## South Carolina Legislature

November 28, 2025, 11:09:06 pm

## Session 126 - (2025-2026)

## H 3364 General Bill, By Moss, Lawson and Forrest

**Summary:** Sales tax exemption

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-36-2120, RELATING TO THE SALES TAX EXEMPTION ON FARM MACHINERY, SO AS TO PROVIDE THAT ALL-TERRAIN VEHICLES AND UTILITY TERRAIN VEHICLES ARE NOT CONSIDERED AUTOMOBILES OR TRUCKS AND QUALIFY FOR THE EXEMPTION IF USED FOR QUALIFYING PURPOSES.

12/05/24	House	Prefiled
12/05/24	House	Referred to Committee on Ways and Means
01/14/25	House	Introduced and read first time (House Journal-page 181)
01/14/25	House	Referred to Committee on Ways and Means (House Journal-page 181)