GREENVILLE COUNTY COUNCIL OFFICE

Curt McGahhey
Rick Bradley
Greenville County Council

MEMORANDUM

TO: Chairman Blount and County Council Members

FROM: Councilor McGahhey and Councilor Bradley

DATE: July 16, 2026

Re: Proposed Amendment to Transportation Sales and Use Tax and Referendum Ordinance at Third Reading

During the Ordinances - Third Reading portion of the Regular Council Meeting on Tuesday, July 21, 2026, we will be moving to amend the Transportation Sales and Use Tax and Referendum Ordinance as follows:

<u>Councilor McGahhey Amendments</u>

I move to amend the Ordinance as follows:

- **Section 1.2.** Insert a comma after “bridges” in the first sentence, and replace the semicolon before “provided that nothing herein shall preclude” with a comma.

- **Section 1.3.** Correct “purpose” to “purposes” in the introductory clause, and delete the stray “(a).” label preceding the mass transit definition.

- **Section 1.3(iii).** Insert “to the extent permitted by the Act,” at the head of the greenbelt definition, so the definition reads: “For the purposes of this Ordinance, to the extent permitted by the Act, greenbelts are to include but not be limited to acquiring land and conservation easements for the following: ...”.

- **Section 1.4.** Insert “the” before “present and future needs of Greenville County.”

- **Section 2.4(i).** Restate the municipal allocation paragraph in full. Amend it to (1) remove the limitation to municipalities that have not imposed a tax under S.866; (2) change “shall receive” to “shall be allocated” a pro rata share; (3) condition every municipal allocation on submission of projects to the County and County approval of qualifying projects under Section 3.2; (4) restate the two reductions as new subparagraphs (a) (the municipality’s prorated contributory share of the Section 2.4(ii) and 2.4(iii) allocations, because greenbelts and mass transit serve all County residents) and (b) (a twenty percent reduction placing the municipality in a similar position to a municipal tax under S.866, citing S.C. Code Ann. Section 5-41-120(B) and (C)(3), which requires no less than twenty percent of municipal collections to provide a credit against ad valorem tax liability); and (5) delete the superseded run-on text, including the prior twenty-percent explanation and the prior municipal-use restriction block, which is replaced by the County-approval structure in item (3).

- **Section 2.9.** Insert two sentences: an exemption for unprepared food lawfully purchasable with USDA food coupons pursuant to S.C. Code Ann. § 12-36-2120(75), as authorized by the 2024 amendment to Section 4-37-30(A)(9); and a sentence confirming that fuels, prescription medications, medicine, and prosthetic devices under § 12-36-2120(15)(a)–(f) and (28)(a)–(f) are exempt from the tax.

- **Section 3.1.** Insert the parenthetical statutory cross-reference “(Section 4-37-30(A)(15) of the Code of Laws of South Carolina 1976, as amended)” after the one percent administrative-cost cap, confirming the ordinance tracks its authorizing statute.

- **Section 3.2(a).** Replace the prior budget-preparation paragraph with language stating that outside agencies, political subdivisions, or organizations designated to be allocated funding administered by the County must submit annual funding requests under procedures set by the County Administrator and Section 2.4. The County Administrator compiles all funding requests, anticipated revenues, project information, and financial data into a project list for incorporation into the County budget, submitted for Council’s consideration no later than the first regularly scheduled meeting in May of the preceding fiscal year. The procedure shall not be construed to interfere with the respective budget rights and duties of County Council and the County Administrator under State law.

- **Section 3.2(b).** Restate the transfer sentence without substantive change: transfers remain permitted only from one project or purpose approved under Section 2.4 to another approved under Section 2.4, with Council approval, and no revenue may be transferred to or expended for any purpose other than those approved by the electors in the referendum, consistent with Section 4-37-

30(A)(15). This is a technical restatement to correct formatting.

- **Section 4.2 (Transparency Committee membership).** Amend to add the County Auditor as an ex officio member of the Transparency Committee so that the County Auditor's ex-officio seat appears first, and the residency and non-official qualifications apply to "the remaining members": "The County Auditor shall serve as an ex-officio member of the Transportation Transparency Committee. The remaining members ... shall be County residents who are neither elected nor appointed officials or employees of any government ...." Also change "elected or" to "elected nor." This resolves the conflict between the Auditor's seat and the exclusion of elected officials.

- **Section 4.3.** Insert "With the exception of the County Auditor, who serves as an ex-officio member of the Transportation Transparency Committee," so the four-year member terms do not apply to the ex-officio seat.

- **Section 5.2 (Ballot — Question 1).** Insert the ordinance's mass transit definition into Project (2) and the ordinance's greenbelt definition (including the "to the extent permitted by the Act" qualifier) into Project (3), so the ballot discloses to voters the same definitions the ordinance uses.

- Amend the Transportation Sales and Use Tax and Referendum Ordinance to provide that no less than twenty percent of the revenues collected pursuant to the Ordinance must be used to provide a credit against a taxpayer's County *ad valorem* tax liability.

Councilor Bradley Amendment

I move to amend the Ordinance as follows:

- Amend the Transportation Sales and Use Tax and Referendum Ordinance to increase the percentage of the sales and use tax collected and expended for mass transit systems operated by Greenville County or jointly operated by the County and other governmental entities, from three percent (3%) to five percent (5%). This amendment shall be applied to the Ordinance as a whole to update the allocated numbers proportionally for internal consistency as needed.