

# **Bond Case Briefs**

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## **TAX - SOUTH CAROLINA**

### **South Carolina Public Interest Foundation v. Calhoun County Council**

**Supreme Court of South Carolina - February 10, 2021 - S.E.2d - 2021 WL 479824**

Advocacy group and taxpayers brought action against county council seeking declaratory judgment that projects funded by referendum imposing one percent sales and use tax exceeded Capital Project Sales Tax Act's scope, and thus were invalid.

The Circuit Court entered summary judgment in county council's favor, and plaintiffs appealed.

The Supreme Court held that Act's 30-day limitations period applied to claim that projects funded by referendum exceeded Act's scope.

Capital Project Sales Tax Act's 30-day limitations period applied to claim that projects funded by county referendum imposing one percent sales and use tax exceeded Act's scope, even though claim was substantive, rather than procedural, challenge; Act did not contain any express language limiting challenges to "the results of the referendum" to only procedural aspects.