**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3073**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Hixon, Forrest, McCravy, Chapman, Burns, Chumley and Haddon

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Introduced in the House on January 10, 2023

Currently residing in the House Committee on **Ways and Means**

Summary: Retail sales

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/8/2022 House Prefiled

12/8/2022 House Referred to Committee on **Ways and Means**

1/10/2023 House Introduced and read first time ([House Journal‑page 58](h:\hj\20230110.docx))

1/10/2023 House Referred to Committee on **Ways and Means** ([House Journal‑page 58](h:\hj\20230110.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3073&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/08/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/3073_20221208.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑36‑110, RELATING TO THE DEFINITION OF RETAIL SALES, SO AS TO EXCLUDE TANGIBLE PERSONAL PROPERTY SOLD BY CERTAIN ARTISTS AND CRAFTSMEN MAKING LIMITED SALES AT CERTAIN FESTIVALS; AND by amending SECTION 12‑36‑510, RELATING TO THE REQUIREMENTS FOR A RETAIL LICENSE, SO AS TO REMOVE THE REQUIREMENT THAT SUCH ARTISTS AND CRAFTSMEN OBTAIN A RETAIL LICENSE.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12‑36‑110 of the S.C. Code is amended by adding an item at the end to read:

(3) The terms do not include sales of tangible personal property when the property is sold by a person, including, but not limited to, an artist, craftsman, or hobbyist, making sales not more than four times in a calendar year at a fair, festival, carnival, or event that operates for a period of less than twelve consecutive days.

This item does not apply to persons who are engaged in the business of making retail sale for which they are required to obtain a retail license.

SECTION 2. Section 12‑36‑510(B) of the S.C. Code is amended by adding an item at the end to read:

(5) persons, including, but not limited to, artists, craftsmen, and hobbyists, making sales not more than four times in a calendar year at a fair, festival, carnival, or event that operates for a period of less than twelve consecutive days. If the person makes such sales more than four times in a calendar year, the provisions of subsection (A)(2) apply.

This item does not apply to persons who are engaged in the business of making retail sale for which they are required to obtain a retail license.

SECTION 3. This act takes effect upon approval by the Governor, and first applies to events held after the first December thirty-first thereafter.

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