

## Session 114 - (2001-2002)

### S 0870 General Bill, By J.V. Smith

**Summary:** Clothing purchased for foster children by foster parent exempt from sales tax

A BILL TO AMEND SECTION 12-36-2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES TAX EXEMPTIONS, SO AS TO EXEMPT FROM THE TAX THE GROSS PROCEEDS OF SALES OF ARTICLES OF CLOTHING PURCHASED BY A FOSTER PARENT FOR THE FOSTER PARENT'S FOSTER CHILD, TO PROVIDE THAT CLOTHING QUALIFYING FOR THE EXEMPTION, AND TO PROVIDE THAT THE DEPARTMENT OF REVENUE MAY REQUIRE THAT EVIDENCE OF ELIGIBILITY IT DETERMINES NECESSARY FOR THE ADMINISTRATION OF THIS EXEMPTION.

01/15/02	Senate	Introduced and read first time SJ-10
01/15/02	Senate	Referred to Committee on Finance SJ-10
03/12/02	Senate	Committee report: Favorable with amendment Finance SJ-11
03/13/02	Senate	Read second time SJ-12
03/13/02	Senate	Ordered to third reading with notice of amendments SJ-12
03/14/02	Senate	Read third time and sent to House SJ-9
03/19/02	House	Introduced and read first time HJ-10
03/19/02	House	Referred to Committee on Ways and Means HJ-10