

Session 114 - (2001-2002)

S 0805 General Bill, By Thomas, Hayes, Grooms and Richardson

Summary: Use tax exemption on sales price of tangible property for use in private schools and kindergartens

A BILL TO AMEND SECTION 12-36-2130, CODE OF LAWS OF SOUTH CAROLINA, RELATING TO USE TAX EXEMPTIONS; SO AS TO EXEMPT FROM THE TAX THE SALES PRICE OF TANGIBLE PERSONAL PROPERTY PURCHASED FOR USE IN PRIVATE PRIMARY AND SECONDARY SCHOOLS, INCLUDING KINDERGARTENS AND EARLY CHILDHOOD EDUCATION PROGRAMS, TO REQUIRE THESE ENTITIES TO BE EXEMPT FROM FEDERAL INCOME TAX TO RECEIVE THIS USE TAX EXEMPTION, TO GIVE THIS EXEMPTION RETROACTIVE EFFECT AND TO PROHIBIT REFUNDS OTHERWISE ARISING BECAUSE OF THIS RETROACTIVE EFFECT.

12/12/01 Senate Prefiled

12/12/01 Senate Referred to Committee on Finance

01/08/02 Senate Introduced and read first time SJ-32

01/08/02 Senate Referred to Committee on Finance SJ-32