## South Carolina Legislature

December 22, 2025, 04:13:22 pm

Session 126 - (2025-2026)

S 0273 General Bill, By Devine and Jackson

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)