## South Carolina Legislature

April 27, 2024, 10:26:24 am

Session 115 - (2003-2004)

H 4554 General Bill, By Herbkersman and Gilham Similar (S 0795)

Summary: Sales and use tax exemptions, "sunset provisions"

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-36-2140 SO AS TO "SUNSET" STATE SALES AND USE TAX EXEMPTIONS EVERY THREE YEARS BEGINNING IN 2005 AND TO PROVIDE THAT EXEMPTIONS MAY BE REINSTATED ONLY BY MEANS OF A JOINT RESOLUTION ENACTED BY THE GENERAL ASSEMBLY WHICH BY ITS TERMS SPECIFICALLY REINSTATES EXEMPTIONS, TO REQUIRE ADDITIONALLY THAT FOR REINSTATEMENT OF A SPECIFIC EXEMPTION IT'S REINSTATEMENT MUST RECEIVE A SEPARATE AFFIRMATIVE RECORDED TWO-THIRDS VOTE IN EACH HOUSE OF THE GENERAL ASSEMBLY, TO PROVIDE EXCEPTIONS, AND TO PROVIDE FOR NOTICE OF DELETED AND REINSTATED EXEMPTIONS.

01/15/04 House Introduced and read first time HJ-276

01/15/04 House Referred to Committee on Ways and Means HJ-276