

## Session 113 - (1999-2000)

### **S 0159 General Bill, By Washington, Elliott, Wilson and Glover**

**Summary:** Sales tax exemption, food lawfully purchased with Agriculture Department food coupons, Taxation

A BILL TO AMEND SECTION 12-36-2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES AND USE TAX EXEMPTIONS, SO AS TO PHASE IN OVER THREE FISCAL YEARS AN EXEMPTION FOR FOOD ITEMS WHICH LAWFULLY MAY BE PURCHASED WITH UNITED STATES DEPARTMENT OF AGRICULTURE FOOD COUPONS, TO PROVIDE FOR THE USE OF THE REVENUE FROM THE REDUCED RATES OF TAX DURING THE PHASE-IN PERIOD, AND TO PROVIDE FOR THE APPLICATION OF THE LOCAL SALES AND USE TAX ON SALES AND CONSUMPTION OF THESE FOOD ITEMS THROUGH JUNE 30, 2002, AFTER WHICH THESE ITEMS ARE WHOLLY EXEMPT FROM THE STATE AND LOCAL SALES AND USE TAX.

**12/16/98 Senate Prefiled**

**12/16/98 Senate Referred to Committee on Finance**

**01/12/99 Senate Introduced and read first time SJ-63**

**01/12/99 Senate Referred to Committee on Finance SJ-63**