

## Session 115 - (2003-2004)

**S 0060 General Bill, By Elliott and Courson**

***Similar (S 1045, H 3066)***

**Summary:** Phase out state sales tax on food stamp purchases; 80/20 split of proceeds to general fund and EIA during phase out

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 REDUCE AT THE RATE OF ONE PERCENT A YEAR THE FIVE PERCENT STATE SALES TAX ON FOOD ITEMS WHICH LAWFULLY MAY BE PURCHASED WITH UNITED STATES DEPARTMENT OF AGRICULTURE FOOD COUPONS, TO EXEMPT COMPLETELY FROM THE STATE PORTION OF THE TAX ALL SUCH FOOD AND MEALS EFFECTIVE JULY 1, 2007, AND TO PROVIDE FOR THE USE OF THE REVENUE FROM THE REDUCED RATES OF TAX DURING THE PHASE-IN PERIOD.

**12/04/02 Senate Prefiled**

**12/04/02 Senate Referred to Committee on Finance**

**01/14/03 Senate Introduced and read first time SJ-44**

**01/14/03 Senate Referred to Committee on Finance SJ-44**