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# **REPORT OF THE SALES AND INCOME TAX SUBCOMMITTEE**

(Huggins, Limehouse, Simrill, G.M. Smith, & Hosey - Staff Contact: Katie Owen)

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## **HOUSE BILL 3062**

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H. 3062 -- Rep. Goldfinch: A BILL TO AMEND SECTION 12-36-2120, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM THE STATE SALES AND USE TAX, SO AS TO EXEMPT FROM THESE TAXES GROSS PROCEEDS OF SALES OR SALES PRICE OF CHILDREN'S CLOTHING SOLD TO A PRIVATE CHARITABLE ORGANIZATION FOR THE SOLE PURPOSE OF DISTRIBUTION AT NO COST TO NEEDY CHILDREN AND TO DEFINE "CLOTHING" AND "NEEDY CHILDREN".

***Summary of Bill:***

The bill exempts children's clothing sold to a private charitable organization for distribution to needy children from sales and use tax and provides for the definition of needy children.

***Estimated Revenue Impact:***

Pending

***Subcommittee Recommendation:***

Favorable

***Full Committee Recommendation:***

**South Carolina General Assembly**  
121st Session, 2015-2016

**H. 3062**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Goldfinch, G.R. Smith and Pitts

Document Path: I:\council\bill\bbm\9090htc15.docx

Introduced in the House on January 13, 2015

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

Summary: Sales and use tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

<u>Date</u>	<u>Body</u>	<u>Action Description with journal page number</u>
12/11/2014	House	Prefiled
12/11/2014	House	Referred to Committee on <b>Ways and Means</b>
1/13/2015	House	Introduced and read first time ( <u>House Journal-page 80</u> )
1/13/2015	House	Referred to Committee on <b>Ways and Means</b> ( <u>House Journal-page 80</u> )
1/15/2015	House	Member(s) request name added as sponsor: Pitts

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**VERSIONS OF THIS BILL**

12/11/2014

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**A BILL**

TO AMEND SECTION 12-36-2120, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM THE STATE SALES AND USE TAX, SO AS TO EXEMPT FROM THESE TAXES GROSS PROCEEDS OF SALES OR SALES PRICE OF CHILDREN’S CLOTHING SOLD TO A PRIVATE CHARITABLE ORGANIZATION FOR THE SOLE PURPOSE OF DISTRIBUTION AT NO COST TO NEEDY CHILDREN AND TO DEFINE “CLOTHING” AND “NEEDY CHILDREN”.

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 new item at the end to read:

“( ) children’s clothing sold to a private charitable organization exempt from federal and state income tax for the sole purpose of distribution by that organization to needy children. For purposes of this item:

(a) ‘clothing’ means those items exempt from sales and use tax pursuant to item (57)(a)(i) and (iii) of this section; and

(b) ‘needy children’ means children eligible for free meals under the National School Lunch Program of the United States Department of Agriculture.”

SECTION 2. This act takes effect July 1, 2015.

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