

## Session 122 - (2017-2018)

### S 0214 General Bill, By Kimpson and Gregory

**Summary:** Sales and use tax

A BILL TO AMEND ARTICLE 1, CHAPTER 36, TITLE 12 OF THE 1976 CODE, RELATING TO THE SOUTH CAROLINA SALES AND USE TAX ACT, BY ADDING SECTION 12-36-71, TO PROVIDE THAT A RETAILER IS PRESUMED TO BE LIABLE FOR THE SALES TAX OR RESPONSIBLE FOR COLLECTING AND REMITTING THE USE TAX IF THE RETAILER ENTERS INTO AN AGREEMENT WITH A RESIDENT OF THIS STATE UNDER WHICH THE RESIDENT, FOR A COMMISSION OR CONSIDERATION, REFERS POTENTIAL CUSTOMERS, WHETHER BY AN INTERNET LINK OR OTHERWISE, TO REQUIRE SUCH RETAILERS TO OBTAIN A RETAIL LICENSE AND REMIT SALES AND USE TAX ON ALL TAXABLE RETAIL SALES, AND TO PROVIDE EXCEPTIONS.

01/10/17	Senate	Introduced and read first time (Senate Journal-page 112)
01/10/17	Senate	Referred to Committee on Finance (Senate Journal-page 112)
01/24/17	Senate	Committee report: Favorable Finance (Senate Journal-page 31)
01/31/17	Senate	Read second time (Senate Journal-page 33)
01/31/17	Senate	Roll call Ayes-38 Nays-5 (Senate Journal-page 33)
02/14/17	Senate	Read third time and sent to House (Senate Journal-page 20)
02/15/17	House	Introduced and read first time (House Journal-page 21)
02/15/17	House	Referred to Committee on Ways and Means (House Journal-page 21)