## South Carolina Legislature

May 09, 2024, 07:05:59 am

## Session 114 - (2001-2002)

## S 0805 General Bill, By Thomas, Hayes, Grooms and Richardson

Summary: Use tax exemption on sales price of tangible property for use in private schools and kindergartens
A BILL TO AMEND SECTION 12-36-2130, CODE OF LAWS OF SOUTH CAROLINA, RELATING TO USE TAX
EXEMPTIONS; SO AS TO EXEMPT FROM THE TAX THE SALES PRICE OF TANGIBLE PERSONAL PROPERTY
PURCHASED FOR USE IN PRIVATE PRIMARY AND SECONDARY SCHOOLS, INCLUDING KINDERGARTENS AND
EARLY CHILDHOOD EDUCATION PROGRAMS, TO REQUIRE THESE ENTITIES TO BE EXEMPT FROM FEDERAL
INCOME TAX TO RECEIVE THIS USE TAX EXEMPTION, TO GIVE THIS EXEMPTION RETROACTIVE EFFECT AND TO
PROHIBIT REFUNDS OTHERWISE ARISING BECAUSE OF THIS RETROACTIVE EFFECT.

12/12/01	Senate	Prefiled
12/12/01	Senate	Referred to Committee on Finance
01/08/02	Senate	Introduced and read first time SJ-32
01/08/02	Senate	Referred to Committee on Finance SJ-32