**South Carolina General Assembly**

125th Session, 2023-2024

**S. 107**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Campsen

Companion/Similar bill(s): 3570

Document Path: LC-0056SA23.docx

Introduced in the Senate on January 10, 2023

Introduced in the House on March 26, 2024

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

Summary: Maximum Sales Tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

11/30/2022 Senate Prefiled

11/30/2022 Senate Referred to Committee on **Finance**

1/10/2023 Senate Introduced and read first time ([Senate Journal‑page 62](h:\sj\20230110.docx))

1/10/2023 Senate Referred to Committee on **Finance** ([Senate Journal‑page 62](h:\sj\20230110.docx))

2/28/2024 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 13](h:\sj\20240228.docx))

3/20/2024 Senate Read second time ([Senate Journal‑page 17](h:\sj\20240320.docx))

3/20/2024 Senate Roll call Ayes-44 Nays-0 ([Senate Journal‑page 17](h:\sj\20240320.docx))

3/21/2024 Senate Read third time and sent to House ([Senate Journal‑page 11](h:\sj\20240321.docx))

3/26/2024 House Introduced and read first time ([House Journal‑page 23](h:\hj\20240326.docx))

3/26/2024 House Referred to Committee on **Ways and Means** ([House Journal‑page 23](h:\hj\20240326.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=107&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[11/30/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/107_20221130.docx)

[02/28/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/107_20240228.docx)

Indicates Matter Stricken

Indicates New Matter

Committee Report

February 28, 2024

S. 107

Introduced by Senator Campsen

S. Printed 02/28/24--S.

Read the first time January 10, 2023

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The committee on Senate Finance

To whom was referred a Bill (S. 107) to amend the South Carolina Code of Laws by amending Section 12-36-2110, relating to the maximum sales tax, so as to include livestock trailers., etc., respectfully

Report:

That they have duly and carefully considered the same, and recommend that the same do pass:

HARVEY S. PEELER, JR. for Committee.

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A bill

to amend the South Carolina Code of Laws by amending Section 12-36-2110, relating to the Maximum sales tax, so as to include livestock trailers.

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

SECTION 1. Section 12-36-2110(A)(1)(e) of the S.C. Code is amended to read:

(e) trailer or semitrailer, pulled by a truck tractor, as defined in Section 56-3-20, livestock trailers, and horse trailers, but not including house trailers or campers as defined in Section 56-3-710 or a fire safety education trailer;

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

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