**South Carolina General Assembly**

124th Session, 2021-2022

**H. 3709**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. J.L. Johnson, M.M. Smith, Brawley, Govan, Pendarvis, Tedder, Matthews, Henegan, McDaniel, Henderson‑Myers, Yow, McGarry, Rivers and S. Williams

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Introduced in the House on January 26, 2021

Introduced in the Senate on April 7, 2022

Last Amended on April 6, 2022

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

Summary: Sales Tax on Accommodations

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/26/2021 House Introduced and read first time ([House Journal‑page 9](file:///h:\hj\20210126.docx))

1/26/2021 House Referred to Committee on **Ways and Means** ([House Journal‑page 9](file:///h:\hj\20210126.docx))

2/23/2021 House Member(s) request name added as sponsor: Matthews

4/14/2021 House Member(s) request name added as sponsor: Henegan, McDaniel, Henderson‑Myers

3/31/2022 House Committee report: Favorable with amendment **Ways and Means** ([House Journal‑page 29](file:///h:\hj\20220331.docx))

4/5/2022 House Debate adjourned ([House Journal‑page 24](file:///h:\hj\20220405.docx))

4/6/2022 House Member(s) request name added as sponsor: Yow, McGarry

4/6/2022 House Requests for debate‑Rep(s).  May, Magnuson, Morgan, Forrest, McCabe, MM Smith

4/6/2022 House Member(s) request name added as sponsor: Rivers, S.Williams

4/6/2022 House Requests for debate removed‑Rep(s).  Forrest, Morgan, Magnuson, May, McCabe, MM Smith ([House Journal‑page 73](file:///h:\hj\20220406.docx))

4/6/2022 House Amended ([House Journal‑page 144](file:///h:\hj\20220406.docx))

4/6/2022 House Read second time ([House Journal‑page 144](file:///h:\hj\20220406.docx))

4/6/2022 House Roll call Yeas‑107 Nays‑0 ([House Journal‑page 145](file:///h:\hj\20220406.docx))

4/7/2022 House Read third time and sent to Senate

4/7/2022 Senate Introduced and read first time ([Senate Journal‑page 6](file:///h:\sj\20220407.docx))

4/7/2022 Senate Referred to Committee on **Finance** ([Senate Journal‑page 6](file:///h:\sj\20220407.docx))

4/7/2022 Scrivener's error corrected

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3709&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/26/2021](file:///p:\pprever\2021-22\3709_20210126.docx)

[3/31/2022](file:///p:\pprever\2021-22\3709_20220331.docx)

[4/6/2022](file:///p:\pprever\2021-22\3709_20220406.docx)

[4/7/2022](file:///p:\pprever\2021-22\3709_20220407.docx)

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Indicates New Matter

AMENDED

April 6, 2022

**H. 3709**

Introduced by Reps. J.L. Johnson, M.M. Smith, Brawley, Govan, Pendarvis, Tedder, Matthews, Henegan, McDaniel, Henderson‑Myers, Yow, McGarry, Rivers and S. Williams

S. Printed 4/6/22--H. [SEC 4/7/22 12:29 PM]

Read the first time January 26, 2021.

**A** **BILL**

TO AMEND SECTION 12‑36‑2630, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE SEVEN PERCENT SALES TAX ON ACCOMMODATIONS, SO AS TO CHANGE THE AGE THAT A CERTAIN ONE PERCENT SALES TAX DOES NOT APPLY FROM INDIVIDUALS OVER THE AGE OF EIGHTY‑FIVE TO INDIVIDUALS OVER THE AGE OF SEVENTY.

Amend Title To Conform

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

SECTION 1. Section 12‑36‑2630(2) of the 1976 Code is amended to read:

“(2) a one percent tax, which must be credited as provided in Section 59‑21‑1010(B). The one percent tax specified in this item (2) does not apply to sales to an individual ~~eighty‑five~~ seventy-eight years of age or older purchasing tangible personal property for his own personal use, if at the time of sale, the individual requests the one percent exclusion from tax and provides the retailer with proof of age; and”

SECTION 2. Article 9, Chapter 36, Title 12 of the 1976 Code is amended by adding:

“Section 12-36-922. For each accommodations tax return filed with multiple locations, the filer also must provide electronically the location information by address and the amount of net taxable sales for each location.”

SECTION 3. This act takes effect upon approval by the Governor.

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