

## Session 114 - (2001-2002)

### S 0833 General Bill, By Reese and Elliott

**Summary:** Maximum sales tax applies to package sale of boat and motor and package sale of trailer with boat, motorcycle, jet ski, wave runner or all terrain vehicle; Revenue Dept. to refund revenue collected in excess

A BILL TO AMEND SECTION 12-36-2110, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE MAXIMUM TAX ON THE SALE OF CERTAIN ITEMS, SO AS TO LIMIT THE TAX ON A SINGLE SALE ON SPECIFIED MOTORIZED UNITS AND THE TRAILERS PURCHASED WITH THEM AS A PACKAGE AND ON A BOAT AND MOTOR PURCHASED AS A PACKAGE, TO APPLY THE LIMITATION RETROACTIVELY, AND TO REQUIRE THE DEPARTMENT OF REVENUE TO REFUND SUMS COLLECTED IN EXCESS OF THE MAXIMUM TAX SINCE JULY 1, 2001.

12/19/01 Senate Prefiled

12/19/01 Senate Referred to Committee on Finance

01/08/02 Senate Introduced and read first time SJ-41

01/08/02 Senate Referred to Committee on Finance SJ-41