revenue of administering the  
9 tax, not to exceed one percent of the revenues, the State Treasurer  
10 shall distribute the revenues quarterly to the county treasurer.  
11 Upon receipt of these funds, the county treasurer shall deposit  
12 these funds in a separate account for each school district credited  
13 to each school district on the basis of the school district's prior  
14 year's one hundred thirty-five-day average daily membership  
15 (ADM) as compared to the total prior year's ADM of all school  
16 districts in the county excluding from the calculations the ADM  
17 attributable to any portion of a school district not within the  
18 county.

19 (B) The State Treasurer and the county treasurer may correct  
20 misallocation of costs, refunds, distributions, or credits by  
21 adjusting subsequent costs, refunds, distributions, or credits.

22 (C)(1) The revenues allotted to a district must be used to  
23 provide a credit against the property tax liability for school  
24 operations on property taxable in the district in an amount  
25 determined by multiplying the property tax value of the taxable  
26 property as defined pursuant to Section 12-37-3135(A)(5) by a  
27 fraction in which the numerator is the total estimated revenue  
28 allotted to the district during the applicable fiscal year of the  
29 district and the denominator is the total of the taxable value of  
30 taxable property in the district as of January first of the applicable  
31 property tax year. For purposes of this credit, 'taxable property'  
32 does not include property classified for property tax purposes  
33 pursuant to Section 12-43-220(c). For motor vehicles subject to  
34 the payment of property taxes pursuant to Article 21, Chapter 37 of  
35 Title 12, the credit provided pursuant to this subsection applies  
36 against the tax liability for motor vehicle tax years beginning after  
37 December of the year in which the credit is calculated. The credit  
38 applies only against the liability arising from millage imposed for  
39 operating purposes for schools.

40 (2) For purposes of this credit, school property tax liability  
41 does not include any liability to pay a fee in lieu of property taxes  
42 and taxable property does not include exempt property for which  
43 the owner must pay a fee in lieu of property tax.

1 (3) All interest accruing to the credit funds allotted to a  
2 district must be used to provide an additional credit as provided in  
3 this section.  
4

5 Section 4-10-1170. The Department of Revenue shall furnish  
6 data to the State Treasurer and to the school districts receiving tax  
7 revenues pursuant to this article for the purpose of calculating  
8 distributions and estimating revenues. The information which  
9 must be supplied to each school district upon request includes, but  
10 is not limited to, gross receipts, net taxable sales, and tax liability  
11 by taxpayers. Information about a specific taxpayer is considered  
12 confidential and is governed by the provisions of Section  
13 12-54-240. A person violating this section is subject to the  
14 penalties provided in Section 12-54-240."  
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16 SECTION 2. This act takes effect upon approval by the Governor.  
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