South Carolina Legislature

April 26, 2024, 07:39:59 pm

Session 123 - (2019-2020)

S*0214 (Rat #0033, Act #0021 of 2019) General Bill, By Kimpson, Sheheen, Gregory, Campsen and Scott

Summary: Sales tax definitions

AN ACT TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-36-71 SO AS TO DEFINE "MARKETPLACE FACILITATOR"; TO AMEND SECTIONS 12-36-70, 12-36-90, AND 12-36-130, ALL RELATING TO SALES TAX DEFINITIONS, SO AS TO FURTHER INFORM MARKETPLACE FACILITATORS OF THEIR REQUIREMENTS; AND TO AMEND SECTION 12-36-1340, RELATING TO THE COLLECTION OF SALES TAX BY RETAILERS, SO AS TO FURTHER INFORM MARKETPLACE FACILITATORS OF THEIR REQUIREMENTS. - ratified title

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12/12/18	Senate	Prefiled
12/12/18	Senate	Referred to Committee on Finance
01/08/19	Senate	Introduced and read first time (Senate Journal-page 137)
01/08/19	Senate	Referred to Committee on Finance (Senate Journal-page 137)
01/16/19	Senate	Committee report: Favorable Finance (Senate Journal-page 8)
01/17/19		Scrivener's error corrected
01/23/19	Senate	Read second time (Senate Journal-page 14)
01/29/19	Senate	Amended (Senate Journal-page 16)
03/13/19	Senate	Amended (Senate Journal-page 12)
03/13/19	Senate	Roll call Ayes-38 Nays-0 (Senate Journal-page 12)
03/13/19	Senate	Read third time and sent to House (Senate Journal-page 12)
03/13/19	Senate	Roll call Ayes-42 Nays-3 (Senate Journal-page 12)
03/19/19	House	Introduced and read first time (House Journal-page 3)
03/19/19	House	Referred to Committee on Ways and Means (House Journal-page 3)
03/27/19	House	Committee report: Favorable Ways and Means (House Journal-page 35)
04/02/19	House	Debate adjourned until Wed., 4-3-19 (House Journal-page 45)
04/04/19	House	Read second time (House Journal-page 69)
04/04/19	House	Roll call Yeas-101 Nays-0 (House Journal-page 69)
04/04/19	House	Unanimous consent for third reading on next legislative day (House Journal-page 70)
04/05/19	House	Read third time and enrolled (House Journal-page 9)
04/25/19		Ratified R 33
04/26/19		Signed By Governor
05/03/19		Effective date 04/26/19
05/06/19		Act No. 21