**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 CERTAIN DISPOSABLE DIAPERS SOLD TO AN ENTITY ORGANIZED UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AS A NONPROFIT ORGANIZATION.

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

SECTION 1. Section 12‑36‑2120 of the 1976 Code, as last amended by Act 256 of 2016, is further amended by adding an appropriately numbered item at the end to read:

“( ) disposable diapers sold to an entity organized under Section 501(c)(3) of the Internal Revenue Code as a nonprofit corporation for the sole purpose of giving the diapers to an individual or family in need. For purposes of this item, ‘an individual or family in need’ means an individual or family, as applicable, whose income is less than or equal to eighty percent of the median income of the county.”

SECTION 2. This act takes effect January 1, 2018.

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