**A** **BILL**

TO AMEND SECTION 12‑36‑2120, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM THE STATE SALES TAX, SO AS TO INCLUDE THE GROSS PROCEEDS OF SALES OR THE SALES PRICE OF MACHINERY, MACHINE TOOLS, AND PARTS OF THEM, USED IN THE PRODUCTION OF ELECTRICITY FROM A RENEWABLE ENERGY SOURCE.

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

SECTION 1. Section 12‑36‑2120 of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

“( ) machinery and machine tools, or part of them, actually used in the production of electricity from a renewable source including, but not limited to, solar, wind, tides, geothermal, and biomass, whether or not the purchases of these items are capitalized or expensed.”

SECTION 2. This act takes effect July 1, 2021.

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