**South Carolina General Assembly**

125th Session, 2023-2024

**S. 914**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Jackson

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Introduced in the Senate on January 9, 2024

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

Summary: Funeral home charges

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/9/2024 Senate Introduced and read first time ([Senate Journal‑page 88](h:\sj\20240109.docx))

1/9/2024 Senate Referred to Committee on **Finance** ([Senate Journal‑page 88](h:\sj\20240109.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=914&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/09/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/914_20240109.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑36‑90, RELATING TO items included or excluded from GROSS PROCEEDS OF SALES, SO AS TO exclude FEES OR CHARGES IMPOSED BY A FUNERAL HOME OR UNDERTAKER FOR THE USE OF ITS EQUIPMENT IN ITS PROVISION OF BURIAL OR GRAVESIDE SERVICES.

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

SECTION 1. Section 12‑36‑90(2) of the S.C. Code is amended by adding:

(m) fees or charges imposed by a funeral home or undertaker for the use of its equipment in its provision of burial or graveside services. For purposes of this subitem, “equipment” includes, but is not limited to, awnings, canopies, tents, artificial turf, podiums, chairs, audio equipment, and lowering mechanisms.

SECTION 2. This act takes effect upon approval by the Governor. For any open period in which the sales tax has been charged in contradiction to Section 12‑36‑90(2)(m) as added by this act, the taxpayer may apply to the Department of Revenue for a refund of any such tax paid.

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