

Session 110 - (1993-1994)

S 1340 General Bill, By Patterson, Courson, Giese and Jackson

A Bill to amend Section 12-36-90, as amended, Code of Laws of South Carolina, 1976, relating to the definition of gross proceeds of sales for purposes of the sales tax, so as to provide that this term does not include proceeds from data processing and to define the term data processing for this purpose and for purposes of this Chapter; to amend Section 12-36-120, as amended, relating to a sale at wholesale for purposes of the sales tax, so as to include the sale of certain computer software within the meaning of a sale at wholesale; and to amend Section 12-36-2110, as amended, relating to the maximum sales tax on the sale or lease of certain items, so as to revise the maximum sales tax on the sale or lease of each item of machinery for research and development.

04/13/94 Senate Introduced and read first time SJ-2

04/13/94 Senate Referred to Committee on Finance SJ-2