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AGENDA
EXECUTIVE COMMITTEE
 Wednesday, June 3, 2015

2:00 p.m.

Executive Conference Room, Administration Building
 Beaufort County Government Robert Smalls Complex
 100 Ribaut Road, Beaufort

Committee Members:

Jerry Stewart, Chairman
 Gerald Dawson
 Brian Flewelling
 William McBride
 Stu Rodman

1. CALL TO ORDER – 2:00 P.M.
2. DISCUSSION / CAPITAL PROJECT SALES TAX COMMISSION
3. ADJOURNMENT

2015 Strategic Plan Committee Assignments

Sales Tax Referendum Preparation
 Pepper Hall Site: Direction
 Long-term County Offices / Satellite Plan / Strategy
 Solid Waste Curbside Pick-up / Recycling (Urbanized Areas)



ADD-ONS

The document(s) herein were provided to Council for information and/or discussion after release of the official agenda and backup items.

Topic: Capital Projects Sales Tax
How is the tax implemented?
Date Submitted: June 3, 2015
Submitted By: Tom Keaveny
Venue: Executive Committee



South Carolina Local Option Sales Taxes

Capital Projects Sales Tax

Question: How is this sales tax implemented?

Answer: The governing body of any county is authorized to create a commission subject to the provisions of this section. The commission consists of six members, all of whom must be residents of the county, appointed as follows:

- (1) The governing body of the county must appoint three members of the commission.
- (2) The municipalities in the county must appoint three members, who must be residents of incorporated municipalities within the county, and who are selected according to the following mechanism:
 - (a) The total population of all incorporated municipalities within the county, as determined by the most recent United States census, must be divided by three, the result being an apportionate average.
 - (b) The respective population of each municipality in the county must be divided by the apportionate average to determine an appointive index.
 - (c) Each municipality in the county appoints a number of members to the commission equal to the whole number indicated by their appointive index. However, no single municipality may appoint more than two members to the commission; unless there is only one municipality in the county, and in such case the municipality is entitled to three appointments to the commission.
 - (d) When less than three members are selected to the commission in accordance with the prescribed appointive index method, the remaining member or members must be selected in a joint meeting of the commission appointees of the municipalities in the county. The member or members must be chosen from among the residents of the municipalities in the county that before this time have not provided a representative for the commission.
 - (e) In the event no municipality is entitled to appoint a member to the commission pursuant to the formula in subitem (c) of this subsection, the municipality with the highest appointive index must be deemed to have an appointive index of one.
- (B) When the governing body of any county creates a commission, it must be created in accordance with the procedures specified in subsection (A) and only upon the request of the governing body of the county. If within the thirty-day period following the adoption of a resolution to create the commission, one or more of the municipalities fails or refuses to appoint their proportionate number of members to the commission, the county governing body must appoint an additional number of members equal to the number that any such municipality is entitled to appoint. A vacancy on the commission must be filled in the manner of the original appointment.
- (C) The commission created pursuant to this section must consider proposals for funding capital projects within the county area. The commission then formulates the referendum question that is to appear on the ballot pursuant to Section 4-10-330(D).