



**SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE**  
**STATEMENT OF ESTIMATED FISCAL IMPACT**  
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**Bill Number:** S. 0214 Introduced on January 8, 2019  
**Author:** Kimpson  
**Subject:** Marketplace Facilitators  
**Requestor:** Senate Finance  
**RFA Analyst(s):** Shuford  
**Impact Date:** January 11, 2019

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### **Fiscal Impact Summary**

We do not anticipate that the State will realize any appreciable increase in sales and use tax revenue from the enactment of this bill. Longstanding South Carolina sales tax policy requires retailers including marketplace facilitators to remit sale and use tax on all retail sales of tangible personal property not otherwise excluded or exempted.

### **Explanation of Fiscal Impact**

**Introduced on January 8, 2019**

**State Expenditure**

N/A

**State Revenue**

This bill reinforces current sales tax terminology for retailers, sellers, and gross proceeds of sale and coincides with South Carolina longstanding sales tax policy that requires retailers including marketplace facilitators to remit sale and use tax on all retail sales of tangible personal property not otherwise excluded or exempted. Since this language does not represent a change in South Carolina's longstanding sales tax policy, we do not anticipate that the State will realize any appreciable increase in sales and use tax revenue from the enactment of this bill.

**Local Expenditure**

N/A

**Local Revenue**

N/A

A handwritten signature in blue ink that reads "Frank A. Rainwater".

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Frank A. Rainwater, Executive Director