



# COMMISSION MEETING 1

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GREENVILLE COUNTY CAPITAL PROJECTS SALES TAX COMMISSION

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APRIL 8, 2024



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5:30 PM | GREENVILLE COUNTY SQUARE | 301 UNIVERSITY RIDGE | GREENVILLE 29601

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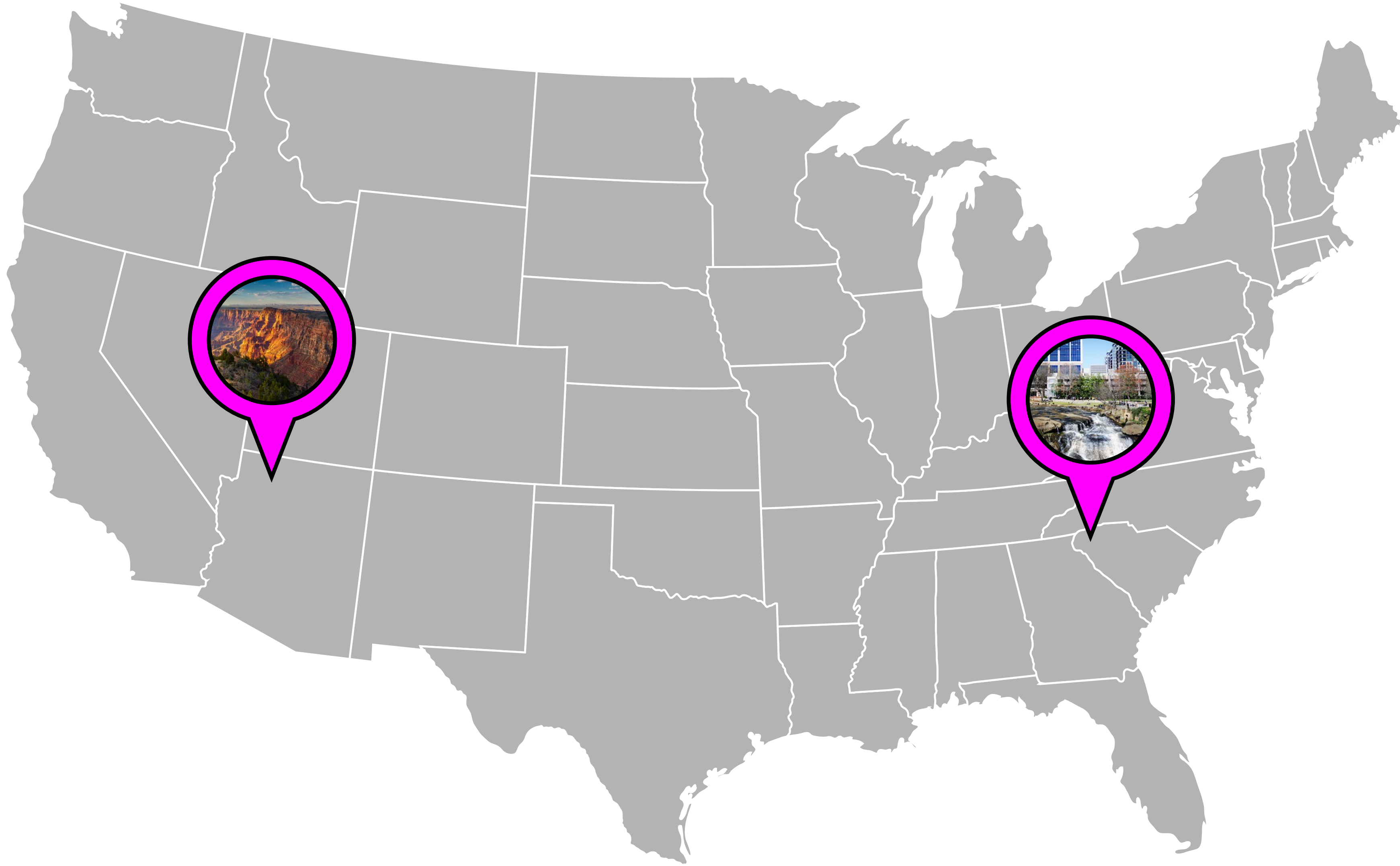


**MEETING #1  
APRIL 8, 2024**

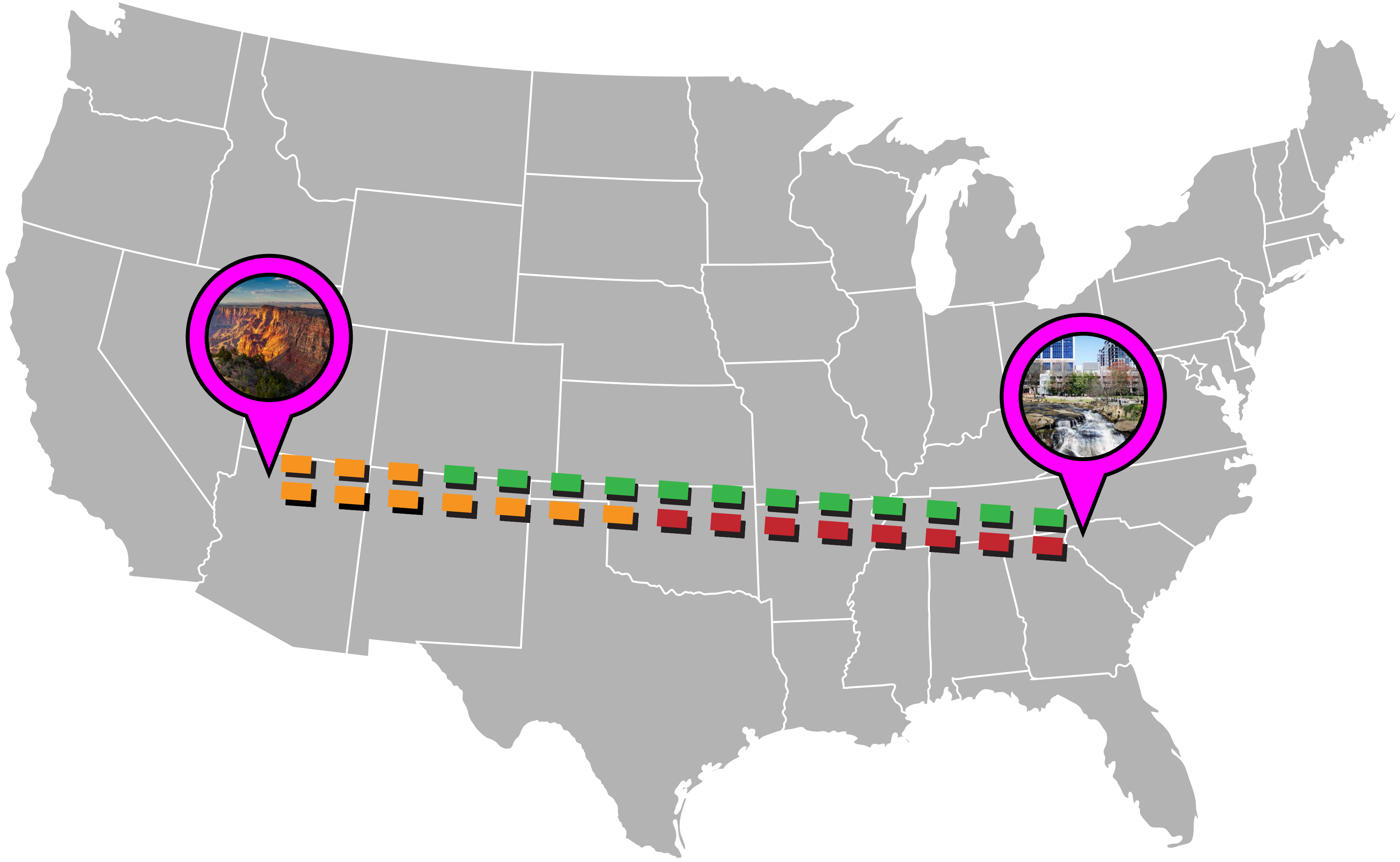
# TODAY'S MEETING

**DEFINING THE CHALLENGE  
CAPITAL PROJECTS SALES TAX  
PROPOSED MEETING SCHEDULE  
ELECTION OF OFFICERS  
QUESTIONS**

# DEFINING THE CHALLENGE



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SC CRASHES BY COUNTY, 2017-2021

*#1 in crashes*

*#2 in serious injuries*

*#1 in fatalities*

*(SC Department of Public Safety)*



# DEFINING THE CHALLENGE



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*#2 in serious injuries*

*#1 in fatalities*

*(SC Department of Public Safety)*

## ROAD IMPROVEMENT PROJECTS

*0/75 projects completed from 2014 list*

*21/182 GPATS LRTP projects to be funded by 2045*



# DEFINING THE CHALLENGE



## SC CRASHES BY COUNTY, 2017-2021

*#1 in crashes*

*#2 in serious injuries*

*#1 in fatalities*

*(SC Department of Public Safety)*

## ROAD IMPROVEMENT PROJECTS

*0/75 projects completed from 2014 list*

*21/182 GPATS LRTP projects to be funded by 2045*

## ROAD FUNDING

*\$1B for improvement projects*

*\$2B to resurface fair/poor roads*

*\$12M in annual county funding (road maintenance fee)*

# CAPITAL PROJECTS SALES TAX

## STATE LAW

*SC Title 4, Chapter 10, Article 3*

## WHAT IS IT?

*“A 1% local sales and use tax used to fund specific capital projects such as roads, bridges, public facilities, recreation facilities, and water and sewer projects.”*

*(SC Department of Revenue)*

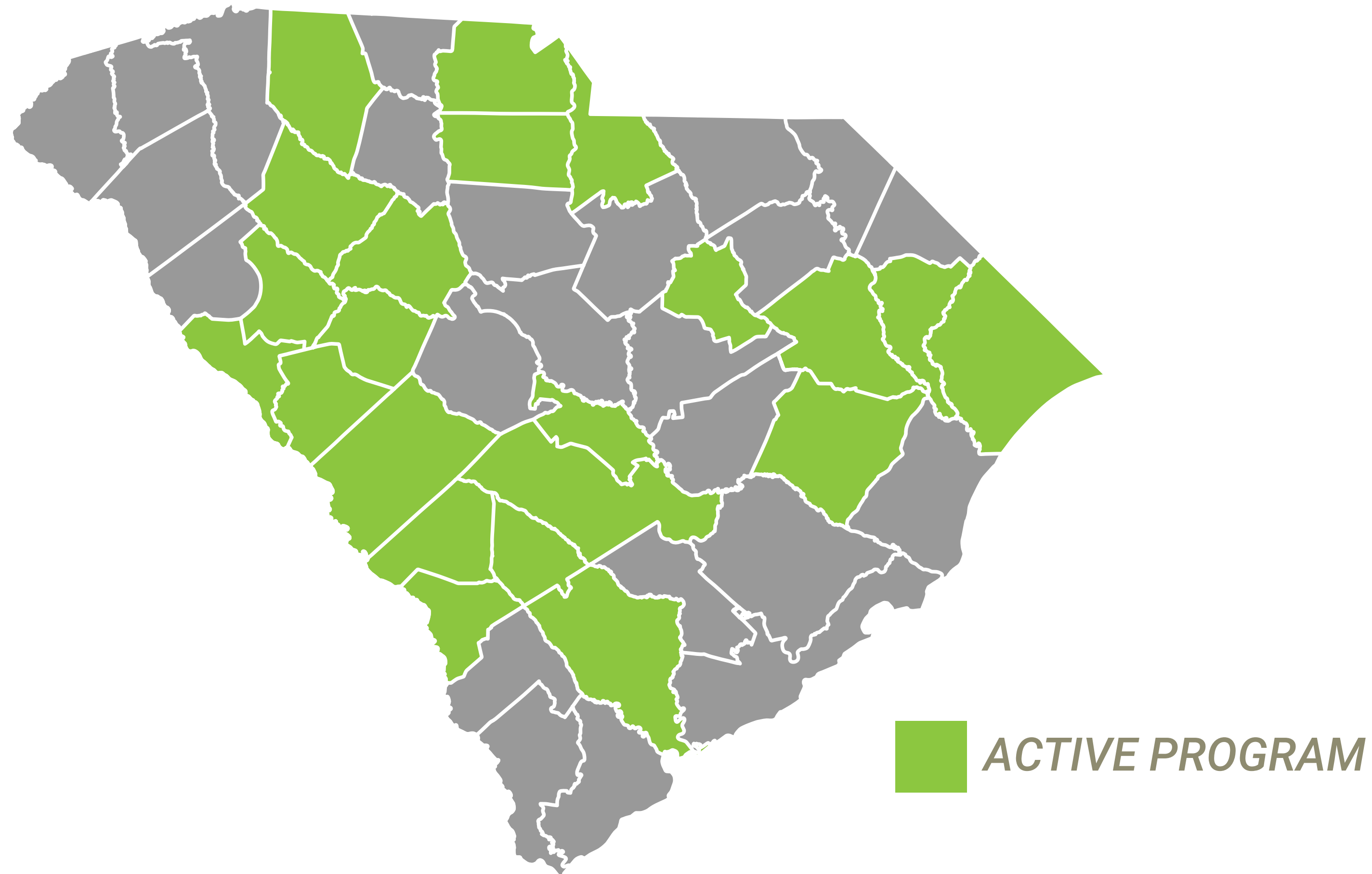




# CAPITAL PROJECTS SALES TAX

WHERE IS IT USED?

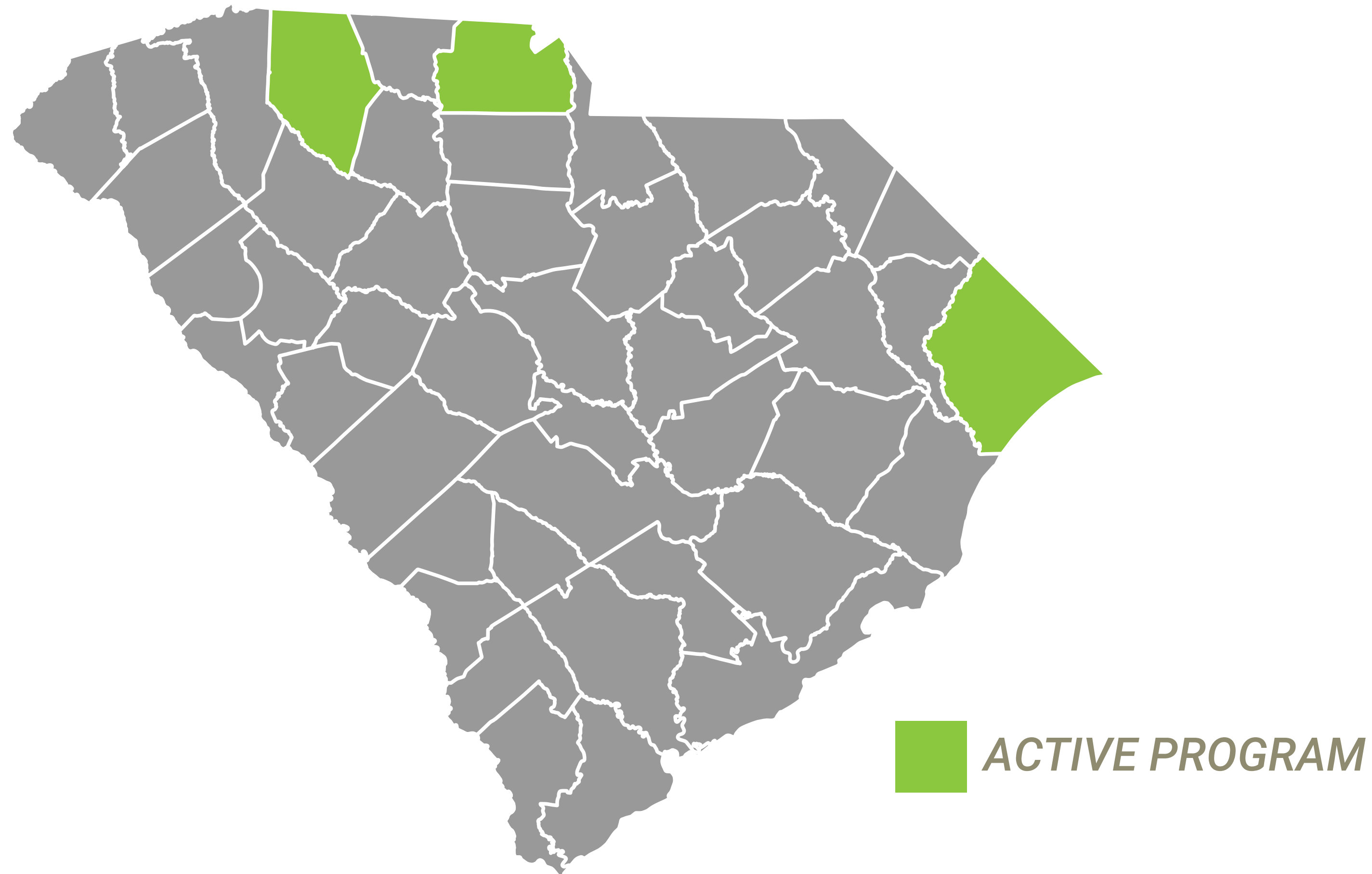
*Active programs in 22 counties*



# CAPITAL PROJECTS SALES TAX

## WHERE IS IT USED?

*Used for transportation projects in large counties (300k+)*



# CAPITAL PROJECTS SALES TAX

## HOW DOES THE TAX WORK?

- *Imposed by County Council*
- *Decided by voters in General Election*
- *If passed, collections start following May 1*
- *Collected by SC Department of Revenue*



# CAPITAL PROJECTS SALES TAX

## HOW DOES THE TAX WORK?

- *Imposed by County Council*
- *Decided by voters in General Election*
- *If passed, collections start following May 1*
- *Collected by SC Department of Revenue*

## HOW IS THE TAX APPLIED?

- *Charged only within Greenville County*
- *Collected for up to 8 years (in 2-year increments)*
- *Used only for projects listed on ballot*
- *Excludes unprepared food, medication, and fuel*



# CAPITAL PROJECTS SALES TAX

## WHAT ARE CAPITAL PROJECTS?

- *Highways*
- *Roads*
- *Streets*
- *Bridges*
- *Parking garages*
- *Cultural, recreational and historic facilities*
- *Civic buildings*
- *Water and sewer projects*
- *Flood control and stormwater projects*
- *Beach renourishment*
- *Dredging projects*



# CAPITAL PROJECTS SALES TAX

## HOW IS A CAPITAL PROJECTS SALES TAX INITIATED?

- *6-member commission is required*
- *Commissioners must be county residents*
- *County must appoint 3 commissioners*
- *Municipalities must appoint 3 commissioners  
(subject to statutory formula)*



# CAPITAL PROJECTS SALES TAX

## WHAT DOES THE COMMISSION DO?

- *Considers proposals for funding projects*
- *Formulates ballot question*
- *Submits ballot question to County Council*

*S.C. Code § 320(C): “The commission created pursuant to this section must consider proposals for funding capital projects within the county area. The commission then formulates the referendum question that is to appear on the ballot pursuant to Section 4-10-330(D).”*



# CAPITAL PROJECTS SALES TAX

## WHAT HAS COUNTY COUNCIL ASKED THE COMMISSION TO DO?

- *Hold first meeting by April 8*
- *Choose a Chair, Vice-Chair, and Secretary*
- *Conduct further meetings as needed to develop the referendum question*
- *Approve the referendum question through a resolution and send it to County Council by May 31, 2024*





# CAPITAL PROJECTS SALES TAX

## WHAT HAS COUNTY COUNCIL ASKED THE COMMISSION TO DO?

- *Provide County Council with a ballot question focused on projects to improve roads, bridges and related infrastructure*
- *Consider projects throughout Greenville County*
- *Consider projects under jurisdiction of the County, SCDOT, and Cities of Fountain Inn, Greenville, Greer, Mauldin, Simpsonville, and Travelers Rest*
- *Utilize an 8-year timeframe*
- *Focus on providing safe and reliable roads*



# CAPITAL PROJECTS SALES TAX

## HOW WILL THE COMMISSION CONSIDER PROPOSALS?

- *Staff will present a joint proposal*
- *Projects will include roads, bridges, and related infrastructure*
- *Projects will be located throughout Greenville County*
- *Projects will include County, State, and City roads*
- *Project list will be extensive enough for an 8-year tax*
- *Staff will conduct community meetings*
- *Commission may make adjustments to proposal*
- *Commission-approved proposal becomes “Project List”*



# CAPITAL PROJECTS SALES TAX

## HOW WILL THE COMMISSION FORMULATE A BALLOT QUESTION?

- *Follow state law form of question:*
  - *Years (duration)*
  - *Purposes (projects)*
  - *Estimated costs*



# CAPITAL PROJECTS SALES TAX

## HOW WILL THE COMMISSION FORMULATE A BALLOT QUESTION?

*- The referendum question to be on the ballot must read substantially as follows:*

*“Must a special one percent sales and use tax be imposed in (county) for not more than (time) to raise the amounts specified for the following purposes?*

*(1) \$\_\_\_\_\_ for \_\_\_\_\_*

*(2) \$\_\_\_\_\_ for \_\_\_\_\_*

*(3) etc.*

*Yes*

*No”*



# CAPITAL PROJECTS SALES TAX

## IS THERE ANYTHING ELSE THE COMMISSION HAS TO DO?

- *Identifies conditions on use of the 1% sales tax*
- *Outlines how funds from the capital projects sales tax can be used:*
  - *Can specify that sales tax funds can be spent on procurement, design, engineering, right-of-way acquisition, project management, construction, and improvement of highways, roads, bridges, and related drainage infrastructure*
  - *Can make priority of projects a condition*
  - *Can build in flexibility to address unforeseen circumstances*



# CAPITAL PROJECTS SALES TAX

THE COMMISSION IS A “PUBLIC BODY.”  
WHAT DOES THAT MEAN?

- *Freedom of Information Act (FOIA) applies:*
  - *Meetings are open to the public*
  - *Meeting = quorum (majority)*
  - *Notice*
  - *Minutes*





MEETING #1  
APRIL 8, 2024

# PROPOSED MEETING SCHEDULE

## April

- *Commission Meeting 2 (4/23)*
- *Public Meeting 1 (4/30)*

## May

- *Public Meeting 2 (5/2)*
- *Public Meeting 3 (5/6)*
- *Public Meeting 4 (5/9)*
- *Commission Meeting 3 (5/13)*
- *Commission Meeting 4 (5/28)*



**MEETING #1  
APRIL 8, 2024**

# **ELECTION OF OFFICERS**

**CHAIR  
VICE-CHAIR  
SECRETARY**





MEETING #1  
APRIL 8, 2024

# QUESTIONS?

STAY INFORMED:  
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