South Carolina Legislature

April 28, 2024, 03:19:02 am

Session 114 - (2001-2002)

H*3900 (Rat #0158, Act #0077 of 2001) General Bill, By Vaughn, Kirsh, J.R. Smith, Koon, Dantzler, Davenport, Edge, Harvin, Keegan, Rivers and Bowers

Summary: Meals to homeless, needy, or disabled persons sales tax exempt when eligible for Agriculture Department food coupons

A BILL TO AMEND SECTION 12-36-2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM THE STATE SALES AND USE TAX, SO AS TO INCLUDE AN EXEMPTION FOR MEALS OR FOODSTUFFS THAT ARE PREPARED OR PACKAGED THAT ARE SOLD TO PUBLIC OR NONPROFIT ORGANIZATIONS FOR CONGREGATE OR IN-HOME SERVICE TO THE HOMELESS, NEEDY, DISABLED OR ELDERLY ADULTS AND TO APPLY THIS EXEMPTION ONLY TO MEALS AND FOODSTUFFS ELIGIBLE FOR PURCHASE UNDER THE FEDERAL FOOD STAMP PROGRAM; AND TO AMEND SECTION 12-36-90, RELATING TO THE DEFINITION OF "GROSS PROCEEDS OF SALES" IN CONNECTION WITH THE SALES AND USE TAX, SO AS TO EXCLUDE FROM GROSS PROCEEDS THE INTEREST, FEES, OR CHARGES IMPOSED ON A CUSTOMER FOR LATE PAYMENT OF A BILL FOR ELECTRICITY OR NATURAL GAS.-AMENDED TITLE

| 04/05/01 | House | Introduced and read first time HJ-70 |
|----------|--------|--|
| 04/05/01 | House | Referred to Committee on Ways and Means HJ-70 |
| 04/19/01 | House | Committee report: Favorable Ways and Means HJ-13 |
| 04/24/01 | House | Read second time HJ-17 |
| 04/25/01 | House | Read third time and sent to Senate HJ-23 |
| 04/25/01 | Senate | Introduced and read first time SJ-8 |
| 04/25/01 | Senate | Referred to Committee on Finance SJ-8 |
| 05/09/01 | Senate | Committee report: Favorable Finance SJ-26 |
| 05/14/01 | Senate | Read second time SJ-19 |
| 05/14/01 | Senate | Ordered to third reading with notice of amendments SJ-19 |
| 06/07/01 | Senate | Amended SJ-275 |
| 06/07/01 | Senate | Read third time and returned to House with amendments SJ-275 |
| 06/20/01 | House | Senate amendment amended HJ-21 |
| 06/20/01 | House | Returned to Senate with amendments HJ-21 |
| 06/21/01 | Senate | Concurred in House amendment and enrolled SJ-53 |
| 06/28/01 | | Ratified R 158 |
| 07/20/01 | | Signed By Governor |
| 08/06/01 | | Effective date 07/20/01 |
| 08/06/01 | | Copies available |
| 08/06/01 | | Act No. 77 |