**South Carolina General Assembly**

119th Session, 2011-2012

**S. 921**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Reese and Elliott

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Introduced in the Senate on May 25, 2011

Currently residing in the Senate Committee on **Finance**

Summary: Retailers selling motor fuel to file report with Department of Revenue

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

5/25/2011 Senate Introduced and read first time ([Senate Journal‑page 4](file:///h:\sj%20archive\2011\05-25-11.docx))

5/25/2011 Senate Referred to Committee on **Finance** ([Senate Journal‑page 4](file:///h:\sj%20archive\2011\05-25-11.docx))

**VERSIONS OF THIS BILL**

[5/25/2011](file:///p:\pprever\2011-12\921_20110525.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑28‑1397 SO AS TO PROVIDE THAT ANY RETAILER THAT SELLS MOTOR FUEL SUBJECT TO THE USER FEE MUST FILE A REPORT WITH THE DEPARTMENT OF REVENUE THAT STATES THE WHOLESALE COST PER INVOICED GALLON, INCLUDING THE DATE OF THE INVOICE, AND THE RETAIL PRICE PER GALLON OF MOTOR FUEL SOLD ON THE SEVENTH, FOURTEENTH, TWENTY‑FIRST, AND TWENTY‑EIGHTH DAY OF EACH MONTH.

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

SECTION 1. Article 13, Chapter 28, Title 12 of the 1976 Code is amended by adding:

“Section 12‑28‑1397. (A) Any retailer that sells motor fuel subject to the user fee pursuant to Section 12‑28‑310, must file a report with the department that states the wholesale cost per invoiced gallon, including the date of the invoice. The report also must include the retail price per gallon of motor fuel sold on the seventh, fourteenth, twenty‑first, and twenty‑eighth day of each month. This section only applies to motor fuels subject to the user fee pursuant to Section 12‑28‑310.

(B) The report must accompany a retailer’s monthly sales tax return or be filed online by the time the monthly sales tax return is due.

(C) The department shall develop a form by which the report may be submitted.”

SECTION 2. This act takes effect upon approval by the Governor.

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