

## Session 109 - (1991-1992)

### **H 4087 General Bill, By I.K. Rudnick, D.W. Beatty, J.L.M. Cromer, Littlejohn, McCraw, Phillips and L.S. Whipper**

A Bill to amend the Code of Laws of South Carolina, 1976, by adding Section 12-36-2690, so as to require the Tax Commission to distribute placards to retailers informing the public that the one percent sales and use tax to fund the Education Improvement Act of 1984 does not apply to sales of tangible personal property for the personal use of an individual eighty-five years of age or older, to require retailers to display the placard, and to authorize the Commission to assess a twenty dollar penalty against a retailer who, after notice from the buyer, refuses to deduct the one percent tax from the sales tax on sales to an individual eighty-five years of age or older.

**01/14/92 House Introduced and read first time HJ-177**

**01/14/92 House Referred to Committee on Ways and Means HJ-177**