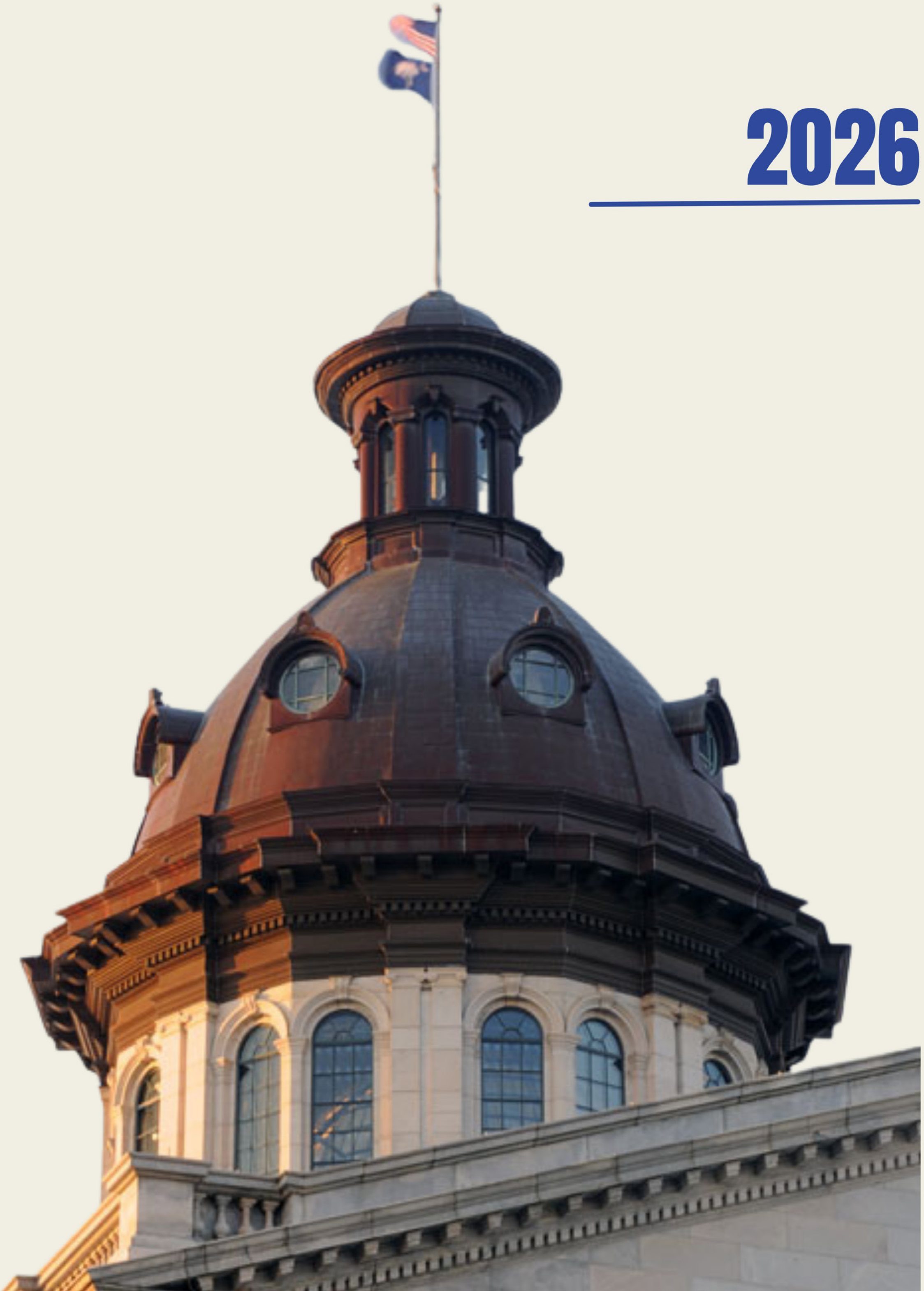
ACTS THAT AFFECT COUNTIES

2026



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FOREWORD

2026 Acts That Affect Counties is an annual report designed to provide county officials with a good place to begin a search for new law. This publication generally contains a brief description of those acts passed during the 2026 Session of the South Carolina General Assembly that affect county government operations. This publication is not designed to be the final word on laws passed in the 2026 session. It is important to consult your county attorney when you have a question regarding the law.

2026 was the second half of the two-year 126th General Assembly. Any legislation that did not pass before the end of the 2026 session will need to be filed again in the 2026 session to be considered. The General Assembly reconvenes in January 2027.

The acts in this report are generally listed in ascending order by ratification number. Each new act is entitled by its assigned act number. Underneath and to the left of the act number are two different citations: the ratification number and a Senate or House bill number. Since the act number is permanent, citing to that number is the proper reference when drafting ordinances pursuant to an act, e.g. Act No. 1 of 2026. Underneath and to the right of the act number is the effective date of the act.

The **Table of Contents** that immediately follows lists all the legislation contained in this publication by act number, ratification number, and Senate/House bill number to allow you to quickly find a piece of legislation, no matter which number you may have as a reference.

The appendix at the end of this publication lists the acts related to voting precinct designations, special purpose districts, and school districts.

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Act No. 97—Electronic Nicotine Delivery System Regulation

R. 101, S. 287 **Effective Date: See Below**

Section 1 of this Act adds § 44-95-65 to create regulations for selling electronic nicotine delivery systems (ENDS) and defines various terms. The Attorney General must develop and maintain a directory listing all ENDS product manufacturers that have provided certifications and comply with this section. This section also provides penalties for violating these regulations. Local law enforcement and the State Law Enforcement Division (SLED) have the power to enforce these regulations and to seize and destroy any products not listed on the directory at the end of the grace periods in a distributor or retailer's possession. The distributor or retailer shall bear the cost of such seizure, forfeiture, and destruction.

Section 2 establishes specific timelines and effective dates for the certification and directory referenced in Section 1. The directory required by the Act shall be operational by January 1, 2027, or on the date that the Attorney General first makes the directory available, whichever is later. Violations of the Act begin once the directory is operational.

Section 3 amends § 16-17-501(3) to add the definition of an "electronic smoking device," which now includes any ENDS products defined in Section 1 of this Act.

Act No. 101—Homicide by Child Abuse

R. 106, S. 405 **Effective Date: March 9, 2026**

This Act amends § 16-3-85 to increase the age from 11 to 18 relating to victims of homicide by child abuse.

Act No. 107—Forestry Commission

R. 114, H. 3629 **Effective Date: March 30, 2026**

Section 1 of this Act amends § 48-23-120 to allow the State Commission of Forestry to acquire timberlands and adds public hunting to the use for which the Commission may acquire other lands. The Commission must not acquire land by purchase at a price exceeding its fair market value.

Section 3 amends § 48-33-360 to remove the requirements that the county forestry boards must review, revise, and adopt an annual forest fire protection plan and that the county rangers, fire wardens, towermen, and all other county forest fire protection officers be employed, retained, or dismissed only with the consent of the county forestry board. The section also removes the residency requirement for county rangers, fire wardens, towermen, and all other members of the county board.

Section 4 amends § 48-33-70 to remove the county forestry boards from the planning process, and Section 5 removes the authority of the county board members to enter land for the purpose of preventing or controlling forest fires.

Finally, Section 6 repeals § 48-23-270 and § 48-23-280, dealing with the use of revenue for scrub oak eradication, reforestation, timber stand improvement, and harvesting cutting in all state parks and in Manchester and Sandhills State Forests.

Act No. 108—Smart Heart Act

R. 115, H. 3831 **Effective Date: See Below**

Section 2 of this Act adds § 59-17-165 to require each public or charter school to develop a cardiac emergency response plan to direct personnel on how to respond to emergencies arising from individuals experiencing sudden cardiac arrests or other life-threatening emergencies on school grounds or at a school-sponsored athletic practice or event.

Section 3 amends § 59-17-155 to require the accessibility of an automated external defibrillator (AED) on each campus school athletic venue, subject to funding by the General Assembly or State Department of Education. The Act took effect July 1, 2026, and the requirements of the Act are applicable beginning with the 2027-2028 school year.

Act No. 109—Taxation on Boats

R. 116, H. 3858 **Effective Date: See Below**

Section 1 of this Act amends Article 1, Chapter 23, Title 50 to remove the requirement of titling an outboard motor and to allow an auditor to combine a boat and outboard motor on a property tax notice. This section also specifies how the S.C. Department of Natural Resources (DNR) must use the revenue generated from the fees. Individuals who knowingly sell an outboard motor for which they owe unpaid property taxes are subject to penalties prescribed in the Act.

Section 3 amends § 50-23-375 to make it unlawful to display an outboard motor registration decal on any outboard motor except the motor for which it was issued.

Section 6 adds § 12-37-220(B)(54) to exempt 42.8571% of the fair market value of watercraft excluding watercraft classified as a primary or secondary residence, phased in in three equal and cumulative percentage installments, applicable starting in property tax year 2027. This section also repeals § 12-37-220(B)(38)(b) which allowed counties to exempt a portion of property tax liability on watercraft beginning after 2029. Any exemption allowed for under 12-37-220(B)(38)(b) cannot be combined with the exemption provided for in this Act.

Section 8 adds § 50-23-430 et seq. to require outboard motors of at least five horsepower to be registered with DNR and to require an owner of an outboard motor to notify DNR within 30 days if ownership is transferred to another person, entity, or transferred out of state or otherwise disposed. The section also provides exceptions to the registration requirements for certain watercraft. The section provides for a $10 registration fee, subsequent late fees, and requires that specific information must be included on the registration form. This information includes, among other items, the applicant's name, domicile address, and the county where the outboard motor is principally located as well as the make, model, horsepower, manufacturer's serial number, and bill of sale. Beginning January 1, 2028, each county auditor must annually mail outboard motor registration number renewal notices to the owners of outboard motors in the county as determined by DNR no later than 45 days before expiration of the registration. Each county auditor must have access to the registration records of DNR. DNR must maintain a record of all registration numbers assigned to outboard motors as well as a description of the outboard motor including its make, model, horsepower, and manufacturer's serial number or serial number assigned by DNR.

Section 17 amends § 12-37-3230 to require the county auditor to assess a boat or watercraft, and any outboard motor affixed to the boat or watercraft as a single unit. Any boat or watercraft powered by an outboard motor of less than five horsepower must be assessed only on the value of the hull of the boat or watercraft.

This Act takes effect on January 1, 2027, and first applies to property tax years beginning after 2026.

Act No. 110—Income Tax

R. 117, H. 4216 **Effective Date: See Below**

Section 1 of this Act amends § 12-6-510(C) to impose a tax rate of 1.99 % on taxable income up to $30,000 and 5.21 % on taxable income $30,000 and over. This section also provides that the tax rates will be reduced annually beginning in tax year 2027 and each year thereafter if individual income tax revenues collected are projected to increase by at least 5% according to the Board of Economic Advisors (BEA) until the 5.21% rate is reduced to 1.99%. Under the above provisions, the 1.99 % tax rate will also be reduced until it is eliminated. Any annual rate reduction must be in an amount equal to $200 million or 25% of the recurring income tax revenue surplus, whichever is greater. If the projected growth in individual income tax revenue of at least 5% is projected to be less than $200 million, then the tax rate adjustment must be limited to the projected increase.

Section 2 amends § 12-6-50 to eliminate the federal standard or itemized deductions, and Section 3 amends § 12-6-1140 to provide that taxpayers with lower incomes will be allowed to claim a South Carolina Income Adjusted Deduction as provided for in the Act.

This Act took effect on March 30, 2026, and first applies to tax years beginning after 2025.

Act No. 114—American Made Flags

R. 122, H. 3514 **Effective Date: April 6, 2026**

This Act amends § 11-1-130 by providing qualifications regarding the use of public funds for purchasing United States of America or South Carolina flags. The Act prohibits any state department, agency, institution, political subdivision, or school district from using public funds to purchase any flag referenced above unless the flag, and all associated materials or supplies, has been 100% manufactured in the United States. The governmental entities may continue using non-conforming flags that were previously purchased until a replacement flag is necessary.

Act No. 116—Coastal Tideland and Wetlands Permit Application

R. 124, H. 3931 **Effective Date: April 6, 2026**

Section 1 of this Act amends § 48-39-150(C) to require the Department of Environmental Services (DES) to act upon an application for the permit within 90 days after the request is determined to be complete, instead of filed. DES must request additional information from the applicant within 15 days after the conclusion of the public notice period or the application shall be considered complete and a decision must be rendered within 30 days.

Section 2 amends § 48-39-80(B)(11) to provide that a coastal zone consistency certification is deemed approved if certification review is not completed within 90 days of the public comment period closing.

Section 3 adds § 48-6-35 to permit DES to hire third-party, independent engineers and to require DES to implement regulations regarding the qualifications of contractors.

Section 4 repeals § 48-39-130(D)(10) as of September 30, 2032, relating to dredging of existing navigational canal community developments by individuals, counties or municipalities, and provides that any maintenance dredging occurring after that date must be performed in accordance with the provisions of this Act.

Act No. 122—Manufacturing Property Tax Exemption

R. 137, H. 439 **Effective Date: See Below**

This Act amends §12-37-220(B)(52) to increase the reimbursement cap for the manufacturing property tax exemption found in the above section from $170 million to $300 million. In any year in which the reimbursements are projected by the Revenue and Fiscal Affairs Office (RFA), the exemption amount must be proportionally reduced to not exceed the reimbursement gap. This Act took effect on May 15, 2026, and first applies to property tax years beginning after 2024.

Act No. 124—Public Boat Landings

R. 141, S. 463 **Effective Date: May 15, 2026**

This Act adds § 50-21-128 to provide that it is unlawful for a person to swim within 50 feet of a public boat landing or ramp maintained by the South Carolina Public Service Authority, if the landing or ramp is clearly marked with signage prohibiting swimming.

Act No. 127—Gold Shield Day

R. 159, S. 868 **Effective Date: May 15, 2026**

This Act adds § 53-3-335 to designate June 1 each year as "Gold Shield Day" in honor of first responders who have been killed in the line of duty, and their surviving spouses, children, and families. State agencies, political subdivisions, and public institutions are encouraged to recognize Gold Shield Day through appropriate ceremonies, proclamations, or educational activities.

Act No. 128—Death Certificate Filing Deadline Exception

R. 161, S. 894 **Effective Date: May 15, 2026**

This Act amends § 44-63-74 to permit a death certificate to be filed electronically by the close of the next business day when the five-day filing deadline falls on a weekend or a state or federal holiday. The Act also clarifies that a death certificate is not required to be filed until the funeral director has obtained both the decedent's personal information from the next of kin, the best qualified person, or the best available source, and the medical certification of the cause of death.

Act No. 130—Protections for Police Animals

R. 169, H. 3034 **Effective Date: May 15, 2026**

Section 1 of this Act establishes the "Fargo's, Hyco's, Rico's, Coba's, Wick's, Mikka's, and Bumi's Law" relating to the protection of police animals.

Section 2 amends § 47-3-610 et seq. to make it a criminal offense to shoot into a vehicle occupied by a law enforcement dog or horse and to strike a law enforcement dog or horse while fleeing from law enforcement. The Act also increases the penalties for willfully and maliciously injuring or killing a law enforcement dog or horse.

Section 3 amends § 47-7-90 to allow for the payment of an award from the State Accident Fund for injury or death of a specific patrol canine or canine used by law enforcement for tracking, whose death was a natural and proximate cause of an injury in the actual performance of the canine's duty.

Act No. 131—Disclosure of Intimate Images

R. 170, H. 3049 **Effective Date: See Below**

Section 1 of this Act establishes the "Uniform Civil Remedies for Unauthorized Disclosure of Intimate Images Act."

Section 2 adds Article 3 in Chapter 75, Title 15 to define relevant terms and provides for civil actions against individuals who intentionally disclose or threaten to disclose intimate images of a person without their consent. Section 15-75-330 provides exceptions to liability, including but not limited to, law enforcement and legal proceedings. Section 15-75-350 provides damages available to a prevailing plaintiff.

This Act took effect on May 15, 2026, and applies to causes of action accruing on, or after, this date.

Act No. 132—Occupational Diseases for Firefighters

R. 171, H. 3163 **Effective Date: May 15, 2026**

This Act amends § 42-11-30(A) to expand the list of conditions presumed to arise out of and in the course of employment for firefighters by adding strokes to the existing presumptions. It also broadens eligibility for the presumption to include conditions that develop while responding to a technical rescue incident, participating in a firefighter training exercise involving strenuous or stressful physical activity, or occurring within 24 hours after such activity. The Act clarifies that the presumption does not apply to clerical, administrative or other sedentary duties.

Act No. 133—First Responder Auto Insurance Premiums

R. 172, H. 3259 **Effective Date: May 15, 2026**

This Act adds § 38-77-128 to make it unlawful for insurers to consider a first responder's work-related driving record when determining a first responder's personal automobile insurance policy premium rates when the responder is noncontributing on the collision report or involved in a collision when responding to an emergency call. The Act defines "first responder" as a law enforcement officer, firefighter, emergency medical technician, paramedic, or volunteer law enforcement officer or firefighter serving a local, state, or federal government. The insurance agent or insurer must receive a copy of at least one report relevant to the incident(s) in a timely manner by the first responder.

Act No. 134—Continuing Education for Law Enforcement and EMS

R. 173, H. 3285 **Effective Date: May 15, 2026**

Section 1 of this Act adds § 23-23-57 to require every law enforcement officer in South Carolina to complete Continuing Law Enforcement Education Credits in autism spectrum disorder. The number of hours required will be decided by the law enforcement training council.

Section 2 amends § 44-61-80(B) to require the Department of Public Health (DPH) to include courses in autism spectrum disorder for educational standards for emergency medical technicians.

Act No. 135—Veterans' Children Tuition Assistance

R. 174, H. 3453 **Effective Date: May 15, 2026**

This Act amends § 59-111-20 to expand eligibility for in-state tuition rates to include all active-duty members of the U.S. Armed Forces, retired military personnel, honorably discharged veterans, and their dependents, while eliminating certain existing eligibility requirements. Under current law, only active-duty service members stationed in South Carolina and their dependents qualify for in-state tuition rates. The Act also expands eligibility for reduced tuition rates for distance-learning courses, regardless of residency status, to include retired military personnel, honorably discharged veterans, their dependents, and the dependents of active-duty service members.

Additionally, the Act provides that children of wartime veterans may attend any state-supported college, university, or postsecondary technical education institution tuition-free upon application to and approval by the Department of Veterans Affairs, provided the child has been a South Carolina resident since birth. Under current law, children of wartime veterans are eligible for free tuition at state institutions of higher education only if the veteran parent satisfies certain residency or military service requirements.

Act No. 136—Transportation Network Companies

R. 175, H. 3474 **Effective Date: May 15, 2026**

Section 1 of this Act amends § 58-23-1610(2) to include transportation provided by a limousine, or other for-hire vehicle, in the list of transportation services of a prearranged ride rendered by a transportation network company.

Section 2 amends § 58-23-1610(9) to specify that a personal vehicle may also be, but is not required to be, registered or licensed as a charter limousine with the Public Service Commission or as a limousine or other for-hire vehicle by the governing body of a county or city.

Act No. 137—Candidate Filing

R. 178, H. 3557 **Effective Date: See Below**

Section 1 of this Act amends § 7-11-15 to change the filing period for candidates in a general election, as well as the deadline for submitting party pledges, by moving the filing deadline from March 30 to March 25. This section also requires all candidates seeking nomination by a political party to pay a filing fee and authorizes political parties to impose a certification fee on all candidates. This section also sets requirements for a state or county committee to allow entry of other candidates for the office. The Act requires a candidate wishing to withdraw to do so in writing to the director of the county board of voter registration and elections in which the candidate filed, or to the Executive Director of the State Election Commission if the candidate filed with the Commission. This section takes effect on January 1, 2027.

Section 5 amends § 7-13-190 to address procedures relating to special elections to fill vacancies in certain offices and clarifies if the filing period closes on a legal holiday, then the filing period is extended until noon on the next weekday that is not a legal holiday. This section took effect on July 1, 2026, and is applicable to vacancies on or created after this date.

Act No. 138—Discharging Firearms

R. 181, H. 3650 **Effective Date: May 15, 2026**

Section 1 of this Act amends § 16-1-60 to add "discharging firearms at or into a dwelling house, other building, structure, enclosure, vehicle, aircraft, or other conveyance, device, or equipment" to the definition of a violent crime in South Carolina.

Section 2 amends § 16-23-440 to create a tiered penalty structure for this violation.

Act No. 139—Special Purpose District Property Conveyance Powers

R. 182, H. 3731 **Effective Date: May 15, 2026**

This Act repeals the sunset clause of Act 201 of 2024 concerning the authority of special purpose districts (SPDs) to take actions related to owning property. The Act permanently authorizes eligible SPDs to own, acquire, sell, and otherwise manage property as necessary to carry out their duties, rather than allowing that authority to expire on June 30, 2027. These provisions apply to SPDs established by or pursuant to an act of the General Assembly, as well as those created by special legislation or referendum before March 7, 1973.

Act No. 140—Property Tax

R. 183, H. 3841 **Effective Date: See Below**

Section 1 of this Act amends § 12-43-220(c) to provide that residential property receiving the owner-occupied (4%) assessment ratio will retain that classification after the property owner's death until the earliest of: (1) the closing of the decedent's estate, (2) the recording of a deed or deed of distribution transferring the property from the estate, or (3) December 31 of the year following the owner's death. This continuation applies only to property that is not rented and is effective for property tax years beginning after 2024.

Section 2 of this Act adds § 12-37-460 to provide similar treatment for property tax exemptions. Any exemption in effect at the time of the property owner's death will continue until the earliest of: (1) the closing of the estate, (2) the recording of a deed or deed of distribution from the estate, or (3) Dec. 31 of the year following the owner's death. This provision is intended to prevent the immediate loss of property tax benefits while an estate is being administered.

This Act took effect on May 15, 2026, and applies to property tax years beginning after 2025.

Act No. 145—Disposition of Unclaimed Remains

R. 191, H. 4188 **Effective Date: May 15, 2026**

This Act amends § 17-5-590 to define an "unidentifiable body" and an "unclaimed body." An "unidentifiable body" is one in which the dead person's identity is unknown or cannot be established after all available methods have been exhausted. An "unclaimed body" is one in which a living person cannot be located to take custody of the body, or there is someone eligible to take custody of the body but cannot or will not assume financial responsibility for disposition of the body.

If remains are deemed unclaimed or unidentifiable, they may be cremated 30 days after the date of death or discovery. The coroner or medical examiner may have the remains buried or interred in a cemetery in the county where the remains were found. If unclaimed remains are identified as a veteran, the coroner must release the remains to a funeral home for disposition pursuant to Chapter 12, Title 25.

Act No. 146—DHEC Restructuring

R. 192, H. 4189 **Effective Date: See Below**

This Act amends numerous sections of the Code to conform existing statutes to Act 60 of 2023 regarding the restructuring of the former Department of Health and Environmental Control (DHEC) which transferred responsibilities to DPH, DES, and several other state agencies. The Act also repeals various statutes related to the restructuring of DHEC.

All pending DHEC agency staff decisions involving the issuance, denial, renewal, suppression, or revocation of permits, licenses, or other actions for which a review was pending before the South Carolina Board of Health and Environmental Control on June 30, 2024, and for which a final agency decision has not been reached on the effective date of the Act, notwithstanding any other provisions of law, automatically become a final agency decision on the Act's effective date. Additionally, an applicant, permittee, licensee, certified holder, or affected person wishing to contest a DHEC decision may request a contested case hearing at the Administrative Law Court in accordance with existing statutory procedures.

This Act also specifies that nothing contained in Act 60 of 2023 modifies the decisions of the former DHEC agency or Board of Health and Environmental Control that occurred prior to July 1, 2024. After the effective date of Act 60 of 2023, all issued decisions including, but not limited to, orders, permits, licenses, registrations, and certifications remain in full force and effect. This Act took effect on May 15, 2026.

Act No. 147—Emergency Scene Management

R. 193, H. 4249 **Effective Date: May 15, 2026**

This Act amends § 56-1-1538 to require all motorists approaching or passing a vehicle stopped on or near the roadway with flashing hazard lights activated to maintain control of their vehicle, reduce speed as necessary for existing road conditions, and, when it can be done safely, move over by changing lanes to provide adequate clearance. Any driver who fails to maintain proper control, yield the right-of-way by moving over when possible, or travel at a safe speed while passing a stopped vehicle displaying flashing hazard lights is subject to a fine of not less than $300 and not more than $500.

Act No. 148—Roadway Protection and Safety Act

R. 195, H. 4292 **Effective Date: May 15, 2026**

Section 1 of this Act establishes the "Roadway Protection and Safety Act" relating to a prohibition on street takeovers.

Section 2 adds § 56-5-3910 to provide criminal penalties for participating in, organizing, spectating, aiding, or abetting a street takeover, which is defined as an "unauthorized deliberate and coordinated obstruction of a public roadway, street, highway, intersection, public vehicular area, private property without the consent of the owner, or parking lot for illegal vehicle exhibitions, including, but not limited to, burnouts, drifting, doughnuts, speed contests, stunts, wheelies, or other driving maneuvers that show a willful and wanton disregard for the safety of persons or property."

Participants and organizers of street takeovers are subject to misdemeanor penalties of up to $500 and one year imprisonment for a first offense, increasing up to $3,000 and three years imprisonment for subsequent offenses. Individuals who aid or abet a street takeover are subject to lessor misdemeanor penalties, with a tiered enhancement for repeat offenders. The Act also establishes additional penalties when a street takeover involves fleeing law enforcement, endangering the lives of others, causing bodily injury, or causing death, including felony offenses carrying fines of up to $25,000 and imprisonment up to 10 years.

The Act requires law enforcement to seize any vehicle used by a participant, organizer, or aider and abettor in a street takeover. The seizing agency must provide written notice of the seizure to the vehicle owner and any lienholder within 10 days. The vehicle may be returned, at the discretion of the law enforcement agency, if the owner or lienholder requests its release and pays all associated costs, including towing and storage fees. If the vehicle is not claimed and all outstanding fees are not paid within 30 days after notice is received, the vehicle is forfeited to the law enforcement agency, and ownership transfers to the agency. The agency may then retain the vehicle for official use or sell the vehicle and use the proceeds to support law enforcement operations.

Any seized vehicle used by a person convicted under the Act becomes the property of the law enforcement agency that brought the charges, which may retain the vehicle for official use or sell it and use the proceeds for law enforcement purposes. In addition, vehicles equipped with illegal street-racing modifications are prohibited from operating on public roads and must be immediately forfeited to law enforcement upon conviction for its use in a street takeover.

Finally, the Act also prohibits any political subdivision from enacting an ordinance, policy, or regulation that reduces penalties regarding street takeovers.

Act No. 149—Heirs' Property

R. 197, H. 4477 **Effective Date: See Below**

This Act establishes the "Heirs' Property Tax Relief Act" adding transfers involving heirs' property to the list of exemptions that are not deemed an assessable transfer of interest for property tax purposes. The Act adds § 12-37-3150(B) to exclude certain transfers of heirs' property from being treated as an assessable transfer of interest that applies when a qualified family member who already holds an ownership interest in heirs' property acquires another ownership interest in the property for the purpose of clearing title.

For the purposes of this exemption, "heirs' property" is defined as "real property owned by one or more individuals as tenants in common, which was inherited from a relative and for which no formal probate or recorded conveyance transferred clear title to the current owners." A "qualified family member" includes relatives by blood, marriage, or adoption, such as spouses, children, grandchildren, siblings, nieces, nephews, aunts, uncles, cousins, and individuals recognized as heirs by a court.

The exemption remains available when heirs' property is partitioned, either voluntarily or through a court proceeding to clear title, provided each resulting parcel is assessed according to its proportional value. To qualify for the exemption, the family members involved in the transfer of property must submit affidavits to the county assessor certifying under penalty of perjury that the property is heirs' property, that the transfer is between qualified family members, and that the transfer is intended to clear title. Once title has been cleared, the property is no longer considered heirs' property and is no longer eligible for this exemption.

This Act took effect on May 15, 2026, and applies to property tax years beginning after 2025.

Act No. 150—South Carolina Drone Regulation and Public Safety Act

R. 198, H. 4679 **Effective Date: January 1, 2027**

This Act adds Article 3 to Chapter 1, Title 55, to enact the "Drone Regulation and Public Safety Act."

Section 2 lists definitions for purposes of the article and requires a person operating a drone to comply with Federal Aviation Administration (FAA) regulations and other applicable federal aviation requirements. This section also makes it unlawful for a person to intentionally or knowingly operate, take off, or land a drone above or within certain designated air space, including but not limited to above or within 1,500 feet horizontally from the outermost boundary of property the person knows to be a federal, state, county, or municipal correctional or detention facility or a military installation without prior written consent. The Act also, among other things, makes it unlawful to intentionally or knowingly operate, take off, land, or possess a drone with the intent to transport or deliver contraband into any federal, state, county, or municipal correctional or detention facility or to surveil, photograph, map, monitor, or otherwise collect visual, photographic, video, geospatial, thermal, or other sensory information regarding a military installation or a correctional or detention facility. The Act also provides penalties and allows for the seizure of a drone in violation of this article.

Section 3 repeals two sections of the Code that formerly regulated drone use over S.C. Department of Corrections (SCDC) facilities and local detention centers.

Act No. 151—Billboard Contractors

R. 200, H. 4730 **Effective Date: May 15, 2026**

This Act amends § 40-11-360(11) to add "single-pole billboard structures" to the list of sign and billboard structures that are exempt from requiring a licensed contractor to perform activities such as installation, repair or maintenance. However, an electrical license is required to perform a final connection from such structures to a branch circuit conductor. Additionally, the installation or modification of a branch circuit conductor is not considered a part of the installation, repair or maintenance of a sign, billboard, or billboard structure.

Act No. 153—Certificate of Need Exemptions for Veterans' Homes

R. 203, H. 4799 **Effective Date: May 15, 2026**

This Act amends § 44-7-170(B) to exempt veterans' homes owned and operated by the South Carolina Department of Veterans' Affairs from requiring a certificate of need.

Act No. 154—Judicial Retirement System

R. 205, H. 4805 **Effective Date: May 15, 2026**

Section 8 of this Act amends § 9-9-60(1) to reduce the number of years of earned service that a member of the Retirement System for Judges and Solicitors must vest in the system to receive full retirement benefits from 10 years to eight years.

Act No. 155—Magistrate Court Fees and Costs

R. 206, H. 4813 **Effective Date: January 1, 2026**

Sections 1 and 2 of this Act amend §§ 8-21-1010, 8-21-1060, and 22-3-340 to increase various fees and costs collected by magistrate courts and deposited into the general fund of the county or forwarded to the State Treasurer for allocation to the Judicial Department. Any increase in fees and costs taking effect on January 1, 2027, must be used to supplement, and not supplant, existing funds utilized to provide sufficient facilities and personnel for the necessary and proper operation of the magistrate courts in each county.

The following table contains the amended fees that were increased as prescribed under the Act:

Code Section	Description	Current Fee Amount	New Fee Amount
§8-21-1010(3)	Receiving and filing bond in claim and delivery	$5	$10
§8-21-1010(6)	In all civil actions, for issuing a summons and a copy for defendants, and for giving judgment with or without a hearing	$45	$65
§8-21-1010(7)	For issuing execution and renewal	$10	$20
§8-21-1010(9)	For proceedings by a landlord or lessor against a tenant or lessee	$20	$40
§8-21-1010(14)	Filing or issuing any other paper	$5	$10
§8-21-1060(4)	For serving a summons, rule, order, or notice by a magistrate in a civil action	$5 plus mileage	$20
§8-21-1060(7)	For levying execution, posting notice of sale, conducting sale, and paying over proceeds	$10	$20
§22-3-340	An assessment on all summons and complaint filings in magistrates court	$25	$40
§22-3-340	An assessment on all other civil filings, except restraining orders	$10	$15

Section 3 amends § 22-2-5(A) extending the validity period of examination results regarding magistrate eligibility, allowing scores to remain valid for 18 months before and 18 months after the date that a magistrate is appointed.

Act No. 157—Roadside Markets

R. 210, H. 5097 **Effective Date: May 15, 2026**

This Act adds § 6-1-145 to define the term "roadside market" as a direct-to-consumer point located near a roadway on a farmer's leased or owned farm property that the farmer controls where an individual farmer sells to the public farm products produced on his or her farm in South Carolina. These farm products include fresh produce and farm goods such as honey, eggs, and jellies. This definition further clarifies that a roadside market does not include farmers' markets with multiple vendors or other similar markets. Ingestible hemp-based products are not permitted to be sold in a roadside market.

A county or municipality may not classify or require a roadside market to be zoned as a commercial operation. A roadside market is also exempt from local government stormwater regulations, stormwater permitting requirements, and local building codes, including permitting, inspection, and construction requirements relating to commercial or retail structures. A local government is not liable for occurrences resulting from these exemptions.

A roadside market is exempt from the South Carolina Surface Water Withdrawal, Permitting Use, and Reporting Act. Any roadside market seeking certification as a Certified Roadside Market through the South Carolina Department of Agriculture's Roadside Market Incentive Program found in existing statutes and regulations must comply with that program's voluntary requirements.

Act No. 158—Public Water System Connections

R. 211, H. 5111 **Effective Date: May 15, 2026**

This Act adds § 6-1-200 to prohibit political subdivisions from enacting or enforcing ordinances, regulations, resolutions, or policies that ban or place unreasonable limitations on the drilling, installation, operation, repair, servicing, or maintenance of private water wells serving agricultural property or single-family residential property of at least one-half acre. The Act also prohibits a political subdivision from requiring a property to connect to a public water system when service cannot be provided to that property. Additionally, property owners who use a private well while connected to a public water system must install appropriate backflow prevention equipment and register the well with the political subdivision. Political subdivisions that operate public water systems are required to maintain a registry of properties using private wells in areas where public water service is available. Nothing contained in this Act may be construed to authorize a property owner to disconnect from a water system provided by a political subdivision and the property connected to such systems must remain connected.

Act No. 160—School Mapping Data Program

R. 214, H. 5179 **Effective Date: May 15, 2026**

Section 1 of this Act adds § 59-101-440 to create the School Mapping Data Program within SLED to facilitate efficient emergency responses in public institutions of higher learning. The data must be provided to the institution, local law enforcement agencies, and public safety agencies for use and response to emergencies. The mapping data must be compatible with software platforms used by local, county, state, and federal public safety agencies that provide emergency services. The data must be reviewed at least once every two years to ensure that it remains accurate and current and must be considered confidential information.

Section 2 adds § 59-101-700 to require every public institution of higher learning to disclose and maintain a secure, electronic reporting system for each employee to annually disclose any business with which he is associated. This reporting system must remain confidential.

Act No. 164—Utility Terrain Vehicles (UTVs)

R. 133, S. 222 **Effective Date: See Below**

This Act adds Article 5 in Chapter 2, Title 56, authorizing the operation of Utility Terrain Vehicles (UTVs) on certain public roads and establishes a regulatory framework governing their use. UTVs are defined as "a side-by-side, four-wheel drive, off-road vehicle intended to transport individuals, cargo, or both with a top speed over 55 miles per hour; a motor vehicle of at least 450 cubic centimeters; 80 inches or less in overall width; designed to travel on four or more wheels, two or four tracks, or combinations of four or more tracks and wheels; using a steering wheel for steering control; with a non-straddle seat; and with a Gross Vehicle Weight Rating of no more than 4,000 pounds." Individuals operating a UTV on a public highway must be at least 17, hold a valid driver's license that permits the operation of a motor vehicle at any time, and possess certain documentation including a license plate, registration certificate, and proof of liability insurance. Seat belts and other safety equipment such as operable headlights, brake lights, taillights, and turn signals are also required.

Counties and municipalities are authorized to regulate the hours, locations, and nighttime operation of UTVs within their jurisdiction but are prohibited from imposing taxes and fees on UTV operation. Registered UTVs are exempt from the payment of property taxes in the county in which the UTV or farm UTV is registered.

Section 2 amends § 56-1-10(37), revising the definition of "off road use only," to clarify instances in which the S.C. Department of Motor Vehicles (SCDMV) may brand a vehicle title to indicate that the vehicle was not manufactured for operation on public roads. Guidance is also provided regarding vehicles brought into South Carolina from other jurisdictions that do not meet federal motor vehicle safety standards.

Section 3 amends § 38-77-30(5.5)(a) to include road-registered UTVs within the definition of an "individual private passenger automobile." As a result, registered UTVs are subject to the state's private passenger automobile insurance requirements.

Section 4 adds § 56-2-5140 to allow farmers with a valid South Carolina Agricultural Tax Exemption card and driver's license to operate a UTV or similar vehicle with a top speed below 55 miles per hour within 10 miles of their agricultural operation without being subject to the restrictions that apply to other UTV operators.

Section 5 amends § 56-3-630 to classify UTVs as private passenger motor vehicles for registration purposes under state law, allowing them to be treated similarly to passenger vehicles when registered for road use.

Section 6 amends § 56-2-90(E) to require passengers under age 12 to wear seat belts when riding in golf carts on public roads. It also authorizes golf carts to operate within one-half mile of Division I collegiate athletic events and certain large arena or coliseum events during specified time periods when traffic is being managed by law enforcement. The provisions of this Section took effect on May 18, 2026.

All other sections of this Act take effect six months after May 18, 2026.

1. highway infrastructure projects of more than one linear mile or covering over two square miles in an area with underground facilities;
2. development projects located in areas with underground facilities; or
3. utility infrastructure projects that are also more than one linear mile or covering over two square miles in an area with underground facilities.

If a project meets the threshold of a large project under this threshold, special procedures are triggered to streamline coordination and notification among all stakeholders involved in the project.

Act No. 165—Aircraft Taxes

R. 136, S. 436 **Effective Date: May 18, 2026**

This Act amends § 12-43-220(g) to allow for fee in lieu of tax agreements to include commercial aircraft, beginning June 30, 2027, as part of a qualifying economic development project. This project is still subject to all other statutory requirements and approval by the Coordinating Council for Economic Development.

Act No. 169—School Guard Requirements

R. 148, S. 711 **Effective Date: May 18, 2026**

This Act amends § 59-63-60 to require any person assisting students cross the street, operating as a school crossing guard, or acting as a traffic controller relating to school pickup and drop-off must be equipped with high visibility equipment or attire that can be clearly seen by an approaching motorist. Individuals operating as traffic controllers must receive appropriate traffic safety training. The school district officials responsible for supervising such personnel are to be responsible for ensuring said personnel meet the requirements of this act. The South Carolina Criminal Justice Academy shall provide training to certified law enforcement officers so that they in turn may provide designated school traffic controllers appropriate training.

Act No. 175—Joint System Governance

R. 154, S. 829 **Effective Date: May 18, 2026**

Section 3 of this Act amends § 6-25-60 to revise the filing requirements and procedures for joint systems submitting information to the S.C. Secretary of State. It also authorizes the governor to appoint commissioners as an alternative to appointments made by a joint system's governing body and establishes qualifications and removal procedures for commissioners.

Section 4 amends § 6-25-70 to provide the process for the appointment of additional commissioners when new members join a joint system.

Section 5 amends § 6-25-80 to provide a process for joint systems to reconstitute themselves and allows existing members to withdraw before reconstitution occurs.

Finally, Sections 6 and 7 amend §§ 6-25-110 and 6-25-128 to authorize commissions whose members are entirely appointed by the governor to issue bonds and approve automatic bond extensions by majority vote without requiring separate approval from the governing bodies of the member entities.

Act No. 177—SCDOT Modernization

R. 156, S. 831 **Effective Date: See Below**

Section 1 of this Act amends § 57-1-410 to transfer the authority to appoint the Secretary of the S.C. Department of Transportation (SCDOT) from the Commission of the Department of Transportation to the governor, with Senate confirmation.

Section 2 provides that the current secretary shall continue in that capacity until that successor is appointed by the governor and confirmed by the Senate.

Sections 3-5 amend §§ 1-30-10 and 1-30-105 to abolish the Commission, devolve its authority to the secretary, and establish the secretary as the governing authority once the Commission expires.

Section 6 amends § 11-43-140 to designate the secretary as an ex officio member of the governing board of the S.C. Transportation Infrastructure Bank.

Sections 7 through 29 amend various sections of the Code to remove references to the Commission and transfer duties to the secretary or SCDOT relating to Infrastructure Bank project approvals, state road and bridge project planning, highway districts, securing right of ways and other purchases of real estate, and other SCDOT functions.

Section 30 amends §§ 57-1-360 and 57-1-370 to require the agency's chief internal auditor to be a certified public accountant, a certified internal auditor, or a certified fraud examiner, and to increase the scope of internal audits to all the SCDOT's activities, assets, and personnel. The state auditor must also employ an independent firm to conduct an audit of SCDOT every four years. Finally, the section requires SCDOT to assume the former Commission's duty of preparing the statewide long-range transportation plan in coordination with the Metropolitan Planning Organizations and local governments.

Section 31 amends § 57-3-20 to establish responsibilities for deputy secretaries (formerly division deputy directors).

Section 32 adds § 57-3-205 to authorize SCDOT to enter into a wide range of public-private partnership (P3) agreements with public or private entities for the planning, financing, construction, operation, and maintenance of transportation infrastructure and related facilities. It provides flexibility in structuring these agreements, including various contracting, financing, tolling, and revenue-sharing arrangements, and allows projects to be funded through user fees, grants, loans, bonds, and other financing mechanisms. The section establishes procurement and oversight procedures, including performance security requirements, best-value contracting methods, Joint Bond Review Committee (JBRC) review and reporting requirements, and filing requirements with the S.C. Secretary of State. Additionally, the section directs SCDOT to adopt regulations governing the solicitation, award, financing, and management of P3 projects and permits cooperative agreements with adjoining states for administering such arrangements.

Section 33 amends § 57-3-615 to limit tolling authority when expressly authorized by the General Assembly, when the toll or charge is limited to designated managed or choice lanes, or when approved through a public-private partnership agreement reviewed by the JBRC and approved by the State Fiscal Accountability Authority. Any charged managed or choice lanes must add new capacity rather than replace existing lanes and may use strategies such as pricing, vehicle eligibility requirements, or access controls to manage traffic flow. The section also allows existing tolls or usage charges that were in place as of January 1, 2026, to continue.

Section 34 adds § 57-3-790 to allow South Carolina to waive its 11th Amendment immunity and be sued in federal court for actions related to SCDOT's administration of federal environmental review responsibilities under the National Environmental Policy Act (NEPA) Assignment Program, provided certain legal and procedural requirements are met. The section also requires SCDOT to develop a NEPA Manual, publish annual reports on its performance and impacts under the program, and coordinate with other state agencies to help expedite environmental reviews and project delivery.

Section 35 adds § 57-3-800 to allow SCDOT to enter into reciprocal agreements with other jurisdictions, including the federal government, to enforce toll or usage violations. Section 36 adds § 57-5-1345 to require SCDMV to remit all toll related data.

Section 37 amends §§ 57-5-820 and 57-5-830 to require municipalities to approve or reject certain SCDOT projects within 180 days of receiving notice, with failure to respond deemed approval; conditional approvals are prohibited, and a rejection will cancel the project unless the governor determines it is in the state's best interest. Municipalities may review and approve plans for highway projects within their boundaries, but that review cannot delay project schedules, and municipalities may be responsible for costs caused by unreasonable delays; certain bridge replacement and improvement projects are exempt from municipal review and approval.

A provision in Section 38 amends § 57-5-1330 to authorize SCDOT to enter into short- or long-term agreements with political subdivisions to support the planning, financing, construction, maintenance, and operation of choice lane facilities. It also allows revenues generated through these agreements to be pledged toward project financing and bond obligations.

Section 41 adds §§ 57-5-1710 and 57-5-1720 to authorize SCDOT to use phased design-build and construction manager/general contractor project delivery methods for highway projects, allowing contractors to participate in reconstruction planning, design review, scheduling, and cost development before construction begins. Both methods require the establishment and independent verification of a guaranteed maximum price before construction proceeds, and the department must report on the effectiveness of phased design-build projects to the JBRC.

Section 42 amends § 56-5-4210 to require the imposition of any weight restrictions by local authorities with respect to highways under their jurisdiction must first be approved by SCDOT on any highways transferred to local authorities after July 2026.

Section 43 amends § 11-35-710 to provide limited exemptions for SCDOT from state procurement code for certain phases of transportation projects.

Section 44 amends § 12-28-2740 to require county legislative delegations to appoint county transportation committees (CTCs) with representation from both municipalities and unincorporated areas and to ensure committee membership and transportation plans are publicly posted online. County legislative delegations have 90 days from July 1, 2027, to comply with the above provision.

This section also requires CTCs to maintain and update a countywide transportation plan at least every four years, using project selection criteria such as road and bridge conditions, safety, traffic efficiency, and economic development, and publish this plan on the county website. Expenses related to preparing a plan may be incurred from C-funds. Additionally, this section requires a CTC to comply with notice and minute requirements found in the Freedom of Information Act, including a requirement that the agenda shall include any proposed actions of the CTC in any amount requested to be allocated. Finally, this section prohibits county transportation committee members and employees from accepting or soliciting money, gifts, employment, political favors, or anything of value intended to influence their official decisions or actions. Violations are punishable as a felony with up to five years' imprisonment and permanent disqualification from holding public office, and committee officials and employees are subject to the State Ethics Act.

Section 46 adds § 57-5-1800 to establish a Pothole Mitigation Program within SCDOT for the purpose of public reporting of pothole locations within the state highway system in each county. SCDOT must annually allocate $15 million from the Infrastructure Maintenance Trust Fund for full depth pavement repairs as identified by the program.

Section 49 adds § 57-1-375 to provide that if a county appropriates funds for a project that is on the state priority list, SCDOT must reprioritize the next project within that county also on the list in place of the project funded by the county, excluding bridge projects.

Sections 6, 32, 40, 41, and 43 took effect on July 1, 2026. All other sections of this Act take effect July 1, 2027.

Act No. 180—Underground Storage Tank Site Rehabilitation Funds

R. 160, S. 893 **Effective Date: May 18, 2026**

Section 2 of this Act amends § 42-2-40 to increase the maximum amount that may be paid for the rehabilitation of sites contaminated with petroleum or petroleum products released from an underground storage tank (UST) from $1 million to $2 million per occurrence. This section also lowers the minimum amount for which a monthly transfer from the State Underground Petroleum Environmental Response Bank (SUPERB) account to the SUPERB Financial Responsibility Fund (SFRF) and requires DES to transfer from the SFRF to the SUPERB account any funds exceeding $1 million.

Section 3 amends § 44-2-60 to increase the annual UST registration renewal fees that are allocated to the SUPERB account to be used to pay the usual, customary, and reasonable cost for site rehabilitation.

Act No. 181—Rural Emergency Hospitals

R. 162, S. 895 **Effective Date: May 18, 2026**

This Act amends § 44-7-130(17) to include all hospitals that convert to Rural Emergency Hospitals according to 42 CFR Part 485 Subpart E and Section 125 of the Consolidated Appropriations Act of 2021 in the definition of "hospital."

Act No. 182—Judicial Salaries

R. 163, S. 1005 **Effective Date: May 18, 2026**

This Act amends § 14-1-200 to increase family court judges' salaries at 95 percent of the salary established for Associate Justices of the S.C. Supreme Court.

Act No. 183—Poll Worker Pay

R. 176, H. 3551 **Effective Date: See Below**

Section 1 of this Act adds § 9-1-10(8)(c) to change the definition of "earnable compensation" used to calculate state retirement benefits by excluding payments made to election managers and clerks that are not subject to the Federal Income Contributions Act (FICA) tax under the Internal Revenue Code.

Section 2 adds § 12-6-1120(12) to exempt compensation earned by election managers and clerks from state income taxes to the extent the compensation is not subject to FICA tax and is excluded from gross income calculations.

This Act took effect on May 18, 2026, and applies to tax years beginning after 2025.

Act No. 185—Workers' Compensation

R. 187, H. 3874 **Effective Date: May 18, 2026**

This Act amends § 42-15-90(C) to revise the process used by the Workers' Compensation Commission to develop and review medical fee schedules, with the goal of improving injured workers' access to medical treatment and the delivery of care.

Act No. 190—SC Protected Lands and Conservation Coordination Act

R. 209, H. 5069 **Effective Date: May 18, 2026**

This Act adds § 48-61-110 et seq., to institute the South Carolina Protected Lands and Conservation Coordination Act. The Act acknowledges that approximately 3.4 million acres are currently protected through various conservation mechanisms and that it is the long-term goal of the state to increase protected land to 7 million acres by the year 2050. Progress towards this goal will be measured by acres of protected land established or enhanced through voluntary conservation mechanisms.

Act No. 191—School Board Ethics

R. 221, S. 70 **Effective Date: See Below**

Section 1 of this Act adds Article 5 to Chapter 19, Title 59 to eliminate the existing orientation requirements for local school board members and require the State Board of Education to develop and adopt a model code of ethics for local school board members. Within three months of the State Board's adoption of the model code, each local school board at a regularly scheduled meeting must adopt its own code of ethics, modeled after the State Board's code, and submit a copy to the South Carolina Department of Education within 30 days.

Section 2 amends § 59-19-45 to establish further requirements governing the content and implementation of a local training program for school board members.

The Act takes effect upon approval of the governor but must be completed by December 31, 2026. The training program referenced in § 59-19-45(B) must be offered by the department and completed by each board member by May 18, 2027.

Act No. 192—Prostitution Penalties

R. 222, S. 235 **Effective Date: May 18, 2026**

Section 1 of this Act amends Sections 16-5-90 through 16-15-110 to revise the provisions and increase the penalties for committing the crime of prostitution and creates a related offense of sexual grooming. All offenses under this Act must be tried in magistrate court.

Section 2 adds § 16-15-115(C) to provide a process for a person to plead guilty to the offenses listed in the Act. The person must pay a $150 fee that cannot be waived, reduced, or suspended, unless they are indigent. The proceeds from this fee must be paid to the state treasurer within 30 days of receipt. The state treasurer shall transmit these funds to the Prosecution Coordination Commission which shall then apportion these funds among the 16 judicial circuits on a per capita basis equal to the population in that circuit based on the most recent census. The funds must be used for drug treatment court programs only.

Act No. 197—University Campus Events Zoning

R. 233, S. 832 **Effective Date: May 18, 2026**

This Act amends § 53-1-20 to prevent a county or municipality from prohibiting, restricting, conditioning, delaying, or requiring land use approval for an event held on the campus of a state-supported institution of higher learning if the institution's governing board has approved the event. The Act further provides that local governments may not base such actions on zoning ordinances or other local land use rules or regulations.

Act No. 198—Child Fatality Advisory Committee

R. 234, S. 845 **Effective Date: May 18, 2026**

Section 1 of this Act amends § 63-11-1930(A) to include the Executive Director of the South Carolina Commission for Community Advancement and Engagement as a member of the State Child Fatality Committee.

Section 2 amends § 63-11-1930(B) outlining that members of the committee may be reappointed to successive terms but may not continue serving in a holdover capacity for more than 180 days after their term expires. It also clarifies that, for purposes of establishing a quorum, only members who have been officially appointed and are duly qualified may be counted.

Act No. 203—Education Capital Improvements Sales and Use Tax

R. 250, H. 4589 **Effective Date: May 18, 2026**

This Act amends § 4-10-470 to allow Dorchester and Union counties to impose local option education capital improvement sales tax (ECI) by providing two new alternative options for qualification.

NOTE: SCAC discovered a drafting error in the final version of the bill that references a wrong code section in § 4-10-470(G)(3). This will need to be fixed in 2027 before an ECI tax may be imposed in Union County.

Act No. 205—Fingerprinting and Offenses by Minors

R. 257, H. 5120 **Effective Date: May 18, 2026**

This Act amends § 63-19-2020 to allow SLED to obtain the fingerprint and photograph records of juveniles taken into custody by the Department of Juvenile Justice. SLED must keep the juvenile fingerprint records separate from the fingerprint records of adults and may only transfer these records to the Federal Bureau of Investigation under certain circumstances, including identifying a missing or runaway child.

Act No. 208—Cryptocurrency

R. 131, S. 163 **Effective Date: May 19, 2026**

This Act adds § 34-47-10 et seq. to establish a comprehensive regulatory framework addressing cryptocurrency, blockchain technology, digital asset mining, and central bank digital currencies (CBDCs). State agencies and local governments are prohibited from accepting or requiring payment using CBDCs for taxes, fees, permits, or other governmental payments and may not participate in any Federal Reserve or federal government pilot program which involves testing the use of CBDC. State and local governments are also prohibited from restricting individuals or businesses, by way of taxes, fees, or assessments, from accepting cryptocurrency or other CBDCs as payment for lawful goods and services or from using self-hosted hardware wallets to maintain control of their digital assets.

The Act also limits the ability of local governments to impose regulations on digital asset mining businesses operating in industrial zone areas. Additionally, local governments may not subject digital mining operations to restrictions or noise standards that are more stringent than those that are generally applicable to other businesses in the same area and are prohibited from rezoning a digital mining operation without following established notice and public comment periods. Digital asset mining businesses may appeal a change in zoning to the proper court of jurisdiction.

The remaining portions of the Act establish operational requirements for digital asset businesses, including energy use restrictions and licensing or securities exemptions. The South Carolina Attorney General is also expressly authorized to institute actions alleging fraud against an individual who or business that fraudulently claims to be providing digital asset mining or staking services.

Act No. 211—SC Safeguarding American Veterans' Benefits Act

R. 146, S. 695 **Effective Date: May 19, 2026**

Section 1 of this Act adds Article 8 to Chapter 11, Title 25, to create the "South Carolina Safeguarding American Veterans' Benefits Act."

Section 2 establishes consumer protection requirements governing individuals and businesses that aid with veterans' benefits claims. The Act defines key terms related to veterans' benefits matters and generally prohibits compensation for preparing, advising, presenting, prosecuting, or referring veterans' benefits claims except as permitted under federal law. A benefits provider must not guarantee approval, an amount, or a percentage of benefits, and the Act bars the collection of upfront or non-refundable fees. Any compensation agreement must be in writing, contingent upon an increase in benefits awarded, and is capped at the lesser of five times the monthly increase in benefits or $12,500. Veterans, within one year of separation from active duty, generally may not be charged for assistance unless they acknowledge and waive available free services.

The Act also requires paid service providers to disclose that they are not affiliated with the U.S. Department of Veterans Affairs, the South Carolina Department of Veterans' Affairs, or veterans' service organizations and must notify claimants that free assistance may be available through those entities, including using county veterans' affairs officers. Additionally, service providers are prohibited from using a veteran's personal username, password, or login credential to access medical, financial, or government records and shall not employ any medical provider to perform examinations in connection with these services. Identity verification and criminal background checks are required for individuals who will have access to veterans' medical or financial information. These requirements do not apply to certain federally accredited representatives and agents, licensed attorneys acting in specified capacities, or employees of South Carolina Veterans' Homes performing duties within the scope of their employment.

Act No. 213—Election Protests/Municipal Election Dates

R. 177, H. 3556 **Effective Date: See Below**

Section 1 of this Act amends § 7-17-560 to modify the process for protesting and contesting the election of county officers, less than county officers (i.e., a school board member), and municipal officers. This Act also allows the state executive committee to require a bond of surety of no more than $750 as payment for reasonable costs of hearing a protest in the event the election challenge is denied.

Section 2 of this Act amends § 7-17-570 to require appeals from the state executive committee to go directly to the Supreme Court. The Court may impose a filing fee to hear these appeals.

Section 8 of this Act amends § 5-15-50 to require municipalities to establish general elections in odd-numbered years as follows:
1. on the first Tuesday after the first Monday in April; or
2. on the first Tuesday after the first Monday in November.
3. If the first Tuesday after the first Monday in November of odd-numbered years is already the time for general elections, no change is necessary.
4. If within 90 days of the effective date of this subsection a municipality fails to establish by ordinance, an election date as provided above, then the time for the general elections within that municipality is the first Tuesday after the first Monday in November in odd-numbered years.
5. Municipalities already conducting their general elections in even years on the first Tuesday after the first Monday in April or November are grandfathered under this Act and may continue to conduct their elections as scheduled.

Sections 1 and 2 of this Act took effect on May 19, 2026. Section 8 of this Act takes effect on January 1, 2027.

Act No. 214—Evictions

R. 194, H. 4270 **Effective Date: January 1, 2027**

Section 1 of this Act adds § 30-2-60 to require the removal of eviction filings and records from the public index and any files publicly accessible and available for public record seven years after the case is finalized or filed if no further action is taken. These filings and records include cases ending in an eviction order, writ of ejectment, settlement, or payment of the judgment.

Section 2 clarifies that the designated agency is responsible for removing these filings and records from the public index.

Act No. 222—Public Transit Trespass

R. 224, S. 399 **Effective Date: May 19, 2026**

This Act adds § 16-11-635 to require that anyone entering a transit facility or using public transportation to comply with transit authority rules and applicable laws. Transit officials may remove individuals who violate the code of conduct or commit crimes and issue written warnings prohibiting re-entry for a specified period. The warning must include the violation, duration of the ban, and appeal process, and generally apply to all transit facilities and services. A person may appeal the warning within five business days, and re-entry during the ban period without legal justification is a misdemeanor punishable by a fine up to $200, up to 30 days in jail, or both. The Act may be enforced by law enforcement and supplements existing trespass laws. Violations would be heard in municipal or magistrate courts, potentially increasing the number of cases handled by those courts.

Act No. 223—Investment of Funds by Political Subdivisions

R. 226, S. 420 **Effective Date: May 19, 2026**

This Act amends § 6-5-10 to allow a qualified retiree post-employment benefits trust to invest in investment-grade debt securities issued by U.S. corporations when at least two of S&P, Moody's, or Fitch assign investment-grade ratings, with the lowest rating governing eligibility. If a security is later downgraded below investment grade, the political subdivision must take appropriate action within a reasonable period consistent with its fiduciary responsibilities. This investment authority applies only to assets held in a qualified retiree post-employment benefits trust for retiree benefits and requires those assets to be separately accounted for from other political subdivision funds.

Act No. 224—Monuments

R. 228, S. 508 **Effective Date: May 19, 2026**

This Act amends § 10-1-165 to prohibit the relocation, removal, disturbance, alteration, renaming, or rededication of monuments, memorials, and public places that commemorate wars, historic figures, groups, events, or African American and Native American history when they are located on public property owned by the state or any of its political subdivisions, such as counties, cities, or other local government entities. Additionally, the Act forbids adding new plaques, markers, digital messaging devices, or similar items related to a monument unless they were part of the original memorial. A monument or memorial honoring a specific group of people may be updated to include additional names of individuals who were not known or had not yet qualified when the monument was originally erected. Any exception requires the General Assembly to pass a joint resolution specifically authorizing the change, and no one may interfere with efforts by the responsible public body to protect and preserve these monuments and memorials. This Act further allows affinity organizations and monument preservation organizations, as defined in the Act, to bring lawsuits to stop violations, seek restoration of damaged monuments, and recover attorney's fees and court costs if successful. These organizations must provide 90 days' notice before filing suit. Finally, the Act allows monuments to be relocated only in limited circumstances, generally requiring placement in a location of equal or greater prominence, directs the Department of Archives and History to establish maintenance and restoration procedures, and permits certain updates to military and first responder memorials consistent with their original purpose.

Act No. 227—Abandoned Buildings Tax Credit/Low-Income Housing Exemption

R. 236, S. 853 **Effective Date: See Below**

This Act amends § 12-67-120(1) to clarify that an abandoned building does not need to have been used for income-producing purposes before abandonment to qualify for the credit and deletes the definition of "state-owned abandoned buildings."

Section 3 amends §§ 12-67-140(B)(1) and 12-67-140(B)(5) to require taxpayers to file a Notice of Intent to Rehabilitate with the S.C. Department of Revenue (DOR) before obtaining a building permit and prohibits the use of these tax credits as collateral for debt.

Section 4 amends § 12-67-160 to consolidate the abandoned buildings certification and its application process by no longer separating the state-owned abandoned buildings process.

Section 5 amends the Code to further restrict DOR from approving certain nonprofit housing corporation property tax exemption applications for tax years 2026 and 2027 that are filed on or after June 30, 2026. This restriction does not apply to qualifying low-income housing properties owned by nonprofit housing corporations that meet specified federal safe harbor requirements. The provision expires on June 30, 2027.

This Act took effect on May 19, 2026.

Act No. 228—Municipal Tax Relief Act

R. 238, S. 866 **Effective Date: May 19, 2026**

This Act adds § 5-41-110 et seq., to allow certain municipalities to impose up to a 1% municipal sales tax.

The Act adds § 5-41-120 to allow a municipality wholly or partially located in a county that has not enacted as of January 1, 2026, a transportation or local sales and use tax pursuant to Chapter 10 or Chapter 37, Title 4 or any local law, to impose a sales and use tax not to exceed 1% by ordinance, subject to a referendum to be held at the next general election which must be after the 2026 General Election. It also authorizes a municipality wholly or partially located in a county that has never imposed any tax referenced above to impose the tax allowed by this Act at any general election. This mirrors the county sales and use tax provisions found in § 4-10-300, et seq., and only applies to municipalities located in Beaufort, Greenville, and Oconee counties. If a municipality is only located partially in a qualifying county, then the municipality may only impose the sales and use tax in the portion of the municipality located within the qualifying county. Twenty percent of the revenue must be used for property tax relief with the remaining revenue available to be used for transportation, infrastructure, parking lots or garages, core local government services, administration buildings, civic centers, police stations, fire stations, or any combination of the above projects.

Section § 5-41-180 provides that the tax cannot be reimposed if it would cause the cumulative rate of state and local sales and use taxes in any portion of the municipality to exceed 9%.

Act No. 229—Seizures in the Workplace

R. 240, S. 935 **Effective Date: May 19, 2026**

This Act adds § 44-1-320 to require DPH to develop informational pamphlets or posters that provide guidance on administering seizure first aid to individuals who experience a seizure in the workplace. The Act also requires the chief executive officer of each state governmental entity to display the pamphlet or poster in a prominent location that is regularly accessed by employees.

Act No. 230—Hospital Hallway Beds

R. 241, S. 958 **Effective Date: May 19, 2026**

This Act adds § 44-7-255 to define a "justified emergency" and allow patient beds to be used in hallways, corridors, and other areas of egress during a justified emergency if a designated member of the hospital's emergency leadership team, as identified in the hospital's policies and procedures, determines that all other appropriate treatment space has been exhausted, and patient health and safety would be at risk without using these areas. The determination must be documented within seven calendar days of the emergency beginning on an electronic form including general information developed by DPH. During a justified emergency, hospitals may use beds in hallways, corridors, or egress areas only when necessary for patient care and must remove them when no longer needed. Hospitals must maintain clear pathways, keep exits unobstructed, and avoid placing structures that interfere with fire protection systems. Hospitals must also establish written emergency protocols and ensure employees involved in patient care are familiar with them.

Act No. 232—Fingerprinting of Child Welfare Service Workers

R. 243, S. 996 **Effective Date: May 19, 2026**

This Act amends § 63-13-190(A)(2) to delete the prior provision and clarify that only a volunteer or an employee of a contractor or subcontractor who contracts with the Department of Social Services for the delivery of child welfare services and has direct unsupervised contact with a child must undergo a state fingerprint-based background check.

Act No. 233—Designation of Representation in Magistrate Court

R. 246, H. 3335 **Effective Date: May 19, 2026**

Section 1 of this Act amends § 33-1-103 to add housing authorities to the list of entities able to designate an employee or principal to represent it in magistrates court.

Section 2 of this Act adds § 31-3-70 to clarify a housing authority may designate an employee or a manager to represent the housing authority in magistrates court as provided in Section 33-1-103.

Act No. 238—Racing Facilities

R. 252, H. 4706 **Effective Date: May 19, 2026**

This Act amends § 63-13-190 to provide that automotive racing facilities cannot be subjected to nuisance or taking causes of action from a surrounding landowner, as long as the racing facility is in good standing regarding permitting for construction. The Act clarifies that it does not limit a law enforcement agency or government entity from taking nuisance actions that are not related to lawful construction or operation of a racing facility. The Act does not apply in situations where a racing facility expands operation of racing event days beyond a factor of two beyond its prior pattern of operation.

Act No. 240—Gross Proceeds

R. 255, H. 5093 **Effective Date: July 1, 2026**

Section 1 of this Act adds § 12-36-90(2)(m) to expand the definition of gross proceeds of sales to exclude payments made under contracts between the state or its political subdivisions and providers of Emergency Services IP Network services that support South Carolina's Next Generation 911 system.

Section 2 adds § 12-21-2420(18) to exempt admission charges collected by qualifying local chambers of commerce from the admissions tax. To qualify, the chamber must be a nonprofit organization under Section 501(c)(6) of the Internal Revenue Code and may not use earnings for the benefit of private individuals or stakeholders.

Section 3 adds § 12-36-2120(79)(H) to clarify that the term "taxpayer" for purposes of the sales tax exemption includes related persons as defined under Section 267(b) of the Internal Revenue Code. This allows certain related entities to be treated consistently under the exemption.

Act No. 241—Manufactured and Modular Homes / Residential Improvement Districts

R. 256, H. 5113 **Effective Date: May 19, 2026**

Section 1 of this Act amends § 6-29-735 to prohibit local governments from applying new zoning regulations or other restrictions to a property when a preexisting manufactured or mobile home is replaced with a new manufactured or mobile home, if those restrictions would not have applied to the home being replaced.

Section 2 amends § 6-29-735 to establish minimum construction, design, and foundation standards for single-family, on-frame, modular homes that were manufactured or placed in South Carolina after January 1, 2005. As part of the foundation requirements, modular homes that are located in flood-prone areas may require specialized foundations designed by licensed engineers or architects that must be approved by the local jurisdiction. Property owners may also appeal requests for variances from the certification or foundation requirements through the existing appeals process provided by statute.

Section 3 amends § 6-35-30 to allow a county or municipality to establish a joint residential improvement district (RID) that includes geographic areas within the jurisdiction of another governmental entity and may exercise all powers authorized under Chapter 35, Title 6, in those areas. The joint RID must be approved by the county, through an ordinance, and by the municipality, by way of a resolution, expressing the consent of each jurisdiction to create and participate in the RID. Additionally, only the owner of real property may request, by petition pursuant to § 6-35-118, to participate in the RID and have assessments imposed to defray the cost of improvements implemented within the district.

Act No. 242—Internet and Communications Service Providers Equipment

R. 258, H. 5122 **Effective Date: See Below**

This Act amends § 58-9-3100 to exempt from sales tax all supplies, technical equipment, machinery, and electricity purchased by internet access and communications service providers for use in producing, broadcasting, or delivering internet access services, communications services, or both. The combined state and local sales tax exemption is limited to $10 million annually. The Act also directs DOR to process refund claims and distribute refunds to eligible internet access and communications service providers. Data centers are not eligible to claim this exemption. This Act took effect on May 19, 2026, and applies to tax years beginning after 2025.

Act No. 243—Unemployment Tax/Business Personal Property Tax

R. 264, S. 688 **Effective Date: See Below**

Section 1 through 5 of this Act amend §§ 41-31-5, 41-31-45, 41-31-350 and 41-31-370 to change the calculation of the benefit ratio by the Department of Employment and Workforce for future tax years and to change the amount of the income needed to pay unemployment insurance benefits to ensure solvency of for the State Unemployment Insurance Trust Fund. Finally, the Act removes the $1,000 cap on the 10% penalty incurred for failure to file a quarterly wage report and failure to pay taxes due.

Section 6 adds § 12-37-220(B)(54) to exempt the first $10,000 of net depreciated business personal property owned by a qualifying small business from ad valorem taxation, subject to the filing of an exemption application. A "small business" is defined in this section as an independently owned and operated commercial retail, industrial, or nonprofit entity, including affiliates, whose owners pay South Carolina income taxes and employs fewer than 100 full-time employees or has annual gross sales under $10 million.

Section 7 amends § 12-37-900 to create tax relief for certain businesses. Manufacturers with inactive equipment at a nonoperational facility may temporarily exclude that property from ad valorem taxation, while small businesses with less than $10,000 in net depreciated business personal property are exempt from paying business personal property tax if they certify their eligibility.

Section 8 adds § 12-37-980 to clarify that despite any other law, all business personal property that must be reported for property tax purposes must be filed with DOR. The property is then taxed by the local jurisdiction where it is located.

Sections 6, 7, and 8 took effect on July 1, 2026, and apply to property tax years after 2026.

Section 9 adds § 12-20-50(D)(1) to allow a corporation with its corporate headquarters in this state to exclude up to $50 million in equity contributions from qualifying entities from its paid-in or capital surplus when calculating its annual license fee, provided it obtains certification from the South Carolina Research Authority verifying the contributions qualify. A "qualifying entity" includes a venture capital fund, as defined in federal regulations, an angel or accredited investor, or a private investment firm that does not publicly solicit capital, other than from other qualifying entities, and qualifies for an exemption under the Investment Company Act of

1940. To claim the exclusion, the corporation must file an annual report with DOR identifying each qualifying entity, the date and amount of each equity contribution, how each entity meets the eligibility criteria, and any other required information, and must maintain detailed records tracking and segregating all such contributions. This section took effect on July 1, 2026, and applies to the tax year beginning after this date.

Act No. 244—Highway Construction Relocation Costs

R. 265, H. 3768 **Effective Date: May 22, 2026**

This Act amends Act 36 of 2019 to extend the expiration date to from July 1, 2026, to July 1, 2032. Act 36 of 2019 specifies that an entity undertaking a transportation improvement project must bear the full cost to relocate water and sewer lines for small public water or sewer utilities and up to 4% t of the original construction bid amount for large public water or sewer utilities. Extending the sunset prevents public water and sewer utilities from being responsible for all of these costs beginning July 1, 2026.

Act No. 246—Sine Die

R. 127, S. 238 **Effective Date: June 25, 2026**

This Act amends § 2-1-180, relating to adjournment of the General Assembly and conditions for extended session, to provide that the sine die date for adjournment may is automatically extended if the House of Representatives does not give third reading to the annual appropriations bill or capital reserve fund resolution on or before March 10. If this occurs, the President of the Senate and the Speaker of the House of Representatives may call their respective bodies into session after sine die and up until June 30 to complete these two pieces of legislation. The Act also provides that the General Assembly's period to review state regulations is from the second Friday in May through the second Monday in January.

Act No. 249—Paid Family Leave

R. 266, S. 11 **Effective Date: October 1, 2026**

Section 1 of this Act amends § 8-11-150 to redefine "[e]ligible state employee" to include "any person employed by a four-year or postgraduate institution of higher education under the control of the state or a technical college supported by an under the control of the state who occupies a fulltime equivalent, temporary grant or time limited position." This section also adds stillbirth to the list of reasons an employee is entitled to paid parental leave and increases the amount of paid parental leave for eligible state employees who do not give birth from two to four weeks, based on an employee's average workday. Finally, this section allows an employer to require that an employee use paid parental leave before using annual leave if the employee's leave is taken pursuant to the Family Medical Leave Act.

Section 2 amends § 8-11-155 to extend the above language to eligible state employees that are primarily responsible for furnishing the care and nurture of a child after the initial legal placement of the child by adoption.

Act No. 251—Small Business Regulatory Freedom Act

R. 268, H. 3021 **Effective Date: June 30, 2026**

Section 2 of this Act amends § 1-23-115(B) to require that if the final assessment reports on regulations which have a substantial impact prepared by the Office of Research and Statistics of Revenue and Fiscal Affairs Office for each state agency indicate that the regulation's economic impact is estimated to equal or exceed $1 million over five years, then the S.C. Senate and the House of Representatives are required to approve the regulation by a joint resolution.

Sections 3 and 4 remove §§ 1-23-120(J) and 1-23-270(F) which require state agencies that promulgate or administer regulations to conduct a formal review of all regulations every five years.

Sections 5 and 6 amend §§ 1-23-380(5) and 1-23-610 to provide that "in interpreting a statute or regulation, the court shall not defer to the agency's interpretation of the statute or regulation and instead shall interpret the statute or regulation de novo."

Section 7 adds Article 4 to Chapter 23, Title 1 of the Code to create a regulatory review process by the Legislative Audit Council for the formal review of all state agencies' regulations at least every five to eight years. This section also provides penalties for noncompliance.

Act No. 252—Ejectment of Unlawful Occupants

R. 269, H. 3387 **Effective Date: June 30, 2026**

Section 1 of this Act adds § 45-2-65 to provide conduct for which the operator of any recreational vehicle park may remove or cause any transient guest of the park to be removed.

Section 2 adds § 27-37-200 et seq. to, among other things, authorize a property owner or representative of the property owner to seek relief for the removal of a person or persons unlawfully occupying property containing a residential dwelling by filing a verified petition with the clerk of court or chief magistrate of the county in which the property is located. The section also allows the authorized enforcement official, including the county sheriff in the county in which the property is located, to arrest any person found in the dwelling for trespass, outstanding warrants, or any other legal cause. The official is entitled to the same fee for the service of the ex parte order granted by the court that is provided for the execution of a warrant for ejectment. This section also allows any person removed without just cause to bring a civil cause of action and provides civil immunity to arresting and assisting law enforcement officers and their employing entities and superiors when a law enforcement officer acts in good faith reliance of this section.

Section 3 adds § 16-11-790 to provide penalties for persons who unlawfully detain, occupy, or trespass upon a residential dwelling and who intentionally cause $1,000 or more in damages; persons who list or advertise residential real property for sale or rent knowing that they have no legal title or authority to do so; and persons who, with the intent to detain or remain upon real property, knowingly and willfully present to another person a false document purporting to be a valid lease agreement, deed, or other instrument conveying real property rights.

Section 4 amends § 47-4-800 to prohibit a court from staying an execution of a judgment for ejection and to allow, upon appeal to the circuit court, the tenant to file an affidavit with the circuit court or the magistrate to pay rent in exchange for a stay of the execution of a judgment for ejectment.

Act No. 256—U.S. Produced Iron and Steel

R. 273, H. 4709 **Effective Date: June 30, 2026**

This Act adds § 11-35-5350 to require a public entity—including any political subdivision or any agency, department, institution, or other public entity of it—entering into a contract for a public works project or for the purchase of materials for a public works department, to include in the contract a requirement that any iron or steel product permanently incorporated in the project be produced in the United States, with exceptions.

Act No. ______—Annual Appropriations Act

R. 276, H. 5126 **Effective Date: August 11, 2026**

The Appropriations Act generally contains several temporary statutory provisions, which are referred to as provisos. Temporary provisos are effective only for the fiscal year addressed in the budget act and appear in Part IB of the Act, hence the label Part IB provisos or temporary provisos. Many Part IB provisos are adopted every year as part of the budget process with little or no changes, while others are truly temporary in nature and only appear for one or two years. The effective date of all Part IB provisos is the fiscal year in which the act has been passed, which in this case is Fiscal Year 2026-2027.

Part 1A:

Part 1A contains the appropriation of recurring dollars. The FY 26-27 Appropriations Act includes, among other items of interest, **increased funding to the Local Government Fund (LGF) by $15,294,812 statewide**. The budget also includes **$12 million** for the Rural Stabilization Fund, the same amount that was allocated last year (see proviso 113.8).

Other funding of note in part 1A includes:

- $67 million to cover a 2% base pay increase for state employees;
- $308.7 million for income tax relief *(see **H. 4216**)*;
- $81 million for property tax relief via the homestead exemption increase adopted by the Budget Conference Committee *(see proviso 117.220 below which increases the exemption from the first $50,000 to the first $75,000)*;
- $750,000 in recurring money for PTSD treatment for first responders;
- $3 million in recurring money to Labor, Licensing and Regulation for the V-SAFE Fund;
- $1.18 million in recurring money for the Firefighter Cancer Benefit Plan;
- $2.5 million in total funding to the Department of Behavioral Health and Developmental Disabilities for the Alternative Transportation Program;
- $443,747 in recurring money to the Councils of Governments for financial support staff;
- $1.2 million in additional recurring funding for aid to public library systems;
- $825,000 to the Department of Parks, Recreation, and Tourism for regional tourism promotions, $10 million in one-time money for beach renourishment grants, $7.275 million in total funding for destination-specific marketing grants, and $5 million in one-time money for the "Play it Forward" request for the sustainable funding of South Carolina State Parks;
- $1 million recurring and $10 million in one-time money to the Rural Infrastructure Authority (RIA) for the Rural Infrastructure Fund and $1 million recurring and $10 million in one-time money for the statewide water and sewer fund;
- $2 million in one-time money to the Department of Natural Resources for Conservation Districts;

- $1 million recurring and $2 million in one-time money to the Department of Commerce (SC Commerce) for LocateSC site readiness, as well as $5 million in one-time money for "Rural Development" *(see proviso 50.28 below)*;
- $1 million in one-time money to the Department of Public Health for disaster readiness *(see proviso 31.49 below)*;
- $20 million in one-time money to the Department of Agriculture (SCDA) for the Growing Agribusiness Fund;
- $15 million in one-time money to the State Board for Technical and Comprehensive Education for the "ReadySC" program;
- $2.5 million in recurring funding to the Department of Environmental Services (DES) for AI Modernization of Permit Processing *(see proviso 55.26 below)*;
- $72.8 million in funding to the South Carolina Emergency Management Division (SCEMD) for Federal Emergency Management Agency (FEMA) matches for federally declared disasters and $5 million in one-time money for the SC Public Assistance Program;
- $7.5 million in total funding to the Office of Resilience for statewide mitigation projects and $1 million in one-time money for the "Bridge Box Flood Monitoring Program;"
- $35 million in one-time money and $2 million recurring to the Conservation Bank for land conservation;
- $50 million in one-time money to the South Carolina Department of Transportation (SCDOT) for bridge modernization, $12.5 million in one-time money for the road buyback program *(see proviso 84.18 below)*, and $2.5 million in one-time money for off-interstate litter pickup;
- $175 million in one-time money to County Transportation Funds for the County Transportation Committee Acceleration Program;
- $27.5 million in total funding to the Division of Aeronautics for airport development programs;
- $19.75 million in one-time money to the Judicial Branch for a Rural County Courthouse Stabilization Fund and $10 million in one-time money for modernizing the case management system;
- $24.5 million in total to the State Law Enforcement Division (SLED) for the service contract for an 800 MHz radio system *(see proviso 117.200 below)*;
- $691,000 in recurring money to the Commission on Indigent Defense for public defender technology and digital storage *(see proviso 61.14 below)*;
- $10.5 million in one-time money to the Election Commission for statewide voting system upgrades;
- $190,000 from the General Fund to exempt poll worker pay from income tax;
- $1.5 million recurring and $7 million in one-time money to the Department of Veterans Affairs for the Military Enhancement Fund; and
- $3 million in one-time money to the South Carolina State Housing Finance and Development Authority (SC Housing) for the "Made it Home!" program relating to affordable housing *(see proviso 42.7 below)*.

Part 1B:

** The following provisos of interest were **added** or **substantially amended** by the General Assembly in this year's budget:*

27.1. LIB: Aid to County Libraries Allotment. This new proviso allots the amount appropriated in this section for "Aid to County Libraries" to each county on a per capita basis according to the official United States Census For 2020, as aid to the county library. No county will receive less than ***$200,000*** **(updated from $150,000)**. Counties will receive their allocations in two equal parts.

31.49. DPH: Disaster Readiness Fund. This new proviso establishes an interest-bearing Disaster Readiness Fund within the Department of Public Health to support emergency response activities, including medical sheltering and medical equipment power shelters. All FY 26-27 disaster readiness appropriations and any related funds must be deposited into the fund. Unexpended balances may be carried forward, and any reimbursements or cost recoveries must be returned to the fund for future disaster response needs.

42.7. HFDA: Workforce Housing. This new proviso authorizes the House Finance and Development Authority to use any appropriated funds for the Made it Home! Program to address the lack of affordable home ownership across the state by facilitating the new construction of affordable single-family homes. The authority is authorized to expend federal or other funds for the same purpose. The authority shall develop program guidelines, reporting requirements, down payment assistance, and homebuyer eligibility requirements and establish criteria for awarding distribution to participating partners. Also, the authority may establish a fund separate from the state General Fund that consists of monies received or authorized and any other sources of revenue, public or private, including donations for the purpose of the program. Any of the remaining $3 million appropriated to the First-time Homebuyers Workforce Housing Program in the 2025-26 budget may be carried forward for this purpose.

43.7. FC: Response to Declared Emergencies. In the event of a declared emergency requiring the response of the South Carolina Forestry Commission, the state treasurer and comptroller general are authorized and directed to pay from the state Disaster Trust Fund funds necessary to cover the cost incurred, if available. If funding is insufficient, the General Fund may be used, with a cap of ***$5 million*** **(updated from $3 million)** transferred to the commission. The commission must return any funds later reimbursed to the General Fund.

50.28. CMRC: Rural Development. This new proviso specifies that from funds appropriated to the Department of Commerce for rural development, all allocations must be used for projects in Tier III and Tier IV counties, as well as census tracks that qualify as Opportunity Zones in Tier I and Tier II counties. Maximum awards for these community and rural development projects are $1.5 million and will require a 10% match.

54.7. RIA: Aiken Wastewater Treatment Plant Regional Assessment and Master Plan. This new proviso directs Aiken County to complete an evaluation of long-term regional wastewater treatment needs and provide the evaluation to the Aiken and Edgefield Legislative Delegation by Nov. 2, 2026.

55.26. DES: AI Pilot Program. This new proviso requires the DES to develop and implement a framework to identify, pilot, and scale artificial intelligence solutions that improve efficiency, transparency, and service delivery in environmental permitting to support modernization.

55.28. DES: Commercial Data Center Water Use Reporting. This new proviso requires data centers that consume more than 3 million gallons of water per month to report annual water usage—including the water source used, volume used—and the amount of water discharged, to DES. Data centers are further defined as any large-scale computing facilities with a contractual peak electricity demand of 50 megawatts or more and excludes telecommunication company infrastructure and facilities where computing is only incidental to another primary business. All reports must be public, and civil penalties could be assessed against data center companies of up to $1,000 per day for any failure to report and up to $10,000 for inaccurate reporting.

60.3. PCC: Judicial Circuits State Support. This amended proviso provides funding for the 16 judicial circuits across the state. The first portion of the appropriated funds shall be distributed based on population according to the current official census. The second portion of the funds shall be distributed on a pro rata basis. Payments must be made to each circuit as soon as practicable after the beginning of each quarter. *The General Assembly increased the total funding for the first portion of appropriated funds from $7,632,961 to $8,432,961 and increased the second portion of the appropriated funds from $2,919,041 to $4,659,041.*

61.14. INDEF: Public Defender Technology and Digital Storage. This new proviso directs the money appropriated be distributed to the judicial circuits in quarterly installments, with $691,000 allocated evenly at $22,500 per circuit and the remaining $331,000 distributed based on population.

67.6. DJJ: Juvenile Arbitration/Community Advocacy Program. This proviso requires that funds appropriated for the Juvenile Arbitration Program shall be retained and expended by the Department of Juvenile Justice (DJJ) to provide juvenile arbitration services through the 16 judicial circuit solicitors' offices as well as administrative and personnel costs for the programs. The General Assembly amended this proviso to increase the amount disbursed by DJJ to solicitors to administer the Juvenile Arbitration Program from $60,000 to $141,875 per judicial circuit and deletes a provision which provided $350,000 to the First Judicial Circuit for the Community Advocacy Program.

67.16. DJJ: Capital Expenditure Charge. This proviso requires local governments using the juvenile detention services provided by DJJ to pay a capital expenditure charge of $125 per day per child not to exceed 25 days to DJJ to cover capital expenditures and investments in the facilities that house such juveniles. This charge is in addition to the per diem charge of $50 that offsets operating expenses. If DJJ does not receive full funding from a local government, then the remainder of the funds due will be transferred to DJJ from the LGF on behalf of the local government. The transfer to DJJ on behalf of the local government will be considered to have been distributed to the local government. The General Assembly amended this proviso to provide a tiered payment structure for municipalities with populations of 3,000 or less.

84.18. DOT: Road Buyback Program. This new proviso directs SCDOT to identify and compile a list of roads in the state highway system that may be eligible for transfer in accordance with Section 57-5-80. SCDOT will evaluate roads that may no longer serve a statewide purpose and determine whether those roads are more properly maintained by a county, municipality, or another appropriate political subdivision. SCDOT will consider functional classification, traffic volume, connectivity, and consistency with the statewide transportation plan when making the determination. Roads deemed eligible for transfer will be those which, in the opinion of SCDOT, no longer serve the purpose of the state highway system. The department may negotiate with the governing bodies of the appropriate political subdivisions for the transfer of maintenance responsibilities for those roads. Road Buyback Program funds must be used to assist with costs related to the transfer of roads from the state highway system including, but not limited to, resurfacing, design improvements, documentation, and transition-related expenses agreed upon by SCDOT and the political subdivision. SCDOT will submit the list of identified roads, along with criteria used for selection and any recommendations regarding the transfer process, to the chairman of the Senate Finance Committee, the chairman of the House Ways and Means Committee, and the governor by Feb. 28, 2027.

92D.1. SCOR: Catastrophic Weather Event. This amended proviso updates the fiscal year reference and includes additional programs funded by the Disaster Relief and Resilience Reserve Fund for property improvements. Additionally, when a weather event leads to a new home replacing a damaged mobile home or manufactured home, the property may be reassessed, but any increase may not exceed the prior personal property tax value of the demolished unit. The reassessed value must remain unchanged for the current fiscal year unless an assessable transfer of interest occurs.

100.25. ADJ: Emergency Reimbursement Eligibility. This new proviso authorizes SCEMD to reimburse eligible costs for state governmental agencies, local governments, nonprofit electric cooperatives, and Santee Cooper, as needed, for disaster recovery.

101.3 VET: Military Enhancement Fund Allocation. This amended proviso adds nonprofit organizations as eligible fund recipients, provided that the organizations meet the grant and transparency qualifications of the program, are registered with the Secretary of State with good standing and are operating in a county or municipality.

108.5. PEBA: State Health Plan. The General Assembly amended this proviso, relating to employer premium increases, to provide for a **0%** premium increase for employers.

108.18. PEBA: Retired Member of PORS. This new proviso increases the earnings limitation to $80,000 for members of the Police Officers Retirement System (PORS) who return to work after at least a 90-day absence. However, law enforcement officers holding a supervisory rank at the time of retirement would be ineligible to return to a supervisory position.

113.11. AS-TREAS: Employment Contracts and Political Subdivisions. This new proviso prohibits a political subdivision receiving aid from the LFG from including a term in any contract of employment allowing for a settlement amount to be paid by the subdivision as part of the mutual dissolution of the contract that exceeds one year's salary or the remainder of the contract value, whichever is less.

113.12. AS-TREAS: Salary Supplements. This new proviso establishes that the salary supplements for clerks of courts, probate judges, coroners, register of deeds, and sheriffs provided in Part IA, Section 113 are in addition to the salary and other benefits currently paid by the county for those officials. No county may use any portion of the salary supplement provided in Part IA to supplant the current salary and other benefits paid by the county to those officials. The state treasurer will ensure each county complies with this proviso.

117.197. GP: Aid to Fire Districts Fund. This new proviso creates the Aid to Fire Districts Fund, separate from the state General Fund. That portion of fire premium tax revenues and the state portion of the broker premium tax revenues that are required by statute to be distributed to county treasurers for local fire service must be deposited in the fund. Also, the Department of Insurance must ensure that the fund has an appropriate balance, and the state treasurer shall distribute the fund's revenues in the fund to the county treasurers.

117.200. GP: First Responder Interoperability. This new proviso directs SLED to administer and coordinate First Responder Interoperability operations for the statewide Palmetto 800 radio system to enhance public safety radio communications. Appropriated funds will cover radio user fees for eligible state agencies and first responders, with allocations based on a minimum number of radios per participant. Grants will be available for county and municipal systems to improve interoperability but are subject to a required matching of funds to receive support. Any remaining funds may be used to expand the statewide Palmetto 800 system. The proviso also requires SLED to consult with the Department of Administration, the Department of Public Safety, SCEMD, a representative each from the Police Chief's Association, the South Carolina Sheriff's Association, the South Carolina State Firefighter's Association, and the South Carolina Emergency Medical Services Association. The group will establish a baseline number of radios used by each Palmetto 800 participant based on criteria such as the jurisdictional requirements of each respective participant or association.

117.217. GP: Slash Notation. This new proviso requires that every property tax notice or assessment on real property must include an itemized list of any homestead exemptions received by the taxpayer and a notation of "State Legislature Aiding in Saving Homes" (SLASH), the amount in which the individual's property tax bill was reduced, and in the amount, if any, in which the state reimbursed the local taxing jurisdictions on behalf of the individual.

117.219. GP: Ethics Filing. This new proviso clarifies that all ethics filers reporting income received from the General Appropriations Act on the filer's Statement of Economic Interest—including individuals affiliated with political subdivisions—must report each source, type, and amount or value of income separately.

117.220. GP: Homestead Exemption. This new proviso allows those currently qualifying for the homestead exemption to claim an additional $25,000 exemption.

117.221. GP: Debt Report. This new proviso requires any political subdivision that files reports to the State Treasurer detailing its debt status for auditing purposes, or otherwise, must also include any installment purchase of revenue bonds utilized by the political subdivision for the purpose of financing public projects. This includes reporting on the use of any appropriations from the General Fund that are passed through to local governments.

117.222. GP: Property Tax Bill Payments – Third Party Authorization. This new proviso allows a third party—including but not limited to individuals, corporations, and nonprofits—to pay the property tax bill for any real or personal property located in South Carolina during the current fiscal year. County treasurers and auditors must accept such payments made on behalf of the property owner of record without requiring proof of authorization from the owner, provided the payment includes the correct tax notice number, parcel identification number, or other sufficient identifying information as required by the county. Payments by a third-party will not confer any ownership interests, lien rights, or other legal claims to the property, except as existing law may allow as to adverse possession. Counties may continue to apply standard processing and convenience fees, and receipt procedures for such payments. Nothing in the proviso authorizes or shall be interpreted to authorize a tax collector to change, update, or substitute the mailing address for subsequent tax notices unless the property owner of record or the owner's duly authorized agent expressly requests such change. This provision applies to taxes billed or due during FY 2026-27.

118.26. SR: Delinquent Tax Penalty. This new proviso prohibits a county or municipality from imposing or collecting a delinquent tax penalty on any personal property tax bill that exceeds the amount of the underlying delinquent tax due. Any penalty assessed or collected in violation of this provision should be refunded to the taxpayer, and no interest shall be accrued on an improperly assessed penalty.

*** The following provisos of interest added in previous years remain in the FY 2026-27 budget.**

1.20. SDE: School Districts and Special Schools Flexibility. This proviso deals with school district flexibility. Section 59-21-1030, the Education Improvement Act local effort requirement, is suspended for the current fiscal year. There is no corresponding suspension of the Education Finance Act local effort requirement.

1.45. SDE: School District Property. This proviso suspends § 59-19-250, which requires the consent of a governing board of a county for school trustees to sell or lease school property.

1.86. SDE: Incentive Prohibition. This proviso prohibits school districts, or any of their schools, from using state funds to offer students any monetary incentive or inducement to receive a COVID-19 vaccination.

33.9. DHHS: Medicaid Eligibility Transfer. This proviso requires the governing authority of each county to provide office space and facility service, in the same manner as they do for the Department of Social Services (DSS) pursuant to § 43-3-65, for Department of Health and Human Services (DHHS) employees who determine Medicaid eligibility. Section 43-3-65 requires the governing authorities of each county provide office space and facility service, including janitorial, utility and telephone services, and related supplies, for its county DSS. This proviso was amended this year to require, by Nov. 1, the director of the DHHS to provide the governing authority and the legislative delegation of each county with information on the condition of space furnished for this purpose and shall specifically identify any known deficiencies with respect to the accessibility requirements of the Americans with Disabilities Act (ADA). By May 1, the governing authority of any county with an identified ADA-related deficiency must report to its legislative delegation and the DHHS director on its progress in correcting such deficiency.

33.21. DHHS: Rural Health Initiative. This proviso authorizes DHHS to use appropriated funds to incentivize the development of primary care access in rural and underserved areas by leveraging federal funds that are available. DHHS will also use teaching hospitals, such as the Medical University of South Carolina, to ensure rural physician coverage in counties with a demonstrated lack of adequate health care access.

34.34. BHDD: Real Property Sale Approval. This proviso prohibits a county drug and alcohol authority receiving state funds from selling, transferring, or otherwise disposing of any real property owned by the authority without prior written approval from a majority of the local legislative delegation representing the county in which the property is located.

43.6. FC: Firefighting Equipment and Response Carry Forward. This proviso authorizes the Forestry Commission to carry forward any unspent funds appropriated for firefighting equipment into the current fiscal year and to spend these funds for the same purpose.

47.3. DNR: Proportionate Funding. This proviso directs that a proportionate share of funds, at $25,000 per district, be allocated to each of the state's 46 Soil and Water Conservation Districts for general assistance to the district's programs. Any available funding above $25,000 for each district will be apportioned by DNR based upon local needs and priorities as determined by the board. During the fiscal year, the districts' funding may only be reduced in an amount not to exceed the percentage of each agency's budget reduction. No district shall receive any funds under this provision unless the county or counties where the district is located appropriated at least $300 to the district for the same purposes.

49.1. PRT: Tourism and Promotion. This proviso lays out the required allocations for the appropriations to PRT for Regional Promotions and Tourism.

49.2. PRT: Destination Specific Tourism Marketing. This proviso states that the minimum grant awarded by the Destination Specific Tourism Program is $250,000. Each state dollar must be matched with two dollars of private funds. The proviso also puts restrictions on how PRT must award the grants.

49.10. PRT: PARD. This proviso authorizes PRT to expend restricted funds for the Parks and Recreation Development Fund (PARD). The department is allowed to reimburse PARD grantees from current year funds for prior year expenditures.

49.16. PRT: Destination Specific Tourism. This proviso states that non-recurring funds appropriated to the Destination Specific Tourism Marketing grant program shall not be subject to a match requirement during the current fiscal year.

50.13. CMRC: Regional Economic Development Organizations. This proviso appropriates $5 million to the SC Commerce for Regional Economic Development Organizations. It allows any unexpended, unallocated, or undistributed funds appropriated in prior fiscal years to be made available to other Regional Economic Development Organizations. If more than one alliance applies for the same funds, the funds will be distributed pro rata. Fund recipients are required to provide electronic copies of the annual report to the General Assembly by Nov. 1. SC Commerce will post these reports on its website.

50.19. CMRC: Development – Funding for Rural Infrastructure. This proviso authorizes the SC Commerce to use the Rural School District and Economic Development Closing Fund for economic development, water and sewer infrastructure, and school building infrastructure. The fund must be used to facilitate economic development and infrastructure improvements in counties that contain a school district that has been defined by the Department of Education as having a poverty rate greater than or equal to 86%. The counties in which these funds will be spent must meet each of the following criteria: (1) one of the top 12 counties in South Carolina with the highest population decline (by percentage) since 2010; (2) one of the top 12 counties with the highest average unemployment rate for 2018; and (3) according to the U.S. Census 2017 - a county with a poverty rate in excess of 20%. Once a project is committed, the funds may be used to finish that specified project, even if the county does not remain an eligible county in subsequent years. Of the funds transferred to the fund, up to $15 million may be used in any county that is contiguous to an eligible county as long as that contiguous county has one county-wide consolidated public school district. Any unexpended funds at the end of the fiscal year shall be carried forward and expended in the current fiscal year by the SC Commerce for the same purposes.

54.5. RIA: Statewide Water and Sewer Fund. This proviso directs RIA to use the funds allocated for the Statewide Water and Sewer Fund to assist qualified infrastructure projects not eligible for the Rural Infrastructure Fund. The authority must utilize the same procedures and guidelines established for the Rural Infrastructure Fund to select qualified projects for the Statewide Water and Sewer Fund.

55.10. DES: Pollutants Remediation Fund. This proviso deals with polyfluoroalkyl or PFAS remediation. More than 60% of the funds are made available to private well owners and municipal, county, joint, or otherwise public drinking water systems serving 30,000 customers or fewer. Up to 40% are made available to municipal, county, joint, or otherwise public drinking water systems serving more than 30,000 customers. DES has discretion over the disbursement of the funds.

55.20. DES: Innovative Reusable Byproduct Pilot Program. This proviso establishes the Innovative Reusable Byproduct Pilot Program from funds appropriated to DES to determine whether innovations in manufacturing, food production, timber, and other similar industries can provide new opportunities to use byproducts that would otherwise require management as solid waste. DES must annually submit a program report to the legislature by June 30.

55.24. DES: Permitting Timeframes. This proviso requires DES to issue a decision on a completed application for a permit no later than 90 days after the date the application is received. DES and the applicant may mutually agree in writing to extend this review period, and the department may not stop, stay, or otherwise alter the review period without a written agreement. Energy projects whose timeframes are set forth in Act No. 41 of 2025 (the S.C. Energy Security Act) are exempt.

57.2. JUD: County Offices for Judges. This proviso requires counties to provide each circuit court and family court judge residing within that county an office including utilities and a private telephone and requires counties to provide the same for Supreme Court justices and judges of the Court of Appeals upon their request.

58.2. ALC: County Office Space for Judges. This proviso requires counties to provide for each Administrative Law Judge residing within that county, upon their request, an office within the existing physical facilities if space is available, including all utilities and a private telephone.

59.14. AG: State Crime Victim Compensation. This proviso allows a county or municipality to retain carry forward victim service fine and fee funds, but no more than the greater of $25,000 or 10% of funds collected in the prior fiscal year. If a county or municipality does not spend at least 90% of these funds during the fiscal year that the funds are received then they are to remit any unspent funds that are greater than the allowed carried forward funds, to the State Victim Assistance Program within 120 days after the end of the fiscal year. All funds must be accounted for in the annual audit for each county or municipality. The State Crime Victim Compensation Department shall offer training and technical assistance to each municipality and county annually on acceptable use of both priority one and priority two funds and funds available for competitive bid.

60.5. PCC: Solicitor's Office – County Funding Level. This proviso provides that amounts appropriated in the General Appropriations Act for Solicitors' Offices are in addition to any amounts presently being provided by the county for these services and may not be used to supplant funding already allocated for such services. If a county reduces the amount of support provided to Solicitors' Offices below the level provided in the prior fiscal year, the solicitor shall notify the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee of the amount of such reduced support.

60.8. PCC: Establish Victim/Witness Program. This proviso directs how the money appropriated to the Victim/Witness Program must be allocated. The proviso also states that amounts appropriated in the General Appropriations Act for victim assistance programs in Solicitors' Offices are in addition to amounts presently being provided by the county for these services and may not be used to supplant funding already allocated for such services.

60.11 PCC: Caseload Equalization Funding. This proviso requires that the first $10,350,00 allocated for Caseload Equalization must be distributed at an amount of $225,000 per county. The remaining $12,006,872 must be distributed based upon the average incoming caseload for each county as reported by the Judicial Branch for the prior three fiscal years.

61.1. INDEF: Defense of Indigents Formula. This proviso allocates the money appropriate for "Defense of Indigents" and provides that no county shall be permitted to contribute less money for indigent defense than the amount the county contributed the prior fiscal year and not less than was contributed as of July 1, 2020.

61.11. INDEF: Optional Courts and Indigent Representation. This proviso requires if a municipality has or elects to have an optional municipal court system, it must provide adequate funds for representation of indigents. No public defender shall be appointed in any such court unless the municipality and the office of the circuit public defender have reached an agreement for indigent representation and no funds allocated to the commission shall be used to provide compensation for appointed counsel in municipal courts.

62.17. SLED: Criminal Record Search Fees. This proviso allows SLED to charge a fee of $8 for a criminal record search for local park and recreation volunteers through a commission, municipality, or county.

62.21. SLED: Drug Lab Electronic Mandatory Reporting System. This proviso allows SLED to use funds appropriated for Meth Lab Clean Up for the development and implementation of a statewide electronic mandatory reporting system for municipal, county and state governmental entities to report information pertaining to the discovery or seizure of methamphetamine laboratories and dumpsites.

62.22. SLED: Mandatory Meth Lab Reporting. This proviso requires a municipal, county, or state governmental entity to report to SLED within three days upon finding or seizing a methamphetamine laboratory or dumpsite. If an entity fails to report this information to SLED, they are ineligible to receive public safety grants that are funded through the S.C. Public Safety Coordinating Council.

62.25. SLED: PTSD Treatment Program. This proviso allows coroners and deputy coroners to be eligible for the PTSD treatment program administered through SLED and the South Carolina Law Enforcement Assistant Program.

63.7. DPS: In-Car Camera Funding. This proviso authorizes the DPS to establish an "In-Car Video Camera Fund" to assist law enforcement agencies in purchasing and maintaining in-car video cameras and ongoing costs related to the maintenance and storage of data recorded by in-car video cameras. Also directs the Public Safety Coordinating Council to oversee the funds and establish an application and disbursement of funds process that gives priority to law enforcement agencies who prioritize DUI enforcement activity.

63.8. DPS: School Safety Program. This proviso, relating to the School Safety Program, allows school districts, including charter schools, to contract with private companies to hire Class I law enforcement officers to serve as school resource officers.

63.9. DPS: Governor's Law Enforcement Officer of the Year Award. This proviso establishes an advisory committee within DPS charged with creating an award nomination and recipient selection process for the Governor's Law Enforcement Officer of the Year Award. The committee must annually select a state law enforcement officer of the year, a county law enforcement officer of the year, and a municipal law enforcement officer of the year. Each winner will be recognized by the governor and will receive $10,000.

65.19. CORR: Quota Elimination. This proviso provides that counties shall be required to provide to the SCDC all available medical history and screening records, booking reports, and other documents required to assist the department in its intake processing at least one day prior to the date for transfer of an inmate. Counties are not required to perform additional medical screening at the time of transfer. Counties shall not be allowed to have an inmate admitted to the department until after the sentencing order and medical history and screening records in their possession are transferred to the department. This proviso is intended to provide funding to expand the capabilities of SCDC to more expeditiously accept and process newly sentenced inmates who are awaiting transfer from local jails. This proviso is also intended to provide a solution to SCDC not accepting its prisoners from local jails in a timely manner, and it recognizes that SCDC must comply with its statutory obligations.

65.24. CORR: Credited Jail Time; DNA Sample Collection. Prior to this proviso, local jails were required to transport inmates sentenced to time served (in excess of 90 days) to SCDC so they can be booked into SCDC's system prior to release. This proviso allows counties, through a written agreement with SCDC, to transmit the booking records to SCDC electronically so that inmates sentenced to time served may be released directly from the local jail. SCDC employees assigned to the court are to perform the DNA sampling required for all felonies. The $250 DNA fee required of these inmates shall be collected in the same manner as other fines and fees and submitted to the state treasurer for remittance to SLED.

67.13. DJJ: Raise the Age. This proviso requires DJJ to use carry forward funds to implement Act 268 of 2016, which raises the age for juvenile confinement from 17 to 18. The department must contract with local child-serving non-profit organizations and Judicial Circuit Solicitor's offices for community-based diversion and intervention services. DJJ will give preference to multi-agency and organizational collaborations that include stakeholders from the Family Court, Department of Education, Public Defenders' Offices, DMH, DSS, and community-based non-profits that utilize best practices.

84.8. DOT: Project Priority List. This proviso requires SCDOT to maintain the project priority list on its website.

84.12. DOT: CTC Donor Bonus. This proviso authorizes SCDOT to transfer a portion of the proceeds of the motor fuel user fee received from § 12-28-310(D) to satisfy the donor bonus for County Transportation Committees (CTCs) outlined in § 12-28-2740(H). Section 12-28-310(D) is the phased-in two-cent per year motor fuel increase, which is directed in statute to the Infrastructure Maintenance Trust Fund.

84.17. DOT: Waiver Valuations. This proviso provides that for federal funds appropriated to SCDOT, cost estimates of $20,000 or less for uncomplicated acquisitions of real property—defined as those involving unimproved strips of land with no damage, no changes in highest and best use, or no significant cost to cure—are considered waiver valuations as defined by the Federal Highway Administration and shall not be subject to the Uniform Standards of Professional Appraisal Practice. SCDOT must submit a detailed report on the waiver valuations to the Senate Transportation Committee and the House Education and Public Works Committee by June 30, 2027.

86.1. CTC: Increased Funding. This proviso provides that the requirement of § 13 of Act 40 of 2017 for increased funding to the CTCs shall come from the proceeds of the increase in the Motor fuel user fee, and shall be used exclusively for repairs, maintenance, and improvements to the state highway system.

86.2. CTC: Expenditure Authority Limitation. This proviso authorizes CTCs to expend all cash balances brought forward from the previous year. A listing of cash balances shall be provided to the chairman of the Senate Finance Committee, the chairman of the House Ways and Means Committee, and the Executive Budget Office. The Executive Budget Office shall establish the expenditure authorization adjustments upon review of the listing provided.

96.4. SS: Cable and Video Service Certificates. This proviso prohibits the secretary of state from automatically denying the application or amending the application for a cable or video service certificate pursuant to Section 58-12-310 if a community does not indicate its unconditional consent to the state-issued certificate of franchise authority within 65 days.

100.17. ADJ: PPE Stockpile. This proviso allows SCEMD to donate excess or expired personal protective equipment for nonmedical use to nonprofit charitable organizations if the materials cannot be sold.

100.24. ADJ: SC Public Assistance Program. This proviso creates a public assistance program to support disaster recovery under SCEMD, in coordination with the Office of Resilience. This program may be used by local governments experiencing a disaster that is localized if the statewide damage does not meet the FEMA threshold of $9 million. Cost reimbursement will be 75% of eligible costs.

102.1. ELECT: County Boards of Voter Registration and Elections Compensation. This proviso sets forth the compensation rate of board members at $2,500 for each member and $22,500 per county.

102.2. ELECT: Election Managers & Clerks Per Diem. This proviso sets the per diem for managers and clerks of state and county elections at $75 for a day of work. The per diem for training and paperwork is $60.

102.7. ELECT: Training and Certification Program. This proviso, relating to training and certification programs for County Boards of Voter Registration and Elections, provides that all stipends that are withheld due to the failure of a member to attend a required training course must be paid if the member signed up for a course that was subsequently canceled.

102.8. ELECT: Penalty for Late Submission of Reimbursable Expenses. If a county submits a request for reimbursement of election expenses to the Commission for payment more than 30 days after the election is held, the State Election Commission may deduct a penalty of 10% of the amount submitted, unless the Commission finds good reason for the late submission.

103.2. RFAO: Election File Merge. This proviso requires counties and municipalities to release GIS data to the RFA to assist in election file merges. Counties that do not release GIS data may have 10% of state aid payments withheld until the data is provided. GIS data includes—but is not limited to—road centerlines, orthophotography, parcel boundaries, address points, political boundaries, and administrative boundaries.

103.4. RFAO: E911 PSAPs. This proviso requires RFA to ensure that any new plans or proposed amendments to existing E911 plans maintain comprehensive coverage for the full Public Safety Answering Points area as well as improve cost effectiveness. The proviso further states that no new plans or amendments may be considered by RFA that do not include the written agreement of all jurisdictions affected by the new plan or proposed change.

105.4. SFAA-AUD: Annual Audit of Court Fees and Fines Reports. Section 14-1-210 allocates $350,000 to the state auditor to conduct audits of county and city fine money collections. This proviso requires the state auditor to perform a minimum of 15 of these audits annually. The state auditor may contract with CPAs or accounting firms to conduct the audits.

108.13. PEBA: PORS and SCRS Return to Work. This proviso extends the suspension of the earnings cap to retired members of the SCRS and the PORS who return to work after not having been engaged to perform services for a participating employer in the system in any capacity for at least 12 consecutive months after retirement.

108.14. PEBA: PORS Return to Work. This proviso provides that if a member of PORS chooses to engage in the Return-to-Work program, their 12-month period spent not engaging in officer duties shall not cause a member to lose their license or be unable to perform the duties of a police officer. These officers also shall be required to meet continuous training and education requirements of the South Carolina Law Enforcement Academy.

109.9. DOR: Public Safety Events. This proviso allows up to one-third of Horry County's (or a municipality within the county) returned accommodation tax to be withheld to fund policing, fire safety, and emergency medical services for events that significantly increase public safety demands. This excludes municipalities that have enacted a Tourism Development Fee. The local government must notify the DOR by Oct. 31 of the percentage to withhold, and the funds are provided upon request. The county or municipalities must report how the funds were spent to state legislative and executive officials within 90 days after the fiscal year ends.

109.11. DOR: Notification of Protest. This proviso states that if a taxpayer other than an individual files a written protest pursuant to Section 12-60-2120 (appeal of property tax assessment), the DOR shall notify any affected county and school district of the written protest.

109.12. DOR: Electronic Filing. This proviso allows the DOR to require a statement subject to penalties of perjury in order for certain applications for licenses or permits to be filed electronically.

109.13. DOR: Referendum Notification. This proviso requires a county or municipal election commission to notify the department 60 days before a referendum on imposing a local sales tax or local option permit.

109.14. DOR: Manufacturing Property Tax Reduction. In the current fiscal year, property owned by or leased to any utility, including solar farms, are not allowed the property tax reduction percentage for manufacturing property.

113.3. AS-TREAS: Salary Supplements. This proviso directs that salary supplements for county clerks of courts, probate judges, coroners, sheriffs, and registers of deeds be distributed to each county treasurer quarterly and directs that the amounts for county auditors and county treasurers be equally distributed to each county auditor and treasurer as a salary supplement in addition to the salary and other benefits presently provided by the county. The proviso also:

- States the intent of the General Assembly that county appropriations for these salaries are not reduced as a result of the appropriation;
- Exempts these funds from any across the board cut; and
- Authorizes a county governing body to reduce expenditures in the operation of these offices without any required corresponding reduction in the county's State Aid to Subdivision distribution and directs that any reduction in the officials' budgets must be made in consultation with the affected official.

Of the amount appropriated in Part IA, Section 113 for Aid County-Magistrates, a salary supplement of $10,000 per full-time magistrate and $2,500 per part-time magistrate shall be provided. Magistrate salaries will remain decoupled from the circuit court judge salaries, and the salary supplement shall not disqualify each magistrate for salary increases that they might otherwise receive from county funds in the future.

113.4. AS-TREAS: Legislative Delegations. This proviso requires counties to provide office space and appropriations for the operation of the county legislative delegation office in the amount determined by the legislative delegation. If a county council fails to appropriate the demanded funding level, then the shortfall must be deducted from the county's Aid to Subdivisions allocation and an additional 25% of the remaining Aid to Subdivisions allotment must be forwarded to the legislative delegation for its "administrative costs."

113.5. AS-TREAS: Transparency – Political Subdivision Appropriation of Funds. This proviso provides that any appropriation made by a county or city to an entity must appear as a separate and distinct line item in the budget. The proviso requires the county or city to require any entity that receives an appropriation from the local government to provide a detailed description of the purposes for which the appropriation was used. This proviso also states that a political subdivision may not accept any funds from organizations as defined in Agenda 21, adopted by the United Nations in 1992 at its Conference on Environment and Development, without posting certain information regarding the funding on the political subdivision's website for 10 days.

113.6. AS-TREAS: Agricultural Use Exemption. This proviso states that a county shall have its portion of LGF withheld if the county imposes any additional requirements for an agricultural use exemption for a landowner's timberland beyond what is required by § 12-43-230(a) and § 12-43-232.

113.7. AS-TREAS: Excess Sales Tax Collections. This proviso provides that in the current fiscal year, if a county has capital project sales tax collections in excess of the amount necessary to complete all projects for which the tax was imposed and the tax has not yet expired, the county may pledge and use the excess collections to fund road improvements, intersection improvements, and pedestrian transportation. However, prior to the expiration of the tax, an eligible county must adopt an ordinance specifying the purposes for which the excess funds will be used. A county may expend distributions received pursuant to the Aid to Subdivisions, State Treasurer section to meet the requirements of this provision.

113.8. AS-TREAS: Rural County Stabilization Fund. Due to the 2020 census and the shifting of population into the state and throughout the state, many rural counties who did not see a population growth as high as the 5.35% state average lost a substantial amount of their tax base. The General Assembly recognized this and put $12 million into a Rural County Stabilization Fund in the budget. Under this proviso, any county that has a population growth, as determined by the 2020 Census, of less than 5.35% since the 2010 Census shall be eligible to receive monies from the fund as follows:

1. a baseline of $300,000 to each eligible county;
2. an additional $100,000 to eligible counties with a population between 50,000 and 99,999; and
3. an additional $200,000 to eligible counties with a population of more than 100,000.

After disbursal of funds, any monies remaining shall be distributed to each eligible county on a pro rata basis. In the event the amount of money in the Fund is not sufficient to provide monies to counties according to the above formula, the amounts distributed to counties shall be reduced on a pro rata basis.

113.10. AS-TREAS: Disgorging of Funds. This proviso provides for a clawback of Local Government Funds from a municipality if the municipality, by ordinance, prohibits medical and mental health professionals from providing conversion therapy or reparative therapy to minors at any time during the fiscal year.

117.20 GP: Travel – Subsistence Expenses & Mileage. This proviso states that the mileage reimbursement rate for state employees is the current rate established by the Internal Revenue Service.

117.48. GP: Assessment Audit/Crime Victim Funds. This proviso authorizes the State Department of Crime Victim Compensation to perform an audit on any entity that receives victim assistance money, to ensure that victim fine money is spent in accordance with the statute. The proviso states that guidelines for the expenditure of funds shall be developed by the Victims Services Coordinating Council. However, the proviso further states that the council shall develop these guidelines "to ensure any expenditure which meets the parameters of Title 16, Article 15 is an allowable expense."

117.92. GP: Prohibits Local Government Fund Public Funded Lobbyists. This proviso prohibits the use of taxpayer funds received from the LGF to compensate employees for lobbying activities engaged in on behalf of such governmental entity.

117.94. GP: Recreational Activities. This proviso authorizes two counties to enter memorandums of understanding to provide recreational activities and projects that benefit the citizens of both counties.

117.96. GP: Data Breach Notification. This proviso requires that an agency of this state, including counties, must disclose any breach of the security of any computer or data system following discovery or notification of the breach, to the person whose information was acquired by an unauthorized person. The notification may be delayed if a law enforcement agency determines that the notification impedes a criminal investigation and must be made after the law enforcement agency determines that it no longer compromises the investigation.

117.97. GP: Remittance of Court Fee and Fine Money. This proviso provides that if a county or city fails to remit fine and fee money for two consecutive months in a fiscal year, or if the finance director fails to certify by July 1 that the county and/or city has remitted all funds, the Criminal Justice Academy may withhold services to the political subdivision.

117.104. GP: Refugee Resettlement Program. This proviso prohibits state funds from being expended to assist in the U.S. Refugee Resettlement Program unless the county council of the county where the resettlement is to occur approves the relocation.

117.111. GP: Funds Exempt from Budget Reduction Calculations. This proviso states that the General Reserve Fund, Capital Reserve Fund, Debt service, the LGF, and Tax Relief Trust Fund shall be excluded from the calculation of any across the board base reduction mandated by the DOA, Executive Budget Office or the General Assembly and shall not be subject to any such reduction.

117.114. GP: SCRS & PORS Trust Fund. This proviso intends to direct funding to offset some of the costs of the required local government employer retirement contribution. The proviso directs that funds appropriated to PEBA for the SCRS Trust Fund and the PORS Trust Fund shall be credited towards the contributions due from participating employers in SCRS and PORS.

Each employer's credit shall be determined at the same rate as calculated by PEBA for the pension funding allocation credit for Fiscal Year 2017-18.

No credits shall be issued for:

- covered employees of special purpose districts, joint authorities, or non-profit corporations; (Except the South Carolina State Ports Authority and the South Carolina Public Service Authority);

- covered employees of hospitals; (Except the Medical University Hospital Authority);
- covered employees of participating associations or service organizations as defined in Section 9-1-10(11)(e); and
- covered state employees who are funded with federal funds.

117.122. GP: Criminal History Investigations. This proviso authorizes state agencies, state institutions, and political subdivisions to obtain state and national criminal history background checks and investigations performed by SLED and the Federal Bureau of Investigation (FBI) on all employees and contractors with access to federal tax information. SLED is authorized to conduct fingerprint-based state and national background checks for state agencies, state institutions, and political subdivisions which have access to federal tax information.

The proviso also states that an employee or contractor of a state agency, state institution, and political subdivision with access to, or that uses federal tax information must:

1. agree to a national background check and the release of all investigative records to the state agency, state institution, or political subdivision for the purpose of verifying criminal history information for non-criminal justice purposes; and
2. supply a fingerprint sample and submit to a state criminal history background check and investigation to be conducted by the SLED, and then submit to a national criminal history background check to be conducted by the FBI.

Costs associated with these background checks are to be paid by the state agency, state institution, or political subdivision. The cost can be passed on to the contractor. Additionally, state agencies, state institutions, or political subdivisions must establish written policies concerning the implementation and use of the background checks and investigations conducted pursuant to this provision.

117.124. GP: Immigration Compliance Report. This proviso requires SLED to publish an Immigration Compliance Report (ICR). SLED may conduct investigations necessary to ensure the accuracy of information provided by counties and municipal governments within the ICR. The ICR shall contain a list of county and municipal governments that SLED has certified to be compliant with sections 17-13-170(E) and 23-3-1100, as well as compliance with any federal laws related to the presence of an unlawful person in the United States in the previous fiscal year. The ICR must be provided to the General Assembly, the governor, and the state treasurer by Dec. 31 of the current fiscal year. The state treasurer shall withhold any remaining disbursement from the LGF to any county or municipality that is not certified as "compliant" in the ICR.

117.125. GP: School Resource Officer Critical Needs. This proviso allows that any Class I law enforcement officer who retired under the PORS on or before Dec. 31, 2022, may return to employment with a public school district as a critical needs School Resource Officer without affecting the monthly retirement allowance that they are receiving from the PORS.

117.127. GP: Magistrates Compensation. Notwithstanding Proviso 117.138 (Employee Compensation), in the current fiscal year, the salary for each magistrate must be calculated using the same schedule and same circuit judge salary, at a minimum, as was in effect in FY 2018-19.

117.135. GP: Agribusiness Processor. This proviso exempts for the current fiscal year, local and state sales tax collection for material handling and construction materials on agribusiness facilities that invest at least $100 million in the state.

117.138. GP: Employee Compensation. This proviso provides a salary increase to certain state employees. Their salaries shall be increased to either the minimum of the new state pay grades established by the Department of Administration, or 2%, whichever is greater.

117.144. GP: Homestead Exemption Fund. This proviso suspends for FY 2026-27, Section 11-11-156(C) of the Code of Laws, relating to remaining balances of the Homestead Exemption Fund at the end of a fiscal year.

117.147. GP: Disinfection and Cleaning. This proviso allows agencies and political subdivisions to use federal funds to implement cleaning, sanitization, and disinfection to meet the most current requirements issued by DPH.

117.148. GP: Job Order Contracting Pilot Program. This proviso provides that the Division of Procurement Services and the State Fiscal Accountability Authority may pilot test job order contracting methods at the request and on behalf of up to 22 governmental bodies consisting of eight state agencies, 12 school districts, and two other political subdivisions to acquire construction services when the exact time or quantities of future jobs are not known at the time of contract award during the current fiscal year. An individual project using job orders may not exceed $750,000, and the sum of all individual job orders may not exceed $6 million per contract.

117.152. GP: Statewide Mobile Health Units. This proviso establishes the Center for Rural and Primary Healthcare as the support center for mobile health units with the goal of increasing the capacity, services, and impact of the units in improving access to high-value care for underserved populations, especially in rural communities. The proviso also clarifies the type of technical assistance and support provided.

117.160. GP: Land Acquisitions. This proviso provides that for funds distributed to acquire interests in land for natural resource preservation or rural preservation, the DNR, PRT, the Office of Resilience, the Forestry Commission, and the Conservation Bank must collaborate to maximize the most cost-effective options for purchasing property and providing the greatest public benefit. Budget requests must be submitted to the Executive Budget Office, which must prepare a report to the General Assembly by Aug. 15 of the current fiscal year.

117.180. GP: Fraud Mitigation. This proviso requires state agencies that issue checks as a benefit to the general public—rather than as payment for services rendered, and that do not use the procurement process for such disbursements—to develop and implement measures to mitigate the risk of fraud. The agencies must also compile a report detailing fraud mitigation measures implemented, any incidents of fraud detected, and corrective actions taken. The report must be submitted to the General Assembly by Dec. 31 of the current fiscal year.

117.189. GP: Political Subdivision Reimbursement. This proviso requires manufacturing property currently receiving the partial value exemption to continue to receive the exemption in the current fiscal year. The proviso also increases the reimbursement cap from $170 million to $300 million. To the extent that excess funds are necessary, then the balance in the Trust Fund for Tax Relief may be expended to make the reimbursements in full.

Act No. 258—Judicial Retirement

R. 275, H. 4300 **Effective Date: August 13, 2026**

This Act amends §§ 9-8-50 and 9-8-60 to increase the age that a judge who is a member of the Retirement System for Judges and Solicitors of the State of South Carolina may retire upon written application to the board from 72 to 74. This Act took effect on Aug. 13, 2026 and applies to members who have not attained age 74 before Jan. 1, 2026.

Special Purpose District Legislation

Act No. 220—Pee Dee Regional Airport Authority

R. 219, H. 5506 **Effective Date: May 19, 2026**

This Act amends various sections of Chapter 11, Title 55, to require the respected counties' legislative delegations to recommend members of the Pee Dee Regional Airport Authority to the governor. The Act further allows the Authority to maintain a perpetual exemption from any fee, charge, assessment, tax, or similar exaction relating to stormwater runoff imposed by any state, county, or municipal government, or by any person or entity acting on behalf of or under the authority of such government. Any fines and forfeitures collected under this section must be remitted weekly by the enforcing court to the Pee Dee Regional Airport District for deposit into the district's general operating fund. Notwithstanding any other provision of law, the Pee Dee Regional Airport District may apply to the Foreign-Trade Zones Board to establish, operate, maintain, and regulate foreign-trade zones within Chesterfield, Darlington, Dillon, Florence, Horry, Marion, and Marlboro Counties pursuant to the Foreign-Trade Zones Act, and may take any actions necessary to establish, administer, and support such zones in compliance with that Act.

Local Legislation Affecting Certain Counties

Act No. 156—Northeast Technical College Area Commission

R. 208, H. 5064 **Effective Date: May 15, 2026**

This Act amends § 59-53-510 to increase the number of members on the Northeastern Technical College Area Commission to 15 and to change the number of school districts in Dillon County to serve on the commission because of school district consolidation. Local industry representation may include three ex officio members appointed by a majority of the Northeastern Technical College Area legislative delegation, with one member appointed from each county. Industry leaders from Chesterfield, Dillon, and Marlboro counties serve as ex officio members of the commission at the discretion of the legislative delegation.

Act No. 218—County Register of Deeds (Abbeville County)

R. 217, H. 5284 **Effective Date: May 19, 2026**

This Act amends various sections of Chapter 5, Title 30, to include Abbeville County in the counties where the clerk of court can perform the duties of the register of deeds and allows the governing body to appoint the county's register of deeds.

Act No. 219—Fishing on the J. Foster Jeffords Causeway

R. 218, H. 5473 **Effective Date: May 19, 2026**

This Act adds Article 15 in Chapter 19, Title 50, to make it unlawful for a person to fish on the causeway crossing Forest Lake, also known as the J. Foster Jeffords Causeway, in Florence County. Any individual found guilty of violating this law is subject to a fine of not more than $25 or confined for no more than 30 days.

Precinct Legislation

Act No. 113 – Aiken County Voting Precincts

R. 121, S. 694 **Effective Date: April 6, 2026**

Section 1 of this Act amends § 7-7-40(D) to allow the Board of Voter Registration and Elections of Aiken County to determine whether each precinct contains a suitable location for a polling place. If no suitable polling place exists within the precinct, then the board, upon approval by a majority of the county legislative delegation, may locate the polling place in another area inside the county and within five miles of the precinct's boundaries.

Section 2 of this Act amends § 5-15-60, relating to partisan municipal elections, to require any municipality that elects to hold partisan elections for municipal offices to pay all costs and expenses associated with conducting the municipal primary election.

Act No. 118—Beaufort County Voting Precincts

R. 126, H. 5089 **Effective Date: April 6, 2026**

This Act amends § 7-7-110(B) to define voting precincts in Beaufort County and update the map number with the Revenue and Fiscal Affairs Office. The precinct boundaries are shown on the official map filed as document P-13-26.

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SOUTH CAROLINA
ASSOCIATION OF COUNTIES

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2026