

A RESOLUTION

EXPRESSING THE INTENT OF THE GREENVILLE COUNTY COUNCIL TO REPEAL THE ROAD MAINTENANCE FEE IMPOSED BY ORDINANCE 2474 AND AMENDED BY ORDINANCES 2513, 4906, 5467, AND 5521 OF THE GREENVILLE COUNTY CODE OF ORDINANCES, IN THE EVENT THE ONE PERCENT TRANSPORTATION SALES AND USE TAX IS APPROVED BY THE QUALIFIED ELECTORS OF THE COUNTY AT THE REFERENDUM TO BE HELD ON NOVEMBER 3, 2026.

WHEREAS, Greenville County currently imposes upon the owner of each motor vehicle registered in the County an annual road maintenance fee of Twenty-Five and No/100 Dollars (\$25.00) (the “Road Maintenance Fee”); and

WHEREAS, the proceeds of the Road Maintenance Fee are applied to the maintenance and improvement of the roads in the County’s road inventory, to debt service on indebtedness issued for road purposes, and, to the extent unexpended in any fiscal year, are carried forward for future road construction and drainage projects; and

WHEREAS, on July 21, 2026, Greenville County Council (“Council”) enacted Ordinance No. 5795 providing, subject to approval referendum by the qualified electors of the County, the imposition of a one percent (1%) sales and use tax pursuant to S.C. Code Ann. § 4-37-30 for a period of not more than eight (8) years or until the sum of \$1,100,000,000 has been collected, whichever occurs first (the “Transportation Tax”); and

WHEREAS, the projects approved by Council for funding from the Transportation Tax will include road resurfacing, reconstruction, safety, drainage, improvement, and congestion projects, which encompasses substantially all of the work presently funded by the Road Maintenance Fee; and

WHEREAS, Council finds that taxpayers of Greenville County should not pay both a dedicated countywide sales and use tax levied for roads and a separate annual per-vehicle fee likewise levied for roads; and

WHEREAS, the Road Maintenance Fee having been imposed by ordinance may be repealed only by ordinance duly enacted in accordance with S.C. Code Ann. § 4-9-120 and the Rules of Council, this Resolution is adopted to record the findings and declare the intent of Council and to direct the preparation of such an ordinance;

NOW, THEREFORE, BE IT RESOLVED by the County Council of Greenville County, South Carolina, in meeting duly assembled:

Section 1. Return of Revenue to the Taxpayers.

(a) Payment twice for one purpose. The Road Maintenance Fee and the Transportation Tax would fund the same governmental function, namely the construction, maintenance, resurfacing, and improvement of the roads, bridges, and drainage facilities of the County. The Road Maintenance Fee is a flat charge paid annually irrespective of a taxpayer's ability to pay, the value of the taxpayer's vehicle, or the number of miles traveled on County roads. The Transportation Tax is proportional to consumption and shall also be paid by persons who reside outside the County but utilize County roads. Council finds the Transportation Tax is the more equitable means of funding the County's road program.

(b) The County should collect no more than is necessary. Council finds it to be the policy of Greenville County to collect from its citizens no greater revenue than is required to provide the services for which the revenue is levied. When the electors provide a new and sufficient source of revenue dedicated to a particular purpose, the charge previously imposed for that purpose should be relinquished to the taxpayers.

Section 2. Declaration of Intent to Introduce a Repealing Ordinance.

Council hereby declares its intent that if the imposition of the Transportation Tax is approved by a majority of the qualified electors of Greenville County voting in the referendum to be held on November 3, 2026, and the results of that referendum are certified as provided by law, the Road Maintenance Fee shall be repealed in its entirety. Council intends to adopt an ordinance repealing the Road Maintenance Fee and to provide for other matters as Council may direct to accomplish that purpose.

Section 3. Resolution Effect.

This Resolution does not amend, repeal, or suspend any provision of the Greenville County Code of Ordinances, does not impose or abolish any fee or tax, and does not limit the legislative authority of this or any future Council. If the qualified electors of the County fail to approve the Transportation Tax at the referendum scheduled for November 3, 2026, this Resolution shall have no further force or effect.

Section 4. Effective Date. This Resolution shall take effect immediately upon its adoption by Council.

DONE IN REGULAR MEETING THIS ____ DAY OF _____, 2026.

ATTEST:

Benton Blount, Chairman
Greenville County Council

Regina McCaskill
Clerk to Council

Joseph M. Kernell
County Administrator