

## Session 125 - (2023-2024)

### H 3417 General Bill, By J.L. Johnson

#### Summary: Sales Tax on Accommodations

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-36-2620, RELATING TO SALES AND USE TAXES, SO AS TO CHANGE THE AGE IN WHICH THE ONE PERCENT TAX DOES NOT APPLY FROM EIGHTY-FIVE TO SEVENTY-EIGHT; BY AMENDING SECTION 12-36-2630, RELATING TO THE ACCOMMODATIONS TAX, SO AS TO CHANGE THE AGE IN WHICH THE ONE PERCENT TAX DOES NOT APPLY FROM EIGHTY-FIVE TO SEVENTY-EIGHT; BY AMENDING SECTION 12-36-2640, RELATING TO THE CASUAL EXCISE TAX, SO AS TO CHANGE THE AGE IN WHICH THE ONE PERCENT TAX DOES NOT APPLY FROM EIGHTY-FIVE TO SEVENTY-EIGHT; AND BY AMENDING SECTION 12-36-2646, RELATING TO TAX EXCLUSION NOTICES, SO AS TO MAKE A CONFORMING CHANGE.

12/08/22 House Prefiled

12/08/22 House Referred to Committee on Ways and Means

01/10/23 House Introduced and read first time (House Journal-page 162)

01/10/23 House Referred to Committee on Ways and Means (House Journal-page 162)