

## Session 126 - (2025-2026)

**S 0273 General Bill, By Devine**

***Similar (H 3465)***

**Summary:** Food Desert Tax Credit

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12-6-3830 SO AS TO PROVIDE FOR AN INCOME TAX CREDIT FOR A GROCER THAT OPENS A NEW LOCATION IN A FOOD DESERT; AND BY AMENDING SECTION 12-36-2120, RELATING TO EXEMPTIONS FROM SALES TAX SO AS TO PROVIDE A SALES TAX EXEMPTION FOR CERTAIN PURCHASES MADE BY A GROCER THAT OPERATES A NEW STORE LOCATED IN A FOOD DESERT.

**01/28/25 Senate Introduced and read first time (Senate Journal-page 9)**

**01/28/25 Senate Referred to Committee on Finance (Senate Journal-page 9)**