**A** **BILL**

TO AMEND SECTION 12‑36‑2120 OF THE 1976 CODE, RELATING TO SALES TAX EXEMPTIONS, TO CLARIFY THE APPLICATION OF THE SALES TAX EXEMPTION ALLOWED FOR ITEMS OF UNPREPARED FOOD.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12‑36‑2120(75) of the 1976 Code is amended to read:

“(75) unprepared food items that ~~lawfully may be purchased~~ are eligible for purchase by an individual with United States Department of Agriculture food coupons without regard to the place of consumption or method of distribution of such items but not including any otherwise eligible food item purchased for immediate consumption. However, the exemption allowed by this item applies only to the state sales and use tax imposed pursuant to this chapter. Where an exemption for food items is allowed pursuant to a local sales and use tax administered by the Department of Revenue, that exemption must be construed in the manner provided for the exemption allowed by this item.”

SECTION 2. This act takes effect upon approval by the Governor and applies for sales made after June 30, 2009.

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