**South Carolina General Assembly**

121st Session, 2015-2016

**S. 982**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Peeler, Grooms and Bryant

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Introduced in the Senate on January 13, 2016

Introduced in the House on April 12, 2016

Last Amended on April 6, 2016

Currently residing in the House Committee on **Ways and Means**

Summary: Sales tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/13/2016 Senate Introduced and read first time ([Senate Journal‑page 53](file:///h:\SJ%20Archive\2016\01-13-16.docx))

1/13/2016 Senate Referred to Committee on **Finance** ([Senate Journal‑page 53](file:///h:\SJ%20Archive\2016\01-13-16.docx))

3/23/2016 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 10](file:///h:\SJ%20Archive\2016\03-23-16.docx))

4/6/2016 Senate Committee Amendment Adopted ([Senate Journal‑page 14](file:///h:\SJ%20Archive\2016\04-06-16.docx))

4/6/2016 Senate Read second time ([Senate Journal‑page 14](file:///h:\SJ%20Archive\2016\04-06-16.docx))

4/6/2016 Senate Roll call Ayes‑25 Nays‑0 ([Senate Journal‑page 14](file:///h:\SJ%20Archive\2016\04-06-16.docx))

4/7/2016 Senate Read third time and sent to House ([Senate Journal‑page 6](file:///h:\SJ%20Archive\2016\04-07-16.docx))

4/12/2016 House Introduced and read first time ([House Journal‑page 12](file:///h:\HJ%20Archive\2016\04-12-16.docx))

4/12/2016 House Referred to Committee on **Ways and Means** ([House Journal‑page 12](file:///h:\HJ%20Archive\2016\04-12-16.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=982&session=121&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/13/2016](file:///p:\pprever\2015-16\982_20160113.docx)

[3/23/2016](file:///p:\pprever\2015-16\982_20160323.docx)

[4/6/2016](file:///p:\pprever\2015-16\982_20160406.docx)

~~Indicates Matter Stricken~~

Indicates New Matter

COMMITTEE AMENDMENT ADOPTED

April 6, 2016

**S. 982**

Introduced by Senators Peeler, Grooms and Bryant

S. Printed 4/6/16--S.

Read the first time January 13, 2016.

**A** **BILL**

TO AMEND SECTION 12‑36‑2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM THE STATE SALES TAX, SO AS TO EXEMPT NATURAL GAS SOLD TO A PERSON WITH A MISCELLANEOUS FUEL USER FEE LICENSE WHO WILL PRODUCE COMPRESSED NATURAL GAS OR LIQUEFIED NATURAL GAS FOR USE AS MOTOR FUEL IN THEIR OWN MOTOR VEHICLES AND REMIT THE APPLICABLE MOTOR FUEL USER FEES.

Amend Title To Conform

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

SECTION 1. Section 12‑28‑110 of the 1976 Code is amended by adding two appropriately numbered items to read:

“( ) ‘Diesel gallon equivalent’ or ‘DGE’ means the amount of liquefied natural gas containing the same energy content as one gallon of diesel. For purposes of calculating the motor fuel user fee on liquefied natural gas that is used or consumed in this State in producing or generating power for propelling a motor vehicle, each 6.06 pounds of liquefied natural gas equals one gallon of motor fuel.

( ) ‘Gasoline gallon equivalent’ or ‘GGE’ means the amount of compressed natural gas or liquefied petroleum gas containing the same energy content as one gallon of gasoline. For purposes of calculating the motor fuel user fee on compressed natural gas or liquefied petroleum gas that is used or consumed in South Carolina in producing or generating power for propelling a motor vehicle, each 126.67 cubic feet of compressed natural gas, or 5.66 pounds if the compressed natural gas is dispensed via a mass flow meter, equals one gallon of motor fuel and each gallon of liquefied petroleum gas equals .73 of a gallon of motor fuel.”

SECTION 2. Article 1, Chapter 28, Title 12 of the 1976 Code is amended by adding:

“Section 12‑28‑120. For purposes of this chapter, any reference to the term gallon with respect to liquefied natural gas means diesel gallon equivalent (DGE) and any reference to the term gallon with respect to compressed natural gas or liquefied petroleum gas means gasoline gallon equivalent (GGE). For any gaseous product for which a conversion factor is not provided for in this chapter, based on the best information available, the department shall establish a temporary conversion factor to determine the gallon equivalent. The department shall subsequently submit to the General Assembly a recommended legislative change for this conversion factor.”

SECTION 3. Section 12‑36‑2120(15) of the 1976 Code is amended by adding two appropriately lettered subitems to read:

“( ) natural gas sold to a person with a miscellaneous motor fuel user fee license pursuant to Section 12‑28‑1139 who will compress it to produce compressed natural gas, or cool it to produce liquefied natural gas, for use as a motor fuel and remit the motor fuel user fees as required by law; and

( ) liquefied petroleum gas sold to a person with a miscellaneous motor fuel user fee license pursuant to Section 12‑28‑1139 who will use the liquefied petroleum gas as a motor fuel and remit the motor fuel user fees as required by law;”

SECTION 4. Section 12‑28‑1125(A) of the 1976 Code is amended to read:

“(A) Each person who wishes to cause motor fuel subject to the user fee to be delivered into this State on his behalf, for his own account, or for resale to a purchaser in this State, from another state ~~in a fuel transport truck or in a pipeline or barge shipment~~ by any means into storage facilities other than a qualified terminal, shall apply and obtain an occasional importer’s license or a bonded importer’s license, at the discretion of the applicant.”

SECTION 5. This act takes effect July 1, 2016.

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